

County of Ventura
AUDITOR-CONTROLLER
MEMORANDUM

To: Marcus R. Mitchell, Director, Department of Child Support Services **Date:** September 14, 2022

From: Jeffery S. Burgh

Subject: VALIDATION OF THE 2020 CONTROL SELF-ASSESSMENT FOR THE DEPARTMENT OF CHILD SUPPORT SERVICES

We have completed our engagement to validate the internal controls reported in the 2020 Control Self-Assessment for the Department of Child Support Services. The results of our validation are summarized below.

Background

In an effort to promote strong internal controls Countywide, the Auditor-Controller and the County Executive Office have jointly established a Control Self-Assessment (CSA) Program. The CSA Program requires departments to formally assess the adequacy of internal controls at least once during a multi-year program cycle and report the results to the Auditor-Controller's Office for review and validation. The Department of Child Support Services (DCSS) submitted the department's 2020 CSA on December 31, 2020.

DCSS is responsible for providing a full range of child support services for Ventura County residents and responds to intergovernmental requests for assistance from other states, tribal authorities, and countries. Services include locating parents, establishing parentage, setting the child support order amount, and receiving and distributing child support payments.

Scope

Our overall objective was to evaluate, on a test basis, the information reported in DCSS's 2020 CSA. Specifically, we:

- verified that selected internal controls were in place and operating effectively as reported in the department's CSA; and
- verified the status of planned internal control improvement actions described in the department's CSA.

Our validation procedures focused on control existence and operating effectiveness from July 2021 through May 2022. The engagement was performed in conformance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors.

This engagement does not provide an opinion on the design and implementation of the department's overall system of internal control.

Validation Results

Overall, we found that the selected internal controls were in place and operating effectively as reported in the department's CSA. Of the nine internal controls selected for validation, we found that all nine were in place and operating effectively. We also confirmed that the one planned internal control improvement action selected for validation was completed. Please see the table below for a summary of our validation results.

Internal Control Testing Results		
Control		Results
1.	A record retention policy is in place to ensure retention of records in accordance with legal, program, and audit requirements.	In place and operating effectively.
2.	Different forms of payment (e.g., checks, cash, etc.) are accounted for separately.	In place and operating effectively.
3.	Physical access to valuable or sensitive property, including computers, is sufficiently restricted to prevent unauthorized use, theft, or damage.	In place and operating effectively.
4.	Invoices/claims are verified against authorizing documents, such as purchase requests.	In place and operating effectively.
5.	Employee history and/or background checks are performed on staff who have access to confidential/sensitive information or critical systems.	In place and operating effectively.
6.	Access to information systems is removed for terminated or transferred staff in a timely manner.	In place and operating effectively.
7.	Physical access to facilities containing information systems is controlled and an individual's authorization is verified before granting access.	In place and operating effectively.
8.	The department maintains written policies and procedures regarding expenditures eligible for Federal reimbursement (direct or indirect).	In place and operating effectively.
9.	Credit card payments are processed in a manner that supports compliance with Payment Card Industry (PCI) standards.	In place and operating effectively.
Status of Planned Improvement Actions		
Planned Improvement Action		Status
1.	Roll out the new department-wide Expectations – Core Values document to all staff.	Completed.

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This report does not contain findings requiring corrective action by DCSS management.

We appreciate the cooperation and assistance extended by you and your staff during this engagement.

cc: Honorable Matt LaVere, Vice Chair, Board of Supervisors

Honorable Linda Parks, Board of Supervisors

Honorable Kelly Long, Board of Supervisors

Honorable Robert O. Huber, Board of Supervisors

Sevet Johnson, Psy.D., County Executive Officer