



Audit of the Dallas County Motor Vehicle Child Safety Fee

October 26, 2020

Mark S. Swann, City Auditor

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Chad West



City of Dallas

Executive Summary

Objective and Scope

The audit objective was to determine if the Dallas County Motor Vehicle Child Safety Fee is complete and accurately remitted to the City of Dallas, including the accuracy of the administrative expense deducted by Dallas County.

The scope of the audit was management operations for October 1, 2018, through December 31, 2019.

What We Recommend

No recommendations were identified.

Background

The Dallas County Commissioner's Court approved the implementation of the Dallas County Motor Vehicle Child Safety Fee in 2018, which supports school crossing guard and other school safety programs through a \$1.50 vehicle registration renewal fee. The County began collecting the fee in January 2019.

The Dallas County Motor Vehicle Child Safety Fee is collected by Dallas County as part of the vehicle registration and renewal fees. Dallas County deducts ten percent of the collected fee for administrative costs. The remaining amount is distributed to the cities within Dallas County based on each city's percentage of Dallas County's total population using the 2010 census. The Texas Transportation Code, Title 7, Subtitle A, Chapter 502, Subchapter A, Sec. 502.403 *Optional County Fee for Child Safety* regulates the fee. Approximately \$1.4 million was remitted to the City of Dallas for Calendar Year 2019.

What We Found

Dallas County has accurately remitted the City of Dallas' portion of the Dallas County Motor Vehicle Child Safety Fee for Calendar Year 2019.

Appendix A: Methodology

Methodology

To accomplish our audit objectives, we interviewed key personnel, reviewed applicable documentation, and recalculated a sample of remittances to the City of Dallas. The risk of fraud, waste, and abuse was also considered.

This performance audit was conducted 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 based upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major Contributors to the Report

Kimberly Bernsen – In-Charge Auditor
Rory Galter, CPA – Audit Manager

Appendix B: Management's Response

Memorandum



DATE: October 16, 2020
TO: Mark S. Swann, City Auditor
SUBJECT: Response to Audit of Dallas County Motor Vehicle Child Safety Fee

This letter acknowledges the City Manager's Office received the *Audit of Dallas County Motor Vehicle Child Safety Fee*.

We appreciate the professionalism and quality of work demonstrated by your staff throughout this engagement.

Sincerely,



T.C. Broadnax
City Manager

C: Kimberly Bizer Tolbert, Chief of Staff
M. Elizabeth Reich, Chief Financial Officer
Jon Fortune, Assistant City Manager
Gloria Carter, Director, Court & Detention Services

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