



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#136588

PAGE 1 OF 9

DATE: 10/19/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE DOMESTIC RELATIONS OFFICE**

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Domestic Relations Office.

BACKGROUND:

As required by Local Government Code, the Auditor's Office performed an audit of the Domestic Relations Office (DRO). The objective of the audit was to determine whether the DRO had effective controls over cash receipts and disbursements, and whether the office had complied with applicable laws, regulations, and County policies during the period October 1, 2021 through April 30, 2021.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

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September 15, 2021

Mr. Clint Dupew, Director, Legal Support Services, Domestic Relations Office
Mr. G.K. Maenius, County Administrator
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Domestic Relations Office

SUMMARY

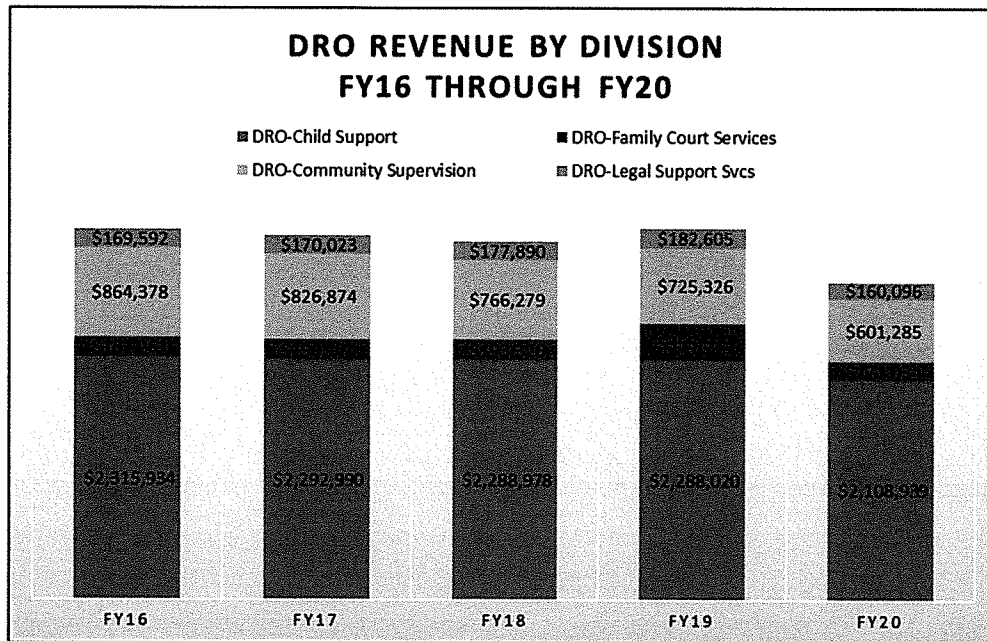
As required by Local Government Code, the Auditor's Office performed an audit of the Domestic Relations Office (DRO). The objective of the audit was to determine whether the DRO had effective controls over cash receipts and disbursements, and whether the office had complied with applicable laws, regulations, and County policies during the period October 1, 2021 through April 30, 2021. As a result of our review, we observed adequate controls over receipts, including the timeliness of deposits, and electronic disbursements made to the state. The DRO change fund reconciled during our cash count on May 24, 2021. We tested 50 financial transactions made to 48 cases and observed the following issues requiring management's attention:

- Observation 1 The assessment of certain fees and costs were not supported by court order.
- Observation 2 Procedures related to refunds were not adequate.
- Observation 3 One caseworker did not always comply with Tarrant County's Vehicle Usage Policy and Travel Policy.

During the audit, we discussed these observations and less significant issues with management. Attached is management's written response.

BACKGROUND

The Tarrant County Administrator's Office is the managing entity over the DRO. The DRO consists of four distinct divisions including Family Court Services, Child Support, Legal Support Services and Community Supervision. The four divisions generate revenue of over \$3 million annually. A 5-year trend of the four divisions is charted below:



OBSERVATIONS

Observation 1 The assessment of certain fees and costs were not supported by court order.

Background

A child custody evaluation is a process ordered by a court in a contested case through which information, opinions, recommendations, and answers to specific questions asked by the court are addressed. A custody evaluation is an assessment of the circumstance and condition of the individual requesting conservatorship. Court Services are referred to as “small scale.” Home visits are conducted in all custody evaluation cases. Travel is frequently required in cases when a party lives out of the local area or fifty miles one way from the Tarrant County courthouse.

The Family Court Services (FCS) Travel Policy states that when travel is required, the caseworker will determine if the orders or the court designates who will be responsible for payment of the travel expenses. Then, the caseworker will estimate the travel expenses including mileage, airfare and luggage fees, car and hotel rental, per diem, tolls, and gas. The policy also states the caseworker must obtain full payment of estimated travel costs *before* services are rendered.

Observations

The assessment of certain fees and costs were not supported by court order. Of the 50 financial transactions reviewed, we observed:

1. Two court orders did not include the assessment of travel or designate the responsible party. DRO assessed and collected estimated travel expenses from the noncustodial parent.

2. There were five transactions where DRO staff reduced the court ordered child custody evaluation fee by the amount of the court service fee previously collected.

Recommendations

All fees and costs assessed and collected should always be supported by the court order and the fee schedule. Court orders should include language stating, 1) travel expenses must be pre-paid, including the responsible party, and 2) accurate fees and the party or parties responsible for paying the fees. Upon communicating these issues, DRO and FCS began revising the language contained in the court orders. For orders verbally communicated by a judge, FCS agreed to add supporting documentation to the case file, such as emails and notes.

Observation 2 Procedures related to refunds were not adequate.

Refunds are initiated by DRO and FCS. During our review, we observed that procedures related to refunds were not adequate. Specifically:

1. We observed two cases whereby the clients had not been refunded for travel expenses. One trip occurred in December 2020 and was overpaid by \$445.49. The second trip occurred in January 2021 and was overpaid by \$1,104.36. According to DRO staff, these overpayments are not refunded until the case is finalized.
2. FCS initiated 24 refunds totaling \$6,375 during our audit period. The FCS clerk emails DRO requesting a refund. We observed that none of the refunds included supporting documentation or any evidence of an independent review to verify the accuracy and validity of the refund. All refunds appeared to be reasonable based on review of court orders, client case notes, and client payment history.
3. A duplicate payment in the amount of \$300 was paid in April 2021 but has not been refunded to the payor.

Recommendations

Since we observed no statutory authority allowing DRO to retain overpayments for travel expenses until the case is finalized, we recommend that refunds be made to the appropriate party. Best practices state that refunds should be processed in a reasonable amount of time, ideally between 30 and 45 days after travel has occurred.

For refunds initiated by FCS, an independent review verifying the accuracy and validity of the refund should be performed. Also, FCS should provide DRO documentation showing the reviewer's initials or signature and supporting the reason for the refund.

DRO should ensure that policies and procedures describe the requirements for the processing of refunds, including the documentation, supervisory review, and timeliness.

Observation 3 One caseworker did not always comply with Tarrant County's Vehicle Usage Policy and Travel Policy.

While reviewing travel and mileage reimbursements, we observed that one caseworker did not always comply with the County's Travel and Meeting Policy and the Vehicle Usage Policy. Specifically:

1. The caseworker upgraded a rental vehicle in the amount of \$30, plus taxes, to a four-wheel drive due to weather conditions. According to policy, the employee must pay for the rate difference plus fees and taxes. Any exceptions to the policy must be approved by the County Administrator, or his designee, prior to reimbursement.
2. The caseworker commenced travel from Idaho since she was on vacation. We observed that mileage was reimbursed from her vacation destination to the airport, then also round trip between her home and Dallas Fort Worth International Airport. As a result, she was overpaid \$22.66.
3. The caseworker was reimbursed for 158 miles driven totaling \$88, but no documentation, such as Google Maps, was attached to the Travel Reimbursement Request form supporting the miles driven. The reimbursement appears to be miles driven between the caseworker's home and Dallas Fort Worth International Airport.

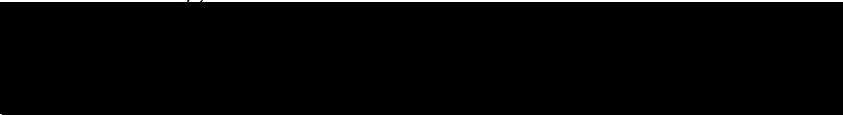
Recommendations

Management should ensure that caseworkers understand and comply with Tarrant County policies. Furthermore, documentation should be attached to the Travel Reimbursement Form supporting mileage requested for reimbursement.

CLOSING REMARKS

We appreciate the assistance and the cooperation of the DRO and FCS staff during this audit. If you have any questions, please do not hesitate to call.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachment: Management's response

Distribution: Denise Martin, Director, Child Support Services

Audit Team: Kim Trussell, Audit Manager
Brandy Greene, Senior Internal Auditor



CLINT S. DUPEW, J.D.
Acting Executive Director
Director, Legal Support Services

TARRANT COUNTY
DOMESTIC RELATIONS OFFICE

DENISE MARTIN
Director, Child Support Services

EMILIO SALAZAR
Director, Family Court Services

DONNA LARSON
Director, Community Supervision Unit

September 21, 2021

S. Renee Tidwell, CPA
Tarrant County Auditor
100 E. Weatherford
Fort Worth, Texas 76196-0103

Ms. Tidwell:

First, I would like to express our sincere gratitude to your Audit Team in reviewing the Tarrant County Domestic Relations Office. As always, your team is professional, courteous, and thorough. The DRO has reviewed the report and recommendations and has no objections.

The DRO directors have addressed and corrected the issues observed in your report. We will continue to work with Kim Trussell, Audit Manager, and Brandy Greene, Senior Internal Auditor, as we perfect our policies and procedures. Below is our formal response to each area of observation and recommendation.

Observation 1: The assessment of certain fees and costs were not supported by court order.

Response 1 The DRO agrees with and will follow the Auditor's recommendations.

The DRO will implement the recommendations as follows:

1. The DRO has amended the proposed orders to include such support. Caseworkers will make real time notations in their case notes for all fees assessed, no matter the manner in which the fees are delivered. The new proposed orders are attached herein.
 - a. On occasion the courts will make an oral rendition or follow-up with the FCS office by telephone, notifying the office of the designated party who will be responsible for the incurred travel expense. Caseworkers will add supporting documentation and notes to the case file.
 - b. If the rendition from the court is in written form, either formalized or emailed, such writings will be part of the case file.
2. Reductions in custody evaluation fees by the amount previously paid for court services will no longer be provided as a courtesy.
 - a. All fees will need to be paid in full by the parties, unless otherwise directed by the court.
 - b. Any request by the court to reduce fees, either by court order or other rendition, will be supported and documented in the case notes.

Observation 2: Procedures related to refunds were not adequate.

Response 2 The DRO agrees with and will follow the Auditor's recommendations.

The DRO will implement the recommendations as follows:

1. All overpayments for travel expenses will be refunded within 45 days after travel is completed.
 - a. The DRO set up an internal master ledger for travel collected during the fiscal year.
 - b. The two cases observed in observation 2-2 are being reviewed and refunds are forthcoming.
2. Caseworkers will itemize and document all travel expenses on a case level in their case notes.
 - a. Caseworkers will be trained by FCS management on proper documentation.
 - b. Case note formatting and documentation style will be consistent amongst all case workers.
3. DRO will ensure that policies and procedures describe the requirements for the processing of refunds, including documentation, supervisory review, and timeliness.
 - a. The duplicate payment observed was refunded on June 8, 2021.

Observation 3: One caseworker did not always comply with Tarrant County's Vehicle Usage Policy and Travel Policy.

Response 3 The DRO agrees with and will follow the Auditor's recommendations.

The DRO will implement the recommendations as follows:

1. Case workers will be reminded of policy. Any upgrade requests for rental vehicles will be presented to the County Administrator prior to reimbursement.
2. All requests for mileage will start and end from the Family Courts Building located at 200 East Weatherford St., Fort Worth, TX 76196, unless otherwise justified and properly supported.
3. Documentation including all relevant invoices, receipts, Google maps, emails, corresponding case notes, and any additional supporting information, will be submitted with the Travel Reimbursement Request.
4. The Director and/or the Assistant Director will review and initial the Travel Reimbursement Request prior to the caseworker submitting it for reimbursement.

Again, thank you and your team for the recommendations. Your partnership with the DRO is greatly valued as it ensures stronger services to the citizens of Tarrant County. We will do everything in our ability to strengthen and perfect our processes.

Extremely Grateful,


Clint S. Dupew

Attachments: Court Orders

Cause No. _____

IN THE INTEREST OF

*

IN THE DISTRICT COURT

*

TARRANT COUNTY, TEXAS

CHILD(REN)

*

_____ JUDICIAL DISTRICT

Court Services Order

Primary Purpose of Services

Temporary

Final

Interviews in office:

Mother Father Child(ren) Other _____ \$50 each interview \$ _____

Visits to: (name location): _____ \$50 each visit \$ _____

Mother Children present Children not present

Father Children present Children not present

Other _____ Children present Children not Present

Other Orders/Notes/Comments: \$50 per service Fees for Other Services \$ _____

Total Cost of Services \$ _____

Unless otherwise ordered by the Court, services will not begin until all fees are paid.

All fees are assumed to be paid equally by each party unless otherwise ordered.

All fees shall be paid as directed by Family Court Services.

Prospective travel costs shall be assessed and collected in advance of travel by Family Court Services.

Travel shall be proportioned for each party as follows: _____

The parties and their attorneys are ORDERED to immediately report to Family Court Services for intake:

-in person on the 2nd Floor of the Family Law Center or

-by calling 817-884-1616 or

-by emailing fcs@tarrantcounty.com.

Allow up to 6 weeks after payment to complete services that include interviews/home visits

Next Hearing Date, if applicable: _____, 20____

Ordered:

Associate Judge

Date

Presiding Judge

Date

CAUSE NO. _____

IN THE INTEREST OF

*

IN THE DISTRICT COURT

*

TARRANT COUNTY, TEXAS

CHILD(REN)

*

_____ JUDICIAL DISTRICT

ORDER FOR CUSTODY EVALUATION

Family Court Services, a division of the of Tarrant County Domestic Relations Office, is appointed to conduct a custody evaluation into the circumstances and condition of the child(ren) and the home of any person requesting conservatorship of or access to the child(ren). The best interest of the child(ren) shall be the principal criterion governing said evaluation.

The primary purpose of the custody evaluation, and specific issues or questions to be addressed are:

The parties and their attorneys are ORDERED to immediately report to Family Court Services for intake:

- in person on the 2nd Floor of the Family Law Center or
- by calling 817-884-1616 or
- by emailing fcs@tarrantcounty.com.

IT IS FURTHER ORDERED that a copy of this order shall be delivered to Family Court Services. The custody evaluation fee of \$1,000 shall be paid as follows:

Each party is ORDERED to pay his or her respective custody evaluation fee as directed by Family Court Services.

IT IS ORDERED that once the custody evaluation investigation ordered herein is completed, no further investigation, update, amendment, review or addition shall be required of or provided by Family Court Services unless same is ordered by the court and additional fees are paid.

IT IS FURTHER ORDERED that:

- o *Family Court Services will not begin the custody evaluation investigation until all custody evaluation fees are paid in full, unless otherwise ordered by the court.*
- o The attorney(s) shall conference with the caseworker upon notice from Family Court Services that the caseworker has completed the investigation.
- o A written report shall not be due until 30 days prior to final trial unless otherwise ordered by the Court.
- o The attorney(s) in this cause shall timely notify Family Court Services in writing of any hearings or settings in this cause as they would any witness in the case; however, a subpoena is not necessary as long as said notice is timely and in writing.
- o The attorneys shall give the caseworker at least 30 days notice of a final trial date.
- o The caseworker's attendance in a hearing or trial cannot be guaranteed if the caseworker is not timely notified.
- o All parties shall abide by the policies of FCS including but not limited to completing of Orientation and the Personal Data Form as directed by FCS.
- o Recording of interviews, home visits or conferences conducted in the course of a custody evaluation is prohibited.
- o Prospective travel costs shall be assessed and collected in advance of travel by Family Court Services.

Travel shall be proportioned for each party as follows: _____

IT IS FURTHER ORDERED that the written custody evaluation report shall be used in the above cause only and a copy of the report shall not be provided to anyone other than the court and its officers unless authorized by the court or approved by the Director of Family Court Services.

Signed this _____ day of _____, 20____.

ASSOCIATE JUDGE

JUDGE PRESIDING

Contact Information for Parties/Attorneys: