

Spotlight on the FOC Accounting Office

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Some time ago I finished a book about the Normandy Invasion. Those even remotely familiar with United States history know that the D-Day landings were vital to the Allied victory in the European Theatre of War in World War II.

In the decades since D-Day, General Eisenhower and his command officers and military strategists have rightfully received considerable praise and credit for crafting and executing a brilliant invasion plan. But as Eisenhower poignantly mentions in the book to which I refer above, it was a multitude of people behind the scenes that led to the successful invasion. Ordinary folks, who carried out their individual tasks with skill, commitment and precision, contributed mightily to the larger picture, making success at Normandy possible.

Okay, so this is a melodramatic lead-in, but it sets the stage for upcoming articles that will feature offices within the Circuit Court whose employees perform vital functions but whose jobs may not be as visible as those who are on the front lines of the administration of justice in this court. There's always news to pass along to readers, so I'll mix in these features every so often, ensuring that readers continue to be informed of relevant happenings in Circuit Court.

The group to be mentioned in this inaugural feature is – drum roll, please – the Accounting Office at Friend of the Court. Accounting ... ledgers ... audits ... account balances ... if that doesn't whet your appetite for more features, I don't know what will. While the term "accounting" may frighten, bore or confuse some, it is safe to say that the entire enforcement capability related to child support orders would be in a state of chaos were it not for the professionalism, accuracy and attention to detail exhibited by the Accounting Office at Friend of the Court. So let's find out what they do and why it is so important.

The Accounting Office is responsible for creating, monitoring and auditing accounts related to Title IV-D cases. These cases derive their name from Title IV-D of the Social Security Act from which states, and ultimately counties, receive federal reimbursement for child support establishment and enforcement. A Title IV-D case consists of a non-custodial parent, a custodial parent and the couple's minor children.

The Office is staffed by a supervisor and 13 full-time employees – 11 child support account specialists, one junior accountant and one account clerk. Together they handle 58,000 Title IV-D cases annually.

The Friend of the Court opens a file within 24 hours of the initial filing of the divorce, child support, and/or paternity actions. An account is opened at the same time to provide for court-ordered payments regarding child and/or spousal support. An initial divorce action culminates in a judgment of divorce which means that the parties, including minor children, are under a binding court order. Such orders typically include requirements regarding custody of the children, parenting time schedules, child support and medical coverage responsibilities, and property settlements.

Before continuing, I need to mention a note about orders. After a divorce is granted, an attorney for one of the divorcing parents will prepare the order containing the various provisions ordered by the court, and present it to the judge for signature. The order drives much work downstream, so it is important that the orders be clear and specific as to dates, deadlines, child and/or spousal support amounts and other pertinent information.

After the court's judgment is entered, it is up to the Friend of the Court to enforce the court's order. This is where the Accounting Office enters the picture; for without the work they do immediately upon receipt of the court's order, the enforcement function could not happen.



FOC Accounting Office staff:

Mike Post, Linda Millikan, Kim Hayes, Pat Croney, Carol Shaw, Janise McGehee, Cathy Carpenter, Michelle Johnson, Tom Gervasi, Debi Hool and Vicki Mouthaan. Not pictured are Pam Decker, Paula Pyles and Diane Rivard

The Friend of the Court Office receives a Verified Statement for each case containing demographic information and identifiers of the divorcing parties and their minor children. The accounting employees enter the information onto the state's computer system known as MiCSES – the Michigan Child Support Enforcement System. It is imperative that the information be entered accurately and thoroughly, as many other processes are initiated at this time.

The accountants must also identify all of the relevant parties and their relationships to one another. This is not nearly as easy as it sounds. It is not uncommon, for example, to have a divorce case involving minor children with different parents due to previous marriages. Each of the previous marriages likely involves court orders establishing child and/or spousal support obligations. Mom could be responsible for child support involving one child, but the recipient of child support for another child.

Now mix in public assistance should one of the parties receive Medicaid or Temporary Assistance to Needy Families grants. The accountants must ensure that the obligations are accurately assigned to the parties and state agencies, and that payments accrue to the applicable parties or agencies in accord with the court's order.

When the financial and medical insurance obligations of the parties are established in the computer system, the action taken by the Accounting Office triggers the distribution of all applicable forms to the appropriate parties. Such forms include income withholding – sent to the obligor, his or her employer and the payee; and the National Medical Support Notice – sent to the party responsible for medical coverage of the minor children and that party's employer.

As practitioners know, the entry of a divorce judgment doesn't signify the end of the case. Post-judgment issues

are common and can be issues until the minor children reach age 18. Each year the Friend of the Court handles thousands of motions to modify court orders. Staff schedule and conduct financial interviews with clients, answer client inquiries, calculate surcharge adjustments and other adjusting account entries, certify payment histories, ensure that the appropriate financial records are maintained in emancipation and interstate case actions, enter dismissal orders and effectuate case closures, to name but a few duties.

Audit requests are common as clients frequently challenge or inquire about the status of their accounts and account balances. Audits and financial summaries are frequently requested by attorneys regarding felony non-support cases. Employees are required to prepare financial reports for use in felony non-support cases, to respond to subpoenas, and in some instances they may be required to testify in court.

Perhaps no employees in the court have been as affected by changes in computer systems as have the Accounting Office employees. Since 2001 no less than three computer systems have been used for child support enforcement purposes – the county's system and then two replacement systems initiated by the State of Michigan in compliance with federal requirements.

In short, these employees interpret court orders and establish all applicable financial accounts. They are the keepers of financial records and are called upon daily to affirm that payment and other financial requirements are being handled in accordance with court orders. To put it bluntly, the functions handled by these employees serve as the backbone for all post-judgment activity, including enforcement.

Perhaps no one knows the employees in this office as well as Ms. Carol Shaw, their supervisor. When speaking with Ms. Shaw, I noted that these employees must be dedicated, knowledgeable and so attentive to detail to meet the demands placed upon them, and to perform so well under such pressure. Ms. Shaw used such terms as "conscientious" and "hard-working" when describing them. She talked about the many changes that the office must deal with on a seemingly endless basis, and that the employees consistently adapt and respond with excellence.

These employees operate behind the scenes, but there is no doubt that their assistance is indispensable. I hope that this very brief glimpse into the Accounting Office engenders a better understanding of its functions, and conveys the appreciation we have for the jobs its employees perform.

Until next time...