



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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02-23

February 28, 2025

Mr. Brian Stanley, Executive Director
Domestic Relations Office
500 E. San Antonio, Suite LL-108
El Paso, Texas 79901

Dear Mr. Stanley:

The County Auditor's Internal Audit division performed an audit of the Domestic Relations Office (DRO) financial records to determine if internal controls are adequate to ensure proper preparation of the Domestic Relations Office financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating, and efficient.

The audit report is attached. We tested six financial controls and two operating controls with a total of 80 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Domestic Relations Office for their assistance and courtesies extended during this audit.

Because of certain statutory duties required of the County Auditor, this office is not independent in regard to your office, as defined by AICPA professional standards. However, our audit was performed with objectivity and due professional care.

Respectfully,

A handwritten signature in blue ink that reads "Barbara Parker".

Barbara A. Parker
County Auditor

BP:LD:ya

cc: Ms. Betsy Keller, Chief Administrator
Ms. Connie Moreno, Operations Manager



Domestic Relations Office Audit For the Period of November 2023 thru October 2024

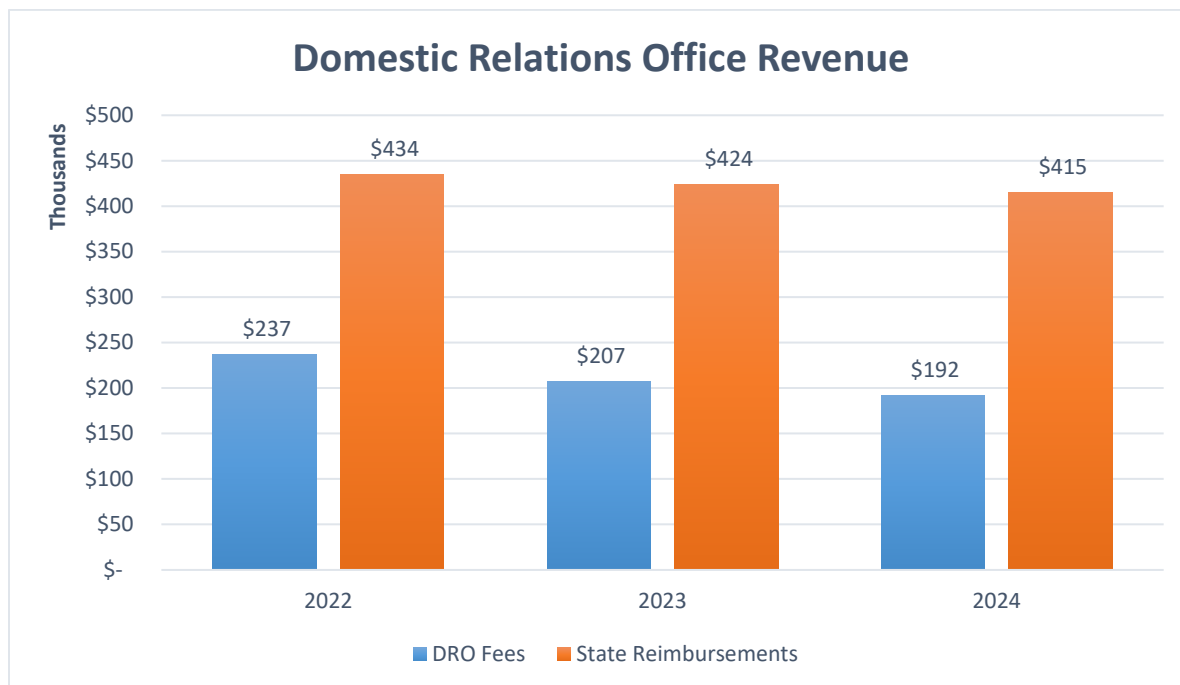


EXECUTIVE SUMMARY

BACKGROUND

The Domestic Relations Office (DRO) goal is to help families succeed after a divorce or separation and to establish cooperative parenting, enforce child support, medical support, insurance, out-of-pocket medical expenses, and visitation. This office is composed of four main divisions: Child Support Enforcement, Community Supervision, Access and Possession, and Family Court Services. This audit was performed by Letty Dominguez, internal auditor certified I. The most recent prior audit was issued in April 2023.

Financial reports are generated from the Enterprise Justice System (formerly Odyssey) showing all transactions occurring each month. Revenue is generated by case fees and the receipt of State reimbursements for child support, community supervision, and customer service activities. The following chart is a comparison of revenue collected by the DRO for the past three fiscal years.



Source: Funds and Fees Report, Enterprise Justice System, and Enterprise ERP

SCOPE

The scope of the audit includes financial records from November 2023 through October 2024.



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FINDINGS AND ACTION PLANS

OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to DRO financial reports. Following are the business objectives and related control assessment.

Business Objective	Control Assessment
1. Functioning appropriate cash controls	Satisfactory
2. Voids are properly justified, approved, and documented	Satisfactory
3. Compliance with timely deposit law <i>Local Government Code (LGC) §113.022</i> and complete deposit documentation	Satisfactory
4. Office of the Attorney General (OAG) payments are received timely	Satisfactory
5. Manual receipts are well documented and entered in the Enterprise Justice System timely	Satisfactory
6. Completeness of the mail payment log and timely posting to the Enterprise Justice System	Satisfactory
7. Adequate safe access controls	Satisfactory
8. Documentation of updated policies and procedures	Satisfactory

METHODOLOGY

To achieve the audit objectives, we:

- Performed a surprise cash count in accordance with *LGC §115.0035*
- Tested a sample of void transactions for justification, management approval, and proper documentation
- Tested a sample of daily collections and Miracle Delivery receipt logs for complete documentation, accuracy, and compliance with *LGC §113.022*
- Tested the OAG billings to confirm billing amounts were received timely
- Inquired about manual receipts issued during the audit period and verified none were issued by reviewing the manual receipt books
- Tested a sample of mailed payment log entries for segregation of duties, completeness, and timely posting to the Enterprise Justice System
- Inquired about safe access controls
- Reviewed policies and procedures for completeness and updates
- Previous audit action plans were reviewed for status of implementation



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FINDINGS AND ACTION PLANS

RESULTS

Listed below are controls and findings summaries, with findings listed from highest to lowest risk. Please see the *Findings and Action Plans* section of this report for the status of prior audit action plans.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none">• Cash handling controls (Obj. 1)• Void transaction controls (Obj. 2)• Timely deposits and proper documentation (Obj. 3)• OAG payment controls (Obj. 4)• Manual receipt controls (Obj. 5)• Mailed payment controls (Obj. 6)• Safe access controls (Obj. 7)• Documentation of policies and procedures (Obj. 8)	
Findings Summary	
None.	

INHERENT LIMITATIONS

This financial review was designed to provide reasonable assurance that the internal control structure is adequate to safeguard the County's assets from loss, theft, or misuse. The County's internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgment by management. Because of the inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected.

CONCLUSION

DRO met all objectives of this audit. Documented processes appear to be operating efficiently.



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FINDINGS AND ACTION PLANS

Prior Audit Findings Summarized with Current Status

Status

(M) Closed

1. **Finding:** Five sampled voids did not have documented management approval and two of those five were not documented in the voids log.

Recommendation: All voids should be documented in the voids log and have documented management approval.

Action Plan: Management concurs with the recommendation. **Resolved**