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**An Audit Report on Selected Initiatives of the  
Child Support Division of the Office of the Attorney General**

February 7, 2000

Members of the Legislative Audit Committee:

Although the Office of the Attorney General (Office) has developed a feasible design for a State Disbursement Unit (SDU) as required by Welfare Reform, two critical components of the design are not yet complete. Without modifications to both the Office's and the Comptroller of Public Accounts' information systems, the Office will not be able to process child support payments within two business days as federally mandated. Moreover, the Office missed the October 1, 1999, federal deadline for implementing an SDU. If the SDU is not established before April 1, 2000, the Office is subject to lose between \$1.2 million and \$14.5 million in federal funding over the next two years. Insufficient planning to obtain a vendor contributed to the delay in establishing the SDU. The Office also does not have contingency plans to address circumstances that may further delay implementation.

Additionally, the Office is implementing a Regional Call Center initiative to address customer service issues, particularly the low percentage of customer calls answered. Pilot results for the Dallas region indicate significant improvements in the number of calls answered (72 percent). The pilot results have surpassed the Office's target to answer 40 percent of calls by August 2000. However, one out of four calls to the pilot center went unanswered, and the Office's performance goals do not address this issue until fiscal year 2004. Consequently, the Office should set more ambitious targets and establish a more aggressive schedule for increased levels of customer service.

We audited these projects between April and November 1999 while they were being planned and implemented to facilitate process improvements by agency management. We also reviewed two federal and state performance measures at the request of the Office. We recommended that the Office document the methodology for calculating performance measures.

The Office's response indicates that it disagrees with some of the findings in our report. The response is included immediately following Section 2 of this report.

Cooperation by agency staff during the audit was unprecedented. For example, the agency provided auditors access to project specific e-mail that facilitated timely review. Office staff members were courteous, helpful, and promptly addressed our inquiries. We wish to commend the agency for its openness. Please contact Valerie Hill at (512) 479-4700 if you have any questions about this report.

Sincerely,

Lawrence F. Alwin, CPA  
State Auditor

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Attachment

cc: The Honorable John Cornyn, Attorney General  
Mr. Hector Lozano, Internal Audit Director

SAO Report No. 00-009

## Overall Conclusion

The Office of the Attorney General (Office) has developed a feasible design for two-day processing of child support payments as required by Welfare Reform legislation. (See text box below.) However, the Office has not completed modifications to existing information systems that are critical to meeting the two-day federal requirement. Furthermore, the Office missed the federal deadline for establishing a State Disbursement Unit (SDU) by October 1, 1999. If the SDU is not established before April 1, 2000, the Office is subject to lose between \$1.2 million and \$14.5 million in federal funding over the next two years. Insufficient planning to contract for the SDU contributed to the delay.

Pilot results indicate the Regional Call Centers are likely to improve customer service by significantly increasing the number of calls answered. Since the pilot has surpassed the Regional Call Center fiscal year 2001 targets and one out of four calls remained unanswered, the Office should set more aggressive targets and target dates.

Section 1:

### Is the State Disbursement Unit designed to disburse payments within two days as required by Welfare Reform?

A flowchart analysis of the design indicates two-day processing of child support payments is possible. However, the Office has not finalized the following key components of its design:

- Texas Child Support Enforcement System (TXCSES) modifications to prevent downtime during end-of-month processing
- A faster process for warrant generation by the Comptroller of Public Accounts (Comptroller)

#### State Disbursement Unit Requirements of Welfare Reform

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Welfare Reform) requires that states establish a State Disbursement Unit that:

- Collects and disburses child support payments
  - In all cases being enforced by the State
  - In all cases not being enforced by the State in which the support order is initially issued in the state on or after January 1, 1994, and in which the income of the noncustodial parent is subject to wage withholding
- Collects and disburses payments for the above child support orders within two business days after receipt if sufficient information identifying the payee is provided

Achievement of two-day processing is dependent on the resolution of these design issues. Prior to Welfare Reform, child support agencies had approximately 15 days to process state-enforced payments.

One of the modifications needed involves TXCSES, a computer system that processes state-enforced child support payments and information. At the end of the month, in addition to daily and weekly processing, financial processing and a full backup are required. These additional requirements frequently cause TXCSES to be unavailable for update for one or two days. Consequently, the SDU would be unable to disburse state-

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enforced payments within two days of receipt. The Office has formed a work group to evaluate potential solutions to this problem.

The other modification requires the Comptroller to accelerate its process for generating child support warrants. The design requires that warrants be generated the same day payment information is received from the SDU. Currently, the Comptroller uses an overnight batch process to generate warrants. The Comptroller is evaluating the changes needed to implement the faster process.

Recommendation:

The Office needs to continue its efforts to modify these two information systems as quickly as possible. The Office needs to define the project's scope and time line to execute the revisions.

Section 1-A:

**Did Texas meet the federal deadline for establishing an SDU?**

The Office did not establish an SDU in accordance with Welfare Reform by October 1, 1999. If the SDU is not established before April 1, 2000, the Office is subject to lose between \$1.2 million and \$14.5 million in federal funding over the next two years. Penalties increase for each year of noncompliance thereafter. (See Table 1.)

Table 1:  
**Potential Penalties Due to Delays in Implementing the SDU**

Texas' Compliance Period	Cumulative Penalty
04/01/2000 – 09/30/2000	\$ 1.2 million
10/01/2000 – 09/30/2001	\$ 14.5 million
10/01/2001 – 09/30/2002	\$ 33.9 million

Source: Estimate based on 1998 federal financial participation

According to the Request for Proposals (RFP), the SDU vendor will begin processing state-enforced payments within 90 days of contract award. The Office anticipates awarding the contract in February 2000. By June 1, 2000, the SDU is expected to process state-enforced (IV-D) and some non-state-enforced (non-IV-D) payments. The RFP requires the SDU to process all payments subject to the law (see text box on previous page) by August 31, 2001. While Texas has not met the federal deadline, independent

information from the federal Office of Child Support Enforcement on other states' progress was not available as of January 31, 2000.

Documentation from the Office of Child Support Enforcement indicates that anticipated benefits to employers include:

- Reduced check processing, postage, and handling cost
- Opportunity to use electronic transmission of payments and related information
- Faster payments to children and families, resulting in reduced calls to noncustodial parents

As of January 31, 2000, the Office of Child Support Enforcement has not published data to support the realization of these benefits.

Planning weaknesses hampered the development of the State Disbursement Unit. The Office did not plan for the timely implementation of the SDU. The Office decided to hire a vendor to establish and operate the SDU.

Table 2:

**April 1999 RFP Was Recalled After Bids Exceeded Available Funding**

April 1999 SDU RFP	Texas' 2000-2001 Biennium
Lowest Bid Received	\$ 57.0 million
Non-Vendor Costs	+ 8.0 million
Total Projected Cost of SDU	\$ 65.0 million
Available Funding	- 34.7 million
<b>Amount That Costs Exceeded Funding</b>	<b>\$ 30.3 million</b>

Although the deadline for implementing the SDU was October 1, 1999, the Request for Proposal was not released to the public until April 1999. It should be noted that a new administration took office at the agency during the RFP process (January 1999). Further delays resulted when bids exceeded available funding and the Office recalled the RFP. (See Table 2.) An overly prescriptive RFP contributed to the high bid prices. The Office revised and re-issued the RFP on October 1, 1999. Although the Office received three bids on its latest RFP, the lowest bid exceeds appropriations by approximately \$12 million.

Other planning weaknesses include:

- There were no contingency plans for situations that delay or prevent implementation of the SDU, such as the one encountered with the first RFP. The potential for other disruptions to the Office's plans still exists. These disruptions could include problems with obtaining a vendor, insufficient funding, and protests from non-selected vendors.
- The Office did not gather accurate information on the volume of non-state-enforced payments before issuing the RFP. Lack of volume information may have inflated vendor bid prices and may prevent accurate estimation of total contract cost. The data is labor-intensive to collect because many of the 254 county registries are not automated. The Office has assigned this responsibility to the SDU vendor.
- The Office did not identify potential improvements from other states' RFPs. For example:
  - Volume testing of the vendor's system
  - Right of the agency to negotiate with second highest bid scorer if contract negotiations do not progress promptly with the highest scorer
  - Benchmarks and standards for increasing the use of Electronic Funds Transfer by employers

We identified some weaknesses in drafts of the final RFP (October 1, 1999) and current payment processes that the Office addressed during the audit. Some of the weaknesses identified included:

- No requirement for the use of generally accepted accounting principles for all financial processing and reporting
- Conflicting vendor requirements
- Missing deadlines for routine tasks
- Missing requirements that were in the previous RFP
- Unnecessary requirements
- Unnecessary mail sort procedures that slowed payment processing

In addition, vendors identified 38 items in the April 1999 RFP that could save the Office money. The Office addressed more than 75 percent of these items in the final RFP.

Recommendation:

The Office should continue its efforts to establish an SDU so that the penalty for noncompliance is minimized. The Office should also develop contingency plans to address any reasonably foreseeable circumstances that could delay or prevent implementation of the SDU.

Section 2:

## **Will the Regional Call Center initiative improve customer service by significantly increasing the percentage of calls answered?**

Pilot results indicate that the Regional Call Center initiative is likely to improve customer service. In the pilot for the Dallas region, approximately 72 percent of calls were answered between February and June 1999. Previously, David M. Griffith and Associates (DMG) reported that the Office was able to answer 14 percent of incoming calls. (It should be noted that pilot data did not include calls that received busy signals in the total number of calls received, while the DMG data did.)

The Office developed the Regional Call Center initiative in response to concerns over its inability to answer telephone calls. The Office reports that it receives over 1 million calls each month. The Regional Call Center initiative will establish regional call centers in Arlington, Houston, San Antonio, and Austin. These four regions generate approximately 57 percent of all calls. Field offices will answer customer calls from less populated areas.

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The pilot has already surpassed the following targets for call response rates established by the Office:

- By the end of fiscal year 2000, 40 percent of incoming calls that request to speak to an employee will be answered.
- By the end of fiscal year 2001, 70 percent of incoming calls that request to speak to an employee will be answered.

However, one out of four calls to the pilot center went unanswered, and the Office's targets for reducing this number will not be in effect until fiscal year 2004.

One other aspect of the Regional Call Center initiative that could have been improved was planning. The Office did not develop a formal implementation plan and operating budget for the Regional Call Centers. Moreover, the Office had to request an emergency lease for the Arlington Call Center, which expires in July 2000. At that time, it may be necessary to relocate the Center. Relocation may cost between \$53,072 and \$256,902, depending on equipment availability at the relocation site. Plans and budgets should be used to identify methods for achieving agency goals, allocating resources, and monitoring progress.

Recommendation:

The Office should develop new targets for answering incoming calls that are more ambitious as well as a more aggressive schedule for increased levels of customer service. The Office should set current targets that address other customer service issues such as call hold time.

The Office should strengthen its planning and budgeting process for future projects. Specifically, the Office should develop and monitor detailed budgets that include estimated costs for all categories of expenditures and monitor changes to budgets as the projects proceed. The Office should also develop formal implementation plans at the beginning of each project.

## Management's Response and State Auditor's Comments



OFFICE OF THE ATTORNEY GENERAL - STATE OF TEXAS  
JOHN CORNYN

January 14, 2000

Mr. Lawrence Alwin, State Auditor  
State Auditor's Office  
Post Office Box 12067  
Austin, Texas 78711-2067

Dear Mr. Alwin:

My staff and I appreciate the opportunity to provide this management response to the audit report on the selected initiatives of the Child Support Division of the Office of the Attorney General. I know that you are aware that my staff and I have invested a lot of effort in trying to improve this office's Child Support Division and I am pleased that the report clearly recognizes this effort. My staff and I sincerely appreciate the work of the State Auditor's staff on this project. In fact, the suggestions made by the State Auditor's Office (SAO) have served to improve both the State Disbursement Unit (SDU) project and the implementation of the Regional Call Centers.

In addition to the management response, I am enclosing two documents referenced in the response. These documents are for your staff's review. The first is the Contingency Plan for the SDU. This plan continues to be refined as this office moves toward implementation of the SDU. Also enclosed is a draft Memorandum of Understanding reflecting this office's agreement with the Comptroller of Public Accounts regarding the SDU.

Please feel free to contact me or Mr. Howard Baldwin, Deputy Attorney General for Child Support, regarding this response.

Sincerely,

John Cornyn  
Attorney General of Texas

JC:hgb

Enclosures

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Management's Response:

*The Office agrees that it has developed a feasible design to meet the Welfare Reform requirements for the SDU. Although the Office did not meet the original deadline for implementation of the SDU, October 1, 1999, the Attorney General worked with the Texas Congressional delegation to change federal law, and no penalty will occur if the SDU is operational before April 1, 2000. The Office intends to implement the SDU before April 1, 2000, and has developed a contingency plan to ensure implementation with or without the assistance of a vendor. The Office agrees that the pilot results and the preliminary results of the newly implemented regional call centers are very promising, but believes it is premature to raise customer service targets.*

*Section 1:*

***Is the State Disbursement Unit designed to disburse payments within two days as required by welfare reform?***

*The Office agrees that improving month-end processing and the Comptroller's expedited processing of warrants are critical in ensuring that the two-day requirement is met. The Office believes both matters will be resolved in sufficient time to permit timely implementation of the SDU before April 1, 2000.*

*It is correct that month-end processing does currently result in time in which the TXCSES automated system is not available. It should be noted that TXCSES processing will not affect the disbursement of non-IV-D warrants as disbursement of these payments will not occur in TXCSES, but will occur in the vendor's system. For IV-D payments, significant modifications have been made to improve batch processing and reduce the time that the system is not available. The Office has improved TXCSES month-end batch processing by upgrading a direct access storage devise (DASD) in November 1999 and enhancing TXCSES database maintenance and other refinements in December 1999. Improvements in both on-line and batch processing have already been realized as a result and monitoring for on-going decreases in batch cycle time continues in the early months of 2000.*

*The Office is examining whether month-end processing can be moved to the last weekend of the month, thereby avoiding the impact of downtime on TXCSES daily processing of IV-D payments and disbursements, and ensuring two-day processing for all payments received. Additional analysis is needed to determine if this solution is feasible. Analysis will be completed in the near future.*

*In regard to the second key component, the Comptroller of Public Accounts and the OAG are developing a Memorandum of Understanding (MOU) for implementation of an expedited system for processing child support payments and a copy of the draft MOU has been submitted to the SAO. This system ensures that child support warrants are generated by the Comptroller on the same day that the Office makes a payment request. This system provides a reliable and consistent mechanism for meeting the two-day processing requirement. During the past year, the Comptroller has worked with the Office in a positive and constructive manner to develop solutions*



and support the federal mandate. The MOU demonstrates not only our continued efforts to meet the mandate, but the Comptroller's commitment to providing the necessary assistance.

Section 1-A:

***Did Texas meet the federal deadline for establishing an SDU?***

*The Office agrees that it should establish an SDU so that the state does not incur financial penalties and anticipates doing so before April 1, 2000. The State Auditor correctly stated that the Office did not establish an SDU in accordance with the original October 1, 1999 deadline and that if the SDU is not operational by April 1, 2000, the Office is subject to lose between \$1.2 million and \$14.5 million in federal funding over the next two years. It should be noted, however, that the Attorney General worked with the Texas Congressional delegation to have federal law changed in order to prevent penalties from being imposed, provided the SDU is implemented before April 1, 2000. The Office intends to implement an operational SDU before April 1, 2000.*

*The State Auditor cited planning weaknesses as a cause for the failure to meet the October deadline. The Office cannot fully address the specific planning efforts made by the Office during the 2 1/2-year period from the time of the 1996 federal mandate until the new administration took office in January 1999. Although a draft Request for Proposal (RFP) was provided to the new administration in January 1999, formal work plans and other developmental documentation were limited. As a result, the new administration delayed release of the RFP for three months to complete a review of the operational and policy assumptions made by the previous administration, and to fully understand the basic requirements and construction of the RFP. The Office believes this delay was warranted and necessary to ensure a successful implementation. During that time, the RFP was revised to eliminate certain unnecessary requirements and to work with the counties and other external entities critical to the successful implementation of the SDU. The Office used this time to develop an alternative implementation strategy that would prevent a mass conversion (sometimes referred to as a "Big Bang" implementation) of child support payments to the central registry, and to work with counties to fully develop a federal exemption request that would allow the counties to continue to participate in the SDU by disbursing child support payments locally. In essence, the Office used this time to develop a better plan for successful implementation of the SDU.*

*Like many states, Texas finds the implementation of the SDU an unnecessary, costly and challenging requirement. During the legislative process, the Office estimated total costs of \$78.2 million throughout the 2000-2001 biennium to implement the SDU. The vendor costs for the biennium constituted \$56 million of this amount. The total legislative appropriation for the SDU is \$25.6 million. Another \$9 million in the Child Support Division's base budget is available when payment processing, currently performed by OAG staff, is assumed by the SDU vendor. As noted in the Audit Report, this Office has approximately \$34.7 million to pay for vendor costs and other costs associated with operation of the SDU, such as telecom charges, postage, etc.*

*At the June 21 bid closing on the April 1, 1999 RFP, it was apparent from the two responses that the least costly version of the SDU would be about \$65 million, with the vendor costs being \$57 million. Although the bids far exceeded total appropriated funding available for the biennium, they were in line with the OAG original cost estimates. Unfortunately, the funding necessitated withdrawing the RFP, resulting in a three-month delay as the Office revised the scope of the SDU. To lower costs, the Office eliminated overly prescriptive requirements and removed key functionality from the RFP. Customer service for Title IV-D cases, maintenance of the employer file, and the employer customer service 1-800 line were removed and either absorbed by the Office using resources otherwise intended for enforcement, or were placed in other outsourcing contracts.*

*The Office has developed a contingency plan to implement a SDU before April 1, 2000, with or without the assistance of a vendor and has furnished a draft of such plan to the State Auditor. This plan includes a process that will allow the Office to process non IV-D payments on an interim basis without additional system programming. In addition, Operations staff are developing an employer model for redirecting payments to the SDU. This model will be used to redirect initial non IV-D payments to the OAG.*

*The Office agrees that the lack of reliable data on the non IV-D caseload volume places certain cost risks on the vendor. However, the Office has designed a data-gathering strategy that will minimize the costs to the greatest extent possible. Other states converted both paying and non-paying cases on a county-by-county basis. The Office plans to convert cases to the SDU on an employer-by-employer basis. This will focus the data-gathering effort on non IV-D paying cases only, limiting the volume of cases to be converted.*

*It should be noted that numerous attempts have been made by the Office to gather this information from the counties through the use of surveys and data extrapolation. Information on non IV-D cases resides only in the 254 District Clerks' offices. Of the 254 Texas counties, current estimates are that over half have no automated systems. For those counties that do have automated systems, distinction between IV-D cases and non IV-D cases is not recorded or maintained on a regular basis. Survey data from the counties has proven to be incomplete and unreliable.*

*The Auditor states that the Office did not identify potential improvements from other states' RFPs. The Office disagrees. The SDU project team reviewed other states' RFPs and talked extensively with other states during the development of the document. The other states' RFPs provided the Office with ideas for streamlining and constructing a simplified RFP, however, in many instances it was not feasible to replicate the provisions for Texas.*

*The Office required stress (a.k.a. volume) testing, stated maximum required volumes, and provided conditions for funding an upgrade in the RFP. While these sections were not taken from other States' RFPs, the Office believes these requirements adequately address concerns for volume testing.*

*The Office will negotiate with the second bidder, if necessary, but this was intentionally not stated in the RFP. The strategy will be identified to the highest scorer only after final scoring has taken place. After final evaluation, the winning vendor will receive a Letter of Intent to Award, subject to final contract negotiations. In the letter, they will be notified if contract negotiations do not proceed in a timely and satisfactory manner, and the Office reserves the right to begin negotiations with the second highest scorer.*

*While it is true that no “benchmarks and standards” in a strict sense are in the RFP, increasing employer use of Electronic Funds Transfer (EFT) was addressed by providing vendors the incentive of higher profits. The Office simply encouraged vendor creativity by providing for the payments of EFTs at the same rate as other receipts. It is expected that the vendor would realize a higher margin on EFT receipts since EFT receipts would not require physical handling and posting by clerks.*

State Auditor’s Follow-Up Comment:

The Office states that “. . . the lack of reliable data on the non IV-D caseload volume places certain cost risks on the vendor.” We believe that it is the Office that bears the risk through inflated bid prices and contract costs. Lockheed Martin (an SDU contractor in many other states) addressed this issue in a letter to the Office in July 1999: “Payment volumes drive every aspect of the project’s design and its price. If volume is more precise, vendor solutions (including equipment and staff) will be more accurately estimated.”

The Office disagrees with our finding that it did not identify potential improvements from other states’ RFPs. During the audit, the Office did not provide the auditors with specific recommendations based on its analysis of other states’ RFPs. This reflects a poor use of this resource in SDU planning. Potential improvements should have been formally analyzed as part of the Office’s planning effort.

*Section 2:*

***Will the Regional Call Center initiative improve customer service by significantly increasing the percentage of calls answered?***

*The Office agrees that the results of the Dallas pilot project and the preliminary results of the newly implemented regional call centers indicate a significant improvement in customer service. The new call centers are handling over 80% of customer calls.*

*The Office believes that it would be premature to raise performance targets for the call centers based on these results, as the call centers have not yet experienced full call volume. The Office intends to publicize the existence of the call centers in the Spring of 2000, and it is likely that after such publicity the call centers will experience a significant increase in call volume.*

*The audit report refers to data from the Dallas call center pilot. That information has now been eclipsed by data from the four call centers. In the month of December 1999, 80% of the calls were answered by a Customer Inquiry Representative with an average wait time of 1:33. In light of the most recent data, it is recommended that goals be set to maintain the current level of service. The Office has intentionally not widely publicized the call centers to give the call centers adequate time for new call center staff to become more experienced and to resolve workflow issues. After full call volume is experienced, the Office will consider raising performance targets.*

*The Office agrees that the planning process could have been improved. Documentation lagged behind point-in-time activities. This is not uncommon in rapid system development projects. The Office would like to specifically respond to the example cited in the audit to support the need to improve planning and budgeting, this being the emergency lease for the Arlington Call Center:*

*The Office's plan was to save money by locating all the call centers in offices where existing telephone PBX switches could be utilized, instead of buying or leasing new ones exclusively for the call centers. Had the call center been located in any location other than the current location, additional costs would have been incurred for the Arlington call center as follows:*

\$ 127,775	for a PBX switch
23,770	for installation costs
<u>52,285</u>	for annual maintenance costs
\$203,830	TOTAL
<u>-\$121,775</u>	costs with added maintenance incurred to upgrade Arlington System
<u>\$ 82,055</u>	Realized savings

*Because of the above savings, the Office requested that the existing lease be amended to include space for the call center. The General Services Commission refused to approve the lease in any form other than an emergency lease extension. The only way the Office could realize the \$82,055 in switch cost avoidance was by accepting the emergency lease. The Office does not believe that any potential relocation cost will exceed the cost of having a separate lease and PBX switch.*

**State Auditor's Follow-Up Comment:**

While we recognize that call centers have not experienced full call volume, we believe that the current target of a 40 percent answer rate is too low in terms of customer service expectations. In its management's response, the Office states that targets should be set to maintain current levels of service. However, the purpose of setting targets is to promote improvements in service.

While the Office agrees that the planning process could have been improved, we differ on the potential impact of the cost figures presented by the Office. Sufficient planning would have identified all alternatives and associated costs for establishing the Arlington call center. Keeping the existing lease could result in potential savings. However if the existing emergency lease is not renewed, the Office could incur relocation costs up to \$256,902.

Appendix:

## Background Information

In fiscal year 1999, the Office of the Attorney General reported that it processed \$868 million in state-enforced child support collections. The State Disbursement Unit will process both state-enforced (IV-D) and non state-enforced (non IV-D) child support collections when implemented.

The State Disbursement Unit's budget for fiscal years 2000 and 2001 is \$34.7 million. The total budget for the Regional Call Center is \$11.3 million for the biennium. Budget amounts include expected federal funding.

## Objectives, Scope, and Methodology

### Objectives

The objectives of this audit were to determine the following:

- Is the State Disbursement Unit designed to disburse payments within two days as required by Welfare Reform?
- Will the call center initiative significantly increase the percentage of calls answered?

### Scope

The scope of this audit included reviews of:

- Requests for Proposal for a State Disbursement Unit (SDU) <sup>1</sup>
- Current and proposed payment processes
- Planning for the SDU and the Call Center initiatives
- Preliminary Regional Call Center pilot results
- Federal and state performance measures that include:
  - Percent of all current child support amounts due that are collected
  - Percent of IV-D cases with arrears due in which any amount is paid toward arrears

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<sup>1</sup> RFP versions released after September 1, 1999, were reviewed only for changes pertinent to previously identified issues, not for new content.

## Methodology

We conducted the audit through:

- Analysis of existing and proposed processes
- Reviews of documentation
- Testing of the Dallas pilot call center's preliminary results
- Interviews

Criteria for the reviews were based on federal law; policy documents of the federal Office of Child Support Enforcement; the General Appropriations Act, 76th Legislature; and goals and objectives developed by the Office. Fieldwork took place from May 1999 through November 1999. The audit was conducted in accordance with *Government Auditing Standards*.