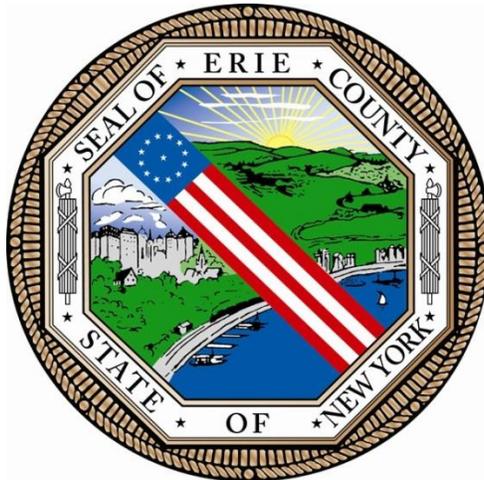


October 2017

**ERIE COUNTY SHERIFF'S OFFICE
AUDIT OF THE SERVING OF CHILD SUPPORT SUMMONSES AND
FAMILY COURT WARRANTS
APRIL 1, 2016 – MARCH 31, 2017**



**STEFAN I. MYCHAJLIW
ERIE COUNTY COMPTROLLER**

HON. STEFAN I. MYCHAJLIW
ERIE COUNTY COMPTROLLER'S OFFICE
DIVISION OF AUDIT & CONTROL
95 FRANKLIN STREET
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September 19, 2017

Erie County Legislature
92 Franklin Street 4th Floor
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office has completed an audit of child support summonses and warrants served by the Erie County Sheriff's Office (Sheriff's Office) for the period April 1, 2016 to March 31, 2017.

Our objectives were to determine:

- The existence of policies and procedures.
- Whether control procedures are in place and are operating effectively.
- The performance of due diligence when serving child support summonses and warrants.
- Whether recordkeeping of child support summonses and warrants is adequate and accurate.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our audit included two tests of both summonses and warrants. The first test conducted was to test for performance of due diligence when serving the child support summonses and warrants. We examined the applicable Family Court Act Laws, in conjunction with the "Cooperative Agreement/Purchase of Services Agreement" (Cooperative Agreement), and used them as a guide to test the summonses case cards and warrants packets. The second test performed was to assess the continuity of information between the Sheriff's Office internal database, the external police database, CHARMS, and the summons case card or warrant packet. This was done by examining and documenting the information on the summons case

card or warrant packet and then examining the internal and external databases probing for the identical information.

Management of the Sheriff's Office is responsible for establishing and maintaining a system of internal control. The objective of such a system is to provide reasonable, but not absolute, assurance that transactions are executed in accordance with management's authorization are recorded properly. Because of inherent limitations in the system of internal control, errors or irregularities may nevertheless occur and not be detected.

In our opinion, based on the tests performed, controls over the serving of serving child support summonses and warrants are adequate.

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BACKGROUND

The Civil Enforcement Division of the Sheriff's Office is responsible for handling all civil matters. The Division's purpose and function is to execute and serve the various legal processes issued by and for the non-criminal New York State courts.

Within the Civil Enforcement Division lies the Family Court Warrant and Child Support Unit (the Unit). The Unit's primary responsibility is to serve summonses and warrants issued because of past due child support. A large majority of summonses and warrants are issued by the Family Court, however, a small percentage come from private entities, such as attorneys or private filers.

The Unit is governed through a contractual agreement with the Erie County Department of Social Services via the Cooperative Agreement and Family Court Act Law.

The Cooperative Agreement stipulates service requirements for all warrants and summonses that are delivered to the Sheriff's Office. The Agreement requires that three diligent attempts of proper delivery must be made for at least 80 percent of summonses received. The Family Court Act Law also requires summonses to be delivered to the respondent at least eight days before the respondent is due to appear in court. Furthermore, the Agreement requires any and all warrants issued from any court of competent jurisdiction to be served within five working weeks of the issuance of the warrant.

The Cooperative Agreement requires two child support warrant sweeps to be conducted per year. The sweeps are coordinated between the Sheriff's Office and the Erie County Department of Social Services. The Sheriff's Office also informs the Family Court and the Erie County Holding Center. During the sweeps a child support warrant list is created and then teams of Deputies put forth their best effort to serve the warrants.

AUDIT FINDINGS

I. Need for Improved Supervision and Oversight with Monthly and Quarterly Reports

The Cooperative Agreement between the Sheriff's Office Family Court Warrant and Child Support Enforcement Unit (the Unit) and the Department of Social Services (DSS) requires monthly and quarterly reports be sent to DSS. The Unit is fulfilling this contractual obligation with the monthly and quarterly reports. However, we identified a few areas in which additional supervision would prove to be beneficial to the Unit in the creation and maintenance of records. This stronger sense of supervision and oversight would help mitigate overstated, misleading, and unreliable reports.

We noted the following inconsistencies in the monthly and quarterly reports:

- The "Warrants Served" figures on the quarterly reports do not mirror the "Warrants Served" figures on the monthly reports for the entire scope period of the audit.
- The "Warrants Pending from Previous Month" figures on the quarterly reports agree with the "Open" figures on the monthly reports for April 2016 to December 2016; however, the "Warrants Pending from Previous Month" figures on the quarterly report agree with the "Warrant Balance" figure on the monthly reports for January 2017 to March 2017.
- A discrepancy between the difference in the first and the last summonses control number used during the scope period of our audit when compared to the sum of summonses received from the monthly reports.

An additional benefit of increased supervision and oversight would be aiding in accurate recordkeeping to assist in alleviating warrants and summonses that are out of order.

- An April 2017 warrant was entered in numerical sequence for March 2017.
- The summonses are out of sequential order for May 2016, June 2016, January 2017, and February 2017.
- Six warrant control numbers were used twice for two different warrants and three control numbers within the sequence were not used at all.

WE RECOMMEND that management of the Family Court Warrant and Child Support Enforcement Unit under the Civil Enforcement Division of the Sheriff's Office update and formalize written procedures for the processes involved with the creation of monthly and quarterly reports, recording, and recordkeeping of summonses and warrants. In addition, **WE RECOMMEND** that each monthly and quarterly report be reviewed and approved by management to ensure compliance with the policies and procedures.

II. Outdated Policies and Procedures

The Civil Enforcement Division's (Division) Manual of Standard Operating Procedures (SOP) has not been updated since July 1995. The Division has implemented many technological advances throughout the years to streamline clerical operations which are not documented in the SOP.

Within the context of the current SOP, we found outdated passages.

- The logbook for serving a summons: The standard log book is no longer used and has been replaced with software called Soft Code.
- "After the affidavits are typed and notarized and returned to you, you are to check them over for accuracy. If incorrect, resubmit with more blank affidavits." Currently, there is an affidavit template in Microsoft Word that it utilized; therefore, if there is a misstatement the Sergeant or Deputy can fix it automatically, thus eliminating the need for blank affidavits.
- Reference to a designated bin for which files need to be put in for computer update: the designated bin is longer in use, as records are updated instantly.
- Reference to a permanent file: the permanent file is now the individual's file in Soft Code.
- Serving of a summons is not included in the types of services.
- No mention of any of the technological databases (Soft Code, CRIMES, ENCAD, etc.) used, which are critical to the clerical operation of serving a summons or a warrant.
- No description of how the summons or warrant is assigned to the Sergeant or Deputy.

WE RECOMMEND revising the Manual of Standard Operating Procedures to more accurately reflect the procedures and processes that take place in the Civil Process Division.

III. Need for Improved Policies and Procedures for the Child Support Sweeps

The Cooperative Agreement states, "During the duration of this Directive, ECSO will execute two (2) warrant sweeps in coordination with efforts by ECDSS at times mutually agreed upon by both parties."

There are no written policies and procedures for the coordination efforts involved in the child support sweeps. This includes documentation detailing how the ECSO decides when a child support warrant sweep will take place, who the ECSO decides to go after during a sweep, the names of the agencies (Erie County Holding Center, Family Court, Erie County Department of Social Services, etc.) involved, the title(s) of the contact person involved for each agency involved in a child support warrant sweep, etc.

While the ECSO goes above and beyond when conducting the warrant sweeps, without documented policies and procedures, adherence to guidelines passed from one employee to another can lead to inconsistent coordination and documentation of the child support sweeps. Furthermore, without a documented recording process there is no way of tracking the success of the sweeps.

WE RECOMMEND that the Civil Process Division of the Sheriff's Office document the policies and procedures involved in a child support sweep specifically detailing the proceedings pre and post sweep (as the process for serving a warrant is included in the SOP). Further, **WE RECOMMEND** the creation of a system for recording the outcomes of the child support warrant sweeps to document success and failure for internal statistical analysis.

AUDITOR'S COMMENT

Clerical Process for Serving Out of County Warrants Not Documented

There are no documented procedures for the clerical process involved with warrants that (1) are delivered to Erie County from a county other than Erie for service and (2) are sent from Erie County to a county other than Erie for service.

The lack of a documented procedure presents challenges for the clerical staff to apply consistent processes. The difficulty associated with applying consistency can lead to poor recordkeeping and misleading records.

WE RECOMMEND the Civil Process Division of the Sheriff's Office document policies and procedures involved with the clerical process of (1) receiving a warrant for service from a county other than Erie County and (2) sending warrants from Erie County to a county other than Erie for service.

RESULTS OF EXIT CONFERENCE

An exit conference was held on October 12, 2017 with the Chief of the Civil Enforcement Division.

The draft of the audit report was reviewed and included a discussion of both the Audit Findings, as well as, the Audit Comment. There was no objection to the content of the report and the auditee was in agreement with the information it contained. The Chief announced that the Sheriff's Office will be implementing measures to address the concerns discussed in our report.

In accordance with the County's Audit Response System and Procedures, we request that the Office of the Sheriff prepare a written response to our office concerning this report by November 20, 2017.

The Erie County Comptroller's Office would like to thank the Sheriff and staff of the Sheriff's Office for the courtesy and timely cooperation extended to us during the audit.

ERIE COUNTY COMPTROLLER'S OFFICE

cc: Hon. Mark C. Poloncarz, County Executive
Timothy B. Howard, Erie County Sheriff
Robert W. Keating, Director Budget and Management
Erie County Fiscal Stability Authority