



**ATTORNEY GENERAL OF TEXAS**  
**GREG ABBOTT**  
**CHILD SUPPORT DIVISION**

August 15, 2013

Jeff May, County Auditor  
Collin County Auditor's Office  
2300 Bloomdale Rd., Suite 3100  
McKinney, Texas 75071

Dear Mr. May;

Attached is the 2013 Collin County Court Cost Review performed by the Office of the Attorney General Child Support Division's Program Improvement section.

The review was conducted under provisions of the Texas Family Code and other Texas Codes related to Title IV-D services to determine whether the county submitted Title IV-D service invoices in accordance with state and federal guidelines during the review period. Program Improvement examined a random sample of Collin County billings submitted to the Child Support Operations Processing section from July 1, 2012 through December 31, 2012.

You may contact Lorenzo Orozco, the Project Lead for this project, by phone (512) 460-6953 or email at [lorenzo.orozco@texasattorneygeneral.gov](mailto:lorenzo.orozco@texasattorneygeneral.gov) with questions or requests for additional information. Additionally, I am available by phone (512) 460-6598 or email at [sandra.contreras@texasattorneygeneral.gov](mailto:sandra.contreras@texasattorneygeneral.gov).

Sincerely,

Sandra Contreras  
Program Improvement Director

cc: Andrea Stroh-Thompson, District Clerk  
Terry G. Box, Sheriff  
Shane Williams, Precinct 1  
Sammy Knapp, Precinct 3  
Joe Wright, Precinct 4

**COURT COST REVIEW**  
**Collin County**

**August 2013**



**OFFICE OF THE ATTORNEY GENERAL**  
**CHILD SUPPORT DIVISION**  
**PROGRAM IMPROVEMENT SECTION**

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## **2012 Court Cost Review Collin County**

### **Background**

The federal Social Security Act, Title IV, Part D (Title IV-D) allows federal reimbursement (currently set at 66 percent) for the cost of services associated with the child support program. Title 45, Code of Federal Regulations (45 CFR), Part 304, Federal Financial Participation, outlines allowable costs. The Texas Family Code enumerates the specific fees the Office of the Attorney General (OAG) Child Support Division (CSD) may be charged. Section 231.205 further specifies that the IV-D agency is liable to the county entity for 66 percent of these specified fees, and that the county is responsible for paying the remaining 34 percent.

### **Authority**

The Program Improvement section performed this review under the authority of Alicia Key, Deputy Attorney General for Child Support. All work was conducted at the direction of Sandra Contreras, Director of Program Improvement. The staff members assigned were Lorenzo Orozco, Project Lead, and Gloria Rivera.

### **Selection Process**

Program Improvement staff members initially met with CSD's Government Contracts and Operations Processing section to develop a work plan for conducting Court Cost Reviews during state fiscal year (SFY) 2013. In SFY 2012, Collin County billed the OAG for a total of \$140,364.00. <sup>1</sup> Based on past or current billing concerns and Program Improvement's Desk Review findings in Collin County financial statements, Collin County was recommended for a review.

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<sup>1</sup> This dollar figure includes all county entities, such as the District Clerk, Sheriff, and/or Constable offices.

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## Purpose

Program Improvement conducted the review to determine compliance with the Texas Family Code, as well as any other state or federal law related to Title IV-D services. The review included determining if:

- billed fees and charges were related to an action by the OAG for a specific billing date, child support case number and court cause number;
- the county maintained legal documents relating to fees and charges according to the Office of the Attorney General Records Retention Schedule 2008 Recertification, 1.1 99A Automated County Referral Reports, Revision Date July 30, 2008;
- payments by other parties for fees and charges already billed to the OAG resulted in a credit;
- the county's operating procedures and internal controls ensured that the OAG was only billed for legitimate Title IV-D fees and charges; and
- the county was in compliance with Operations Processing's County Reimbursement Instructions for Title IV-D Child Support Enforcement Filing and Service Fees (County Reimbursement Instructions), updated December 2010.

**Note:** Program Improvement defines "reimbursement" as the repayment, refund or compensation for money spent or losses incurred.

## Standards

Program Improvement applied the following standards in conducting the review:

- Texas Family Code, Chapter 110, *Court Fees*, June 19, 2009.
- Texas Family Code, Chapter 231, Title IV-D Services, §231.202, *Authorized Costs and Fees in Title IV-D Cases*, September 1, 2009.
- Texas Family Code, Chapter 231, Title IV-D Services, §231.209, *Payment for Services Not Affected by This Subchapter*, April 20, 1995.
- Texas Administrative Code, Title 1, Part 3, Chapter 55, Child Support Enforcement, Sub-Chapter G, Rule §55.151, *Authorized Costs and Fees in IV-D Cases*, March 15, 2010; Rule §55.152, *Billing for Costs and Fees in IV-D Cases*, March 5, 2008; and Rule §55.153, *Monitoring and Auditing for Costs and Fees in IV-D Cases*, January 23, 2003.
- Texas Government Code, Chapter 51, Clerks, Subchapter D, *District Clerks*, §51.317, *Fees Due At Filing*, June 19, 2009.
- Texas Government Code, Chapter 441, *Libraries and Archives*, Subchapter L, *Preservation and Management Of State Records And Other Historical Resources*, September 1, 2009.
- Texas Local Government Code, Chapter 118, Fees Charged by County Officers, §118.131, *Fees Set by Commissioners Court*, September 1, 1995.
- Texas Rules of Civil Procedure, Rule 24 Duty of Clerk.
- Texas Rules of Civil Procedure, Rule 107 Return of Service.

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- Title 45, Code of Federal Regulations (45 CFR), Part 92, Uniform Administrative Requirements for Grants and Cooperative Agreements to State, Local and Tribal Governments, Part 303, Standards for Program Operations, and Part 304, Federal Financial Participation, October 1, 2009.
  - County Reimbursement Instructions for Title IV-D Child Support Enforcement Filing and Service Fees Manual, December 2010.
  - Office of the Attorney General Records Retention Schedule 2008 Recertification, 1.1 99A Automated County Referral Reports, Revision Date July 30, 2008.

## **Review Period**

The review period was July 1, 2012 through December 31, 2012.

## **Procedures**

In conducting these reviews, Program Improvement:

- reviewed copies of all Title IV-D Child Support Court Costs Processing Forms (billing forms) submitted by the county during the review period;
- examined the billing forms to ensure they met the requirements of the County Reimbursement Instructions;
- selected random sample documents from the total billings for further review;
- transcribed billing information from billing forms onto review tally sheets;
- reviewed the Collin County District Clerk's billings using the Odyssey system; and
- obtained and reviewed hard copy documents from the Collin County Sheriff and Constables in Precincts 1, 3 and 4.

Program Improvement sent a formal engagement letter to the Collin County Auditor on January 30, 2013, informing them of the upcoming review, providing the time frame for the review period and exchanging contact information. An entrance conference was conducted via telephone on January 25, 2013. All fieldwork was remotely performed via computer using the Odyssey system. Questions and/or concerns were communicated via telephone and email.

After verifying the billings, Program Improvement:

- analyzed results to determine compliance with review criteria;
- recorded review findings and summarized results;
- verified error findings with the County Auditor, the District Clerk, Constable and Sheriff;
- developed recommendations based on review results; and
- drafted the final report.

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## Summary Results

Program Improvement staff members analyzed a total of 380 sample billings from the Collin County District Clerk's Office, and the Collin County Constable and Sheriff's Office. Below is a summary of the results for Collin County:

- Of the 300 samples selected from the Collin County District Clerk billings, 298 (99.3 percent) were verified and 2 (0.7 percent) could not be verified using the Collin County Odyssey system.
- Of the 80 samples selected from the Collin County Constables in Precinct 1, 3 and 4 and the Collin County Sheriff's Office, all 80 (100 percent) were verified as correct using hard copy documents provided by the Collin County Constables and Sheriff.

Program Improvement has a 95 percent confidence level that the results of this limited review fall within  $\pm 5$  percent of a complete review's outcome conducted with the same scope and time parameters.

## Findings, Recommendations and Responses

The two incorrect samples from Collin County District Clerk's office consisted of one Notice and one Citation. The list below details the findings and recommendations:

**Finding #1:** The Collin County District Clerk's Office incorrectly entered one Citation as a Notice on the billing form for sample 69.

**Recommendation:** The Collin County District Clerk's Office should ensure Citations are entered in the Citation column on the billing form prior to submitting to the OAG.

**Collin County Response:** *This case was billed as an "\$8.00 Citation" on the invoice, and the clerk erroneously chose "\$8 Notice". Almost immediately, it appears in the system that the clerk realized she selected the wrong entry from the drop down and she did correct it immediately, however, for some reason, it appears the billing pulled from the first entry selected. In this case we actually issued a Notice and the system shows Notice so the work completed was correct, and the system is correct, but the title of the billing was incorrect.*

**Finding #2:** The Collin County District Clerk's Office incorrectly entered one Capias as a Citation on the billing form for sample 123.

**Recommendation:** The Collin County District Clerk's Office should ensure Citations are entered in the Citation column on the billing form prior to submitting to the OAG.

**Collin County Response:** *Billed as "\$8.00 Capias" on the invoice, and the clerk should*

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*have chosen "\$8 Citation" because we issued a citation.*

## **Conclusion**

Collin County complies with the Texas Family Code and other Texas Codes related to Title IV-D services. This county billed filing fees and service charges in response to actions by the OAG, and their operating procedures provide reasonable assurance that invoices billed to the OAG were for legitimate Title IV-D filings fees and service charges.

Program Improvement appreciates the cooperation and assistance of the District Clerk, Constable and Sheriff's Offices in assisting the section with providing requested documentation and for their assistance while conducting the review.