



Internal Audit Committee of Brevard County, Florida

Internal Audit Review of

Animal Services and Enforcement

**Prepared By:
Internal Auditors of Brevard County
May 22, 2003**

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May 22, 2003

The Audit Committee of
Brevard County, Florida
Viera, Florida 32940-6699

Pursuant to the provisions of Section 125.01(1)(s), Florida Statutes, and the approved 2002/2003 internal audit plan, we hereby submit our internal audit report covering Animal Services and Enforcement. We will be presenting this report to the Audit committee at the next scheduled meeting on August 20, 2003.

Our report is organized in the following sections:

Background	This provides an overview of Animal Services and Enforcement and the related compliance requirements.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
Issues and Recommended Action	This section gives a description of the issues as well as the impact and recommended action.
Other Comments	This section identifies additional areas for process improvement.

This audit was not originally identified as meeting the criteria for a high risk audit during the internal auditor's initial assessment. However, the Audit Committee requested this audit due to the public visibility of this department.

We would like to thank the Animal Services and Enforcement Department and all those involved in assisting the Internal Auditors regarding this report. We found the Animal Services and Enforcement staff to be dedicated to their mission to protect the public and animals within Brevard County through the performance of selected animal related services designed to enhance public health, safety and animal welfare.

Respectfully Submitted,

INTERNAL AUDITORS

Background

Background

Authorization for Animal Services and Enforcement (Animal Services)

The provisions of Florida Statutes Sections 125.01, 828, and 767 authorize local governments to establish ordinances for the purpose of regulating the possession, ownership, keeping, care and custody of animals. Chapter 14 of Brevard County, Florida, Code of Ordinances, as amended, was enacted pursuant to this purpose in the interest of the health, safety, and welfare of the people and animals of Brevard County. Chapter 14 specifies the requirements for and responsibilities of animal services administration and enforcement related to investigation of alleged violations and procedures for enforcing regulations and penalties under this ordinance.

Mission Statement

The mission of the Animal Services and Enforcement Department is:

- To protect public safety by enforcing County ordinances and State laws relating to domestic animals and impounding loose animals;
- To maintain public health by reducing the threat of animal – carried diseases being transmitted to humans;
- To protect animals from abuse or neglect by aggressive investigation and enforcement of State animal cruelty statutes.

Animal Service and Enforcement Responsibilities

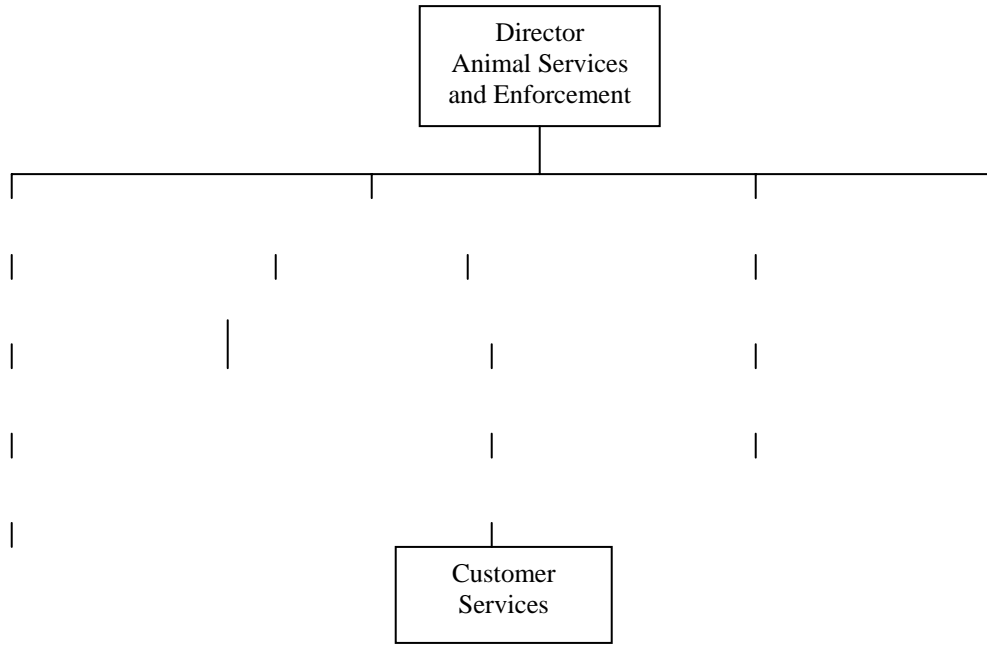
Responsibilities include:

- Enforce Brevard County Animal Control Ordinance
- Investigate all reported animal bites and incidents involving possible dangerous dogs
- Quarantine biting animals for observation
- Impound dogs and cats at large
- Provide traps for nuisance and feral animals
- Provide ambulance service for sick and/or injured animals
- Provide euthanasia for sick and/or injured animals through trained and authorized persons
- Return wild, indigenous animals to their natural environment
- Answer animal related questions posed by citizens
- Aid in control of animal diseases transmittable to humans
- Provide public education on pet care, humane treatment of animals, and safety and bite prevention
- Conduct public information campaign on problems and penalties for abandoning or neglecting animals
- Investigate animal cruelty and neglect complaints
- Increase public awareness of Animal Services
- Monitor owners of dogs declared dangerous for compliance with appropriate regulations
- Maintain accurate recordkeeping system for animal services from service request through disposition
- Provide adequate training for all Animal Enforcement Officers
- Develop and implement emergency operation procedures for use in the event of a disaster
- Provide licenses for dogs and cats and maintain an accurate record of these animals

Background (continued)

Organization

To fulfill responsibilities under Florida Statutes and County Ordinances and to achieve the mission and goals of the department, Animal Services is organized as follows:



Enforcement Operations

The operational mechanisms of enforcement include, but are not limited to, responding to calls from the public for animal services assistance, investigating animal cruelty and neglect complaints, investigating reported incidents of possible dangerous dogs, transporting animals for impound or quarantine, and providing educational presentations of animal related topics to groups.

Animal Services answered approximately 33,000 calls for service during 2002 including calls resolved during the initial telephone call, subsequent contact by telephone, mail, and Animal Enforcement Officers. Officers' activity results included transporting 3,912 animals to shelters, 117 to a veterinarian, and 3,044 wild animals to new locations or wildlife rehabilitators. Twenty officers issued 2,146 citations and 960 warnings during calendar year 2002.

Enforcement conducts bite investigations to determine whether or not to recommend dogs be classified as "dangerous". A total of 2,452 bite investigation activities were completed. The definition of bites includes scratches and bites inflicted on other animals or humans by all animals, not only dogs. After the bite investigations, fifteen letters of intent to declare "dangerous" were sent to dog owners; eleven dogs were declared "dangerous", one owner complied without a hearing, and three dogs were euthanized at the owner's request before a hearing was scheduled.

After declaration as dangerous, eight dogs were euthanized at the owner's request. There were four appeals, of which one was granted and the dog was returned to the owner, one dog was moved out of the county after the appeal failed, two owners complied with dangerous dog requirements after the appeal failed but one later had the dog euthanized. Animal Services currently monitors eleven dogs certified as dangerous.

Background (continued)

<u>Year</u>	<u>Bites</u>	<u>Sold</u>	<u>Population</u>
2000	1,940	65,604	476,230
2001	2,438	78,860	485,178
2002	2,452	77,070	492,992

Animal Services is responsible for educating the public about bite prevention, animal safety and penalties for abandoning or mistreating animals. As part of the Department's ongoing public information campaign, the outreach officer provided 24 presentations during 2002 reaching 10,655 people. The topics presented included bite prevention and animal safety presentations for Florida Power and Light and the Melbourne Post Office, presentations to schools, homeowners' associations, and at mall events. Additional public contact was accomplished by participation in community events. Animal Services demonstrated animal capture and confinement procedures and equipment, and provided information to the public and pet owners about laws regarding animals, the keeping of animals, and penalties for failure to follow the laws. The outreach officer also was on a local light rock radio station during 2002 providing adoption and shelter information.

Support Services

The administrative arm of Animal Services is Support Services. This area includes the finance manager and the support services manager. The finance manager is responsible for the department's budgeting, financial accounting, and licensure functions. The finance manager oversees the processes integral to recognizing revenue collected by the department through tag sales and animal enforcement services and provides the interface with Brevard County's central accounting system. The finance manager also is the back up for the licensure function, answering phone requests for license tag sales.

The support services manager supervises customer services, data entry and telecommunications, and reviews data entry on a test basis to provide assurance the information recorded in the system is accurate. During 2002 there was significant turnover in staff in the data entry and telecommunications areas requiring the support services manager to act as backup for the missing personnel and to perform the daily customer contact activities.

The support services supervisor also functions as the data base manager, responsible for converting all of Animal Services records to Chameleon. This computer system was originally installed in 1999 and was utilized by telecommunications and dispatch. Prior to 1999 animal services activities were managed using a manual system. The North Animal Care Center has had access to Chameleon from the beginning but did not input any data or utilize the tag sales function. The county's original animal care center merely used the system to look up information and was not required by management to learn and use the full potential of Chameleon.

The conversion to Chameleon was ongoing during 2002 and continues as of the date of this report. Telecommunications and Dispatch are still the only areas that fully utilize the computer system. The Sarno office and the South Animal Care Center use the system for tag sales but the North Animal Care Center does not. Billings for bite investigations are in the process of conversion to Chameleon to facilitate second notice billings and tracking of payments to improve collection. Approximately \$20,000 of bite investigation accounts, some dating back to 2000, are past due and have been sent to the collection agency. In addition to improving collection of revenue, computerizing Animal Services moves the department closer to accomplishing the goal of maintaining a readily accessible and accurate record of animal licenses, vaccinations, enforcement and shelter activities.

Support Services provides a first line of interaction with customers contacting the department for animal services. Telecommunications answers calls from the public for requests for assistance, forwarding the activity information to dispatch for response by animal services officers. Calls for service range from complaints of barking, roaming, or biting dogs to reports of injured domestic animals and wildlife. A total of 33,830 activities were generated during calendar year 2002 through calls received by the telecommunications staff. Of these calls 3,533 were cancelled by request of the original caller.

Background (continued)

In addition to telecommunications, support services responsibilities include maintaining an updated data base of animal license, vaccination, and owner information. License tags are sold at other locations in addition to the three

Animal Services locations. Tags were sold by 25 participating veterinarian offices and by 16 other participating agencies during fiscal year 2002. The number of other locations participating in tag sales has been decreased to improve control over tags and collection of fees. The number of other participants selling tags was decreased from the 41 locations participating in 2002 to 17 locations for 2003. Support Services mails out tag renewal notices to dog and cat owners. The total number of notices mailed during the year ended September 30, 2002, was 72,036; an average of 3,503 per month. Out of the total reminders mailed, 37,204 or 52% were renewed. A total of 77,070 license tags were sold during the fiscal year ended September 30, 2002 for total revenue of \$477,608. For fiscal year 2002 the charge for a tag was \$7.00, except for police dogs and service dogs, which are exempt, and replacement tags which were \$1.00. Other locations selling tags retained \$1.00 for each tag sold and remitted \$6.00 per tag to the county.

Section 14-54 of the Brevard County Animal Enforcement Ordinance requires all dogs, cats and ferrets to have an updated rabies vaccination and all dogs and cats to wear a current Brevard County animal license tag. The vaccination and license tag are interpreted as two separate requirements and are not linked by Animal Services (one is not required to obtain the other). Animal Services maintains a data base of license tag and vaccination information. Veterinarians are required by statute to provide a copy of the rabies vaccination certificate for all vaccinations given. Pet owners are asked to provide the vaccination information when they purchase tags but are allowed by Animal Services to purchase a tag without providing this information.

Tags are printed annually utilizing a different color and shape each year. Blocks of tags are issued to sales locations. The locations are responsible for reporting tags sold and remitting funds or returning the unused tags to Animal Services.

Animal Care and Adoption Centers

The County has two animal care and adoption centers, the North Animal Care Center (NACC) on Flake Road in Titusville and the South Animal Care Center (SACC) on Eau Gallie in Melbourne. SACC had been operated by the Central Brevard Humane Society under a contract with the county until it became part of the County Animal Services in January of 2002.

SACC began the transition to computerized records using the Chameleon Software during 2002, but as of the date of this report only part of each animal's records have been converted. NACC has not begun the conversion to computerized records and has continued to maintain a manual system for all animal records. Only dial up capability is available for NACC since the facility does not meet the physical structural requirements for installation of wiring for a fast connection with the Animal Services computer network. Speed is not considered to be an issue due to the low volume of activity at NACC. Training on the use of Chameleon for the staff at NACC has not been scheduled.

The animal care centers provide services for many types of animals in addition to dogs and cats. Other animals receiving services have included lizards, snakes, rabbits, ferrets, horses, and pigs. Animals can be transported to the care center by an Animal Enforcement Officer, the owner, or other individual. The care centers provide a secure location for animals in quarantine for bite incidents, strays while an attempt is made to locate the owner, and animals available for adoption. An animal turned into the care center by the owner becomes the property of the County immediately. The owner signs a form giving up the animal and allowing the disposition of the animal to be decided by authorized county personnel. Strays transported to the care center must be held for five days while attempts to locate the owner are made. If the owner is not located within the five days, the animal becomes the property of the County. In accordance with County Code Section 14-45 (c) (3), wild or feral animals become the property of the county when confinement of the animal creates unusual risk to such animal or an animal enforcement officer. Once an animal becomes the property of the County it becomes eligible for adoption or possible euthanasia. Following are statistics for dogs and cats received at the care centers for the fiscal year ended September 30, 2002.

Background (continued)

Care Center	Dogs In	Cats In	Dogs Returned to Owner	Cats Returned to Owner	Dogs Euthanized	Dogs Adopted	Cats Euthanized	Cats Adopted	Dogs **Other	Cats **Other
NACC	2,096	3,052	413	103	1,195	172	2,678	68	316	203
SACC*	3,003	3,874	739	124	1,191	828	2,698	710	245	342
Total	5,099	6,926	1,152	227	2,386	1,000	5,376	778	561	545
Percent of dogs/cats in			22.6%	3.3%	46.8%	19.6%	77.6%	11.2%	11.0%	7.9%

*The South Animal Care Center was opened January 1, 2002 under supervision of Brevard County Animal Services.

** Other includes dead on arrival or transferred to another shelter/rescue.

In order to increase the possibility of adoption and reduce the need for euthanasia, several programs have been established by Animal Services to facilitate adoption including adoption fairs, foster care, and expanded contacts with rescue groups. Adoption fairs were held regularly at Petsmart including a National Adoption Day Event. There were monthly events to encourage adoptions: September 21, 2002 - Fall For a New Friend SACC Adoption Day, October 26, 2002 - Tricks and Treats on Four Feet, November 16, 2002 - Thanks for Giving, and December 14, 2002 - Home for the Holidays.

Animal Services has developed guidelines and an application process for approving foster care arrangements. Foster care is used for adoptable animals that may need some time to become more desirable. Animals qualifying for foster care include:

- Puppies and kittens too young to be adopted
- Animals with adoptions pending but that have an illness that must be treated before sterilization surgery
- Nursing female animals
- Ill or injured animals that have a temporary health problem
- Unattractive animals, i.e. an animal that had to be shaved due to matted fur
- Under socialized animals that with training can be socialized to allow adoption
- Exotic animals

Animals Services also has developed guidelines and an application process for animal rescue groups to be considered as candidates for contact in the event an animal would meet requirements for a rescue group to facilitate adoption. Adoption through a rescue group is generally limited since most groups are breed specific.

Veterinarian Services

Veterinarian Services is staffed by one veterinarian and a veterinarian technician. During 2002, NACC utilized temporary and part time veterinarian services. The majority of the animal activity requiring a veterinarian occurs at SACC. The veterinarian spays and neuters animals that are pending adoption and provides health checks on animals before they are released to the new owner. The veterinarian maintains manual logs of surgeries and treatment. The process of adding the manually maintained medical records to the computerized animal information has not begun.

Animal technicians make the initial evaluation of the animals to determine those that need to be seen by the veterinarian. Animal Enforcement Officers transporting animals to the care centers can note on the kennel card if they believe an animal needs to be seen by the veterinarian. The veterinarian is on call for cases that need immediate assistance and can either give direction over the phone or refer the animal to another veterinarian.

Background (continued)

Staffing

Key personnel of Animal Services:

Name	Title
Craig Engelson	Director, Animal Services and Enforcement
David Polomski	Captain, Enforcement
Kathy Beatson	Support Services Supervisor
Laurie Whiting	Finance Manager
Richard Rice	Animal Care Manager
Dr. Robbie Asher	Staff Veterinarian
Vicki McCrone	Supervisor, South Animal Care Center
Kim West	Supervisor, North Animal Care Center

Objectives and Approach

Objectives and Approach

Objectives

The internal audit objectives in the audit of Animal Services and Enforcement are comprehensive in scope in order to provide assurance over compliance with state statutes, county ordinances, and the stated goals of Animal Services and Enforcement.

<input type="checkbox"/>	Determine whether all license tags are accounted for and that license tag records are kept up to date.
<input type="checkbox"/>	Determine whether animal enforcement officers receive required training.
<input type="checkbox"/>	Determine whether animal enforcement is responding and investigating reported animal related complaints and other issues in a timely manner.
<input type="checkbox"/>	Determine whether citations include all required information.
<input type="checkbox"/>	Determine whether dangerous dog investigations and registrations are in accordance with State and County policies.
<input type="checkbox"/>	Determine whether fees associated with animal services are being assessed and collected in accordance with County policies and regulations.
<input type="checkbox"/>	Determine whether animal records adequately document the history of the animals while in possession of the two County animal care centers.
<input type="checkbox"/>	Verify that animal care center workers are performing procedures sufficient to identify a stray animal's owner before putting up for adoption or euthanizing.
<input type="checkbox"/>	Verify stray animals brought to the animal care centers are not euthanized prior to five business days.
<input type="checkbox"/>	Determine whether animals are spayed or neutered before being adopted.
<input type="checkbox"/>	Determine if procedures for cash receipts, deposits, and related reconciliations include adequate control procedures to assure that cash receipts are safeguarded from loss and misappropriation.
<input type="checkbox"/>	Determine that physical controls over cash receipts are adequate.

Approach

Our audit approach consisted of four phases:

Understanding and Documentation of Process

During phase one, we held an entrance conference with the Animal Services and Enforcement Department Director and personnel to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We then conducted interviews with responsible Animal Services managers and personnel and documented their roles in the process.

Objectives and Approach (continued)

Population and Sample Determination

We selected a random sample of activities initiated by telephone calls from the public reporting a situation involving an animal. We selected separate samples of animals turned in or transported to the North Animal Care Center and the South Animal Care Center. In addition, we selected samples of license tags, citations, and dangerous dogs. The time period covered by the sample selections was calendar year 2002 except for license tags. Two samples of tags were selected, one sample from fiscal year 2002 and one from fiscal year 2001.

Detailed Testing

The purpose of this phase was performance of testing procedures based on our understanding of applicable state statutes, county ordinances, and Animal Services goals. Our procedures included obtaining an understanding of the procedures in place, assessing their effectiveness in ensuring compliance with applicable requirements, and testing the accuracy and completeness of recordkeeping.

Our procedures included, but were not limited to, testing:

- | | |
|--|---|
| <input type="checkbox"/> activities initiated by calls from the public | <input type="checkbox"/> monitoring dangerous dogs |
| <input type="checkbox"/> license tags | <input type="checkbox"/> public education programs |
| <input type="checkbox"/> cash handling | <input type="checkbox"/> Animal Enforcement Officer certification |
| <input type="checkbox"/> fee assessment and collection | <input type="checkbox"/> compliance with euthanasia policies |
| <input type="checkbox"/> records of the disposition of animals | <input type="checkbox"/> animal care center activities |

Reporting

During this phase, we summarized our findings, based on our detailed testing, into a report format and conducted an exit conference with management and incorporated their response into our report.

Issues and Recommended Actions

Issue # 1	Training Enforcement Officers
	<p>There was no evidence of effective procedures in place to track animal control officers' certification, the continuing education required to maintain the certification, or the department's required 120 day on the job training. One of the five officers selected for testing did not have the required certification of training on file. A copy was subsequently requested and provided by the Florida Animals Control Association, the sponsor of the required certification program.</p> <p>Impact</p> <p>Evidence of compliance with state required training was not readily available. Without adequate documentation the County could pay the additional 5% in salary to officers who have not completed the required training. Officers could be lacking the certification and continuing education required by state statute and Animal Services could be in non compliance with training required by county policy and Florida Statute 828.27.</p> <p>Recommended Action</p> <p>We recommend training requirements be included in the policy and procedures manual. In addition, Animal Services should develop procedures for tracking the required training and assign responsibility to an individual to ensure compliance.</p> <p>We recommend compiling a single spreadsheet, chart, or data base for convenient monitoring of training/continuing education of all officers by the head of enforcement and the individual assigned the responsibility.</p>
Management Response and Action Plan	
Response	<p>Training files are up to date and include copies of all certifications and training. A spreadsheet has been created and is available for review of all officer certifications and training attended. All officers are certified and documentation was provided and all officers received their 5% pay increase. This does not include new officers currently in training</p> <p>Officer training requirements are included in the new officer handbook. Lt. Berley has been assigned to maintain the training records.</p>
Time Frame	July 2003
Person Responsible	David Polomski, Captain of Enforcement

<i>Issue # 2</i>	<i>License Data Base</i>
	<p>The information for license tags sold by the Animal Services administrative office was relatively current but information for tags sold by other locations was not uniformly updated in Chameleon.</p> <p>License tag renewal reminders are mailed regularly; 52% of these tags were renewed during 2002. Second notices are rarely sent.</p> <p>Input of information into the Animal Services database for vaccination information is not up to date. The rabies certificates provided, as required by statute, to Animal Services by veterinarians are not uniformly updated in the system. These rabies certificates are merely put in a box in no particular order.</p> <p><i>Impact</i></p> <p>Animal Services lacks up to date, accurate, accessible information, and therefore, cannot readily provide reliable rabies vaccination information for animals that have licenses or for animals reported by veterinarians as receiving vaccinations.</p> <p>In addition, the County is losing revenue for licenses that are not being renewed due to the lack of follow up.</p> <p><i>Recommended Action</i></p> <p>We recommend the County implement appropriate procedures to update the rabies vaccination information in the system and to ensure the information is accurate and reliable. Information should no longer be entered in Chameleon that is not accurate and reliable.</p> <p>We recommend the certificates provided by the veterinarians be filed in such a way that would allow easy access; i.e., by veterinary office, fiscal year, owner's last name. Consider scanning certificates into the system for easier access.</p> <p>We recommend that initial renewal notices include the same reference to the \$115 fine for failure to obtain a license as the second notice and also include a request that the rabies vaccination certificate be included with the payment for the animal tag.</p> <p>We recommend procedures be established to mail second notices on a regular basis.</p>

Issue # 2	License Data Base (continued)
Management Response and Action Plan	
Response	<p>The License Tag Database used is Chameleon software that includes fields for the rabies vaccination information. The vaccination information is not required to purchase the animal license tag.</p> <p>The owner of an animal is ultimately responsible for providing the rabies vaccination records for their animals. The enforcement section contacts the owners veterinarian to verify the vaccination of all bite animals to insure the most accurate information is available.</p> <p>BASE no longer will enter the vaccination information into the database unless the owner provides documentation. The rabies vaccination certificates will be filed using a manual system under the veterinarians name with the owners listed alphabetically. Current staffing levels preclude entering rabies tag information from Veterinarians. Staff will continue to research options which improve efficiency but additional staff may be required to implement.</p> <p>The renewal notices sent out by BASE will be redesigned to include ordinance reference to Section14-54 and references to the consequences of non-compliance. The benefit of sending second notices is unknown and current staffing limitations does not allow for this to be achieved. Current resources barely allow for sending first notices and the call volume is so high it is not feasible for officers to ensure compliance anyway. Additional staffing could be achieved through additional revenues.</p>
Time Frame	November 2003
Person Responsible	Laurie Whiting, Finance Manager

Issue # 3	Tag Control
	<p>A single individual is responsible for tag control: issuing tags, recording sales, reconciling and disposing of unused tags. There is no formal documentation of the unused tag reconciliation. Returned tags are stored in boxes in no particular order. It was indicated tags were recycled annually but examination of the boxes of old tags revealed there were tags for several years in the boxes.</p> <p>Impact</p> <p>The lack of control over returned tags increases the risk that tags could be stolen and sold and that receipts from sales are not remitted to Animal Services which may result in lost revenue to the County.</p> <p>Recommended Action</p> <p>We recommend a formal reconciliation of returned tags be completed and the final report log received from the sales location returning tags be signed off by responsible Animal Services personnel indicating that a reconciliation was completed and the tags were returned. A supervisor should review and sign off on the reconciliation.</p> <p>We recommend a policy and related procedures be developed for storing and recycling unused tags, including how often tags are recycled and the procedures to ensure all tags for a given year are accounted for.</p> <p>We recommend unused tags whose dates are still valid be stored in a secure location.</p>
	Management Response and Action Plan
Response	<p>As of July 2003, all previous year animal license tags have been recycled. The following procedures will be used to reconcile the unused tag:</p> <ul style="list-style-type: none"> • The unused tags are recorded when returned from the satellite offices and reconciled with the distribution records. • Generate acknowledgement letter recognizing the return of the unused tags. The letter is signed by the Licensure Clerk and reviewed by the Finance Manager. • The letter is then copied and sent to the satellite offices for their records. • Once the tags are reconciled, they will be separated from their plastic and prepared for recycling. • BASE takes tags to the recycling location. <p>License tags will be stored in a locked storage area at the Sarno location.</p>
Time Frame	October 2003
Person Responsible	Laurie Whiting, Finance Manager

Issue # 4

Cash Control

Revenue is recorded for Animal Services only when a deposit is made. One individual is responsible for cash receipts, deposits, and reconciliation. The same individual with control of tag sales and contact with the outside tag sales locations prepares and mails the billings and receipts.

During our testing of the animal care centers we were not able to identify the receipts that related to specific animals. A reference between the manual log and the receipt number was not consistently documented.

One of the ten sample items tested for payment of fees at SACC did not agree with the fee schedule. The fee was reduced to \$13 from the normal adoption fee of \$60 for a dog and the change was not documented on the receipt.

The cash receipt support provided with the daily receipts from the two animal care center locations is disposed of after compiling a spreadsheet. The spreadsheet itemizing the daily deposit is not reconciled to the care centers' records.

A record of the daily cash receipts transported from the animal care centers to the administrative office for deposit is not maintained by either care center. Receipts are not required in the transportation process, and the deposit is transported in a sealed but easily opened regular business letter envelope.

Impact

A fundamental concept of internal control is that no one person should handle all aspects of a transaction. In addition to the absence of segregation of duties, there is limited evidence available to ensure all cash has been recorded with no reconciliation of receipts at the care centers to the deposit information. Without the segregation of duties and performance of reconciliations it is possible for errors, misappropriation of assets, or other types of fraud to occur and not be detected within a timely basis by employees in the normal course of performing their assigned duties.

Recommended Action

We recommend procedures be put in place to establish a segregation of duties by assigning the collection and depositing of cash to some one other than the individual responsible for tag sales, billing, and the reconciliation process.

We recommend maintaining the documentation for tag sales and cash receipts generated by the care centers. The spreadsheet itemizing the daily deposit, along with the care center documentation, should be reviewed and signed off by a supervisor. This process should include accounting for all receipt numbers.

We recommend the cash receipts be transported from the animal care centers in a sealed bank bag. A log should be maintained at each animal care center with the date, amount of deposit, and signature of person transporting the deposit. This log should be reconciled with the deposit records.

We recommend all manual receipts be cross referenced with the appropriate assigned animal number and that the reason for any change from the normal fee schedule be documented on the receipt.

<i>Issue # 4</i>	<i>Cash Control (continued)</i>
<i>Management Response and Action Plan</i>	
Response	BASE developed a spreadsheet for each animal care center to record the daily cash receipts, signature of the supervisor, date of deposit, and the transfer to the Animal Services Finance area. The Licensure Clerk independently reviews the daily cash receipts and reconciles to the animal care centers spreadsheets. The Finance Manager verifies each deposit. We have purchased bank deposit bags for each center. The manual receipts will have the Animal ID# placed on the receipts
Time Frame	January 2004
Person Responsible	Laurie Whiting, Finance Manager

Issue # 5	Safety and Security
	<p>The auditor observed incidents during the audit that relate to employee safety and security. In one instance, angry owners of dogs impounded pending the completion of a dangerous dog investigation were invited by a supervisor into the employee work area (telecommunications) in an effort to de-escalate the situation. The angry owners were loud and aggressive. The auditor observed a situation in which angry animal owners were seen arguing at the service window over the return of animal traps.</p> <p>The side door is left open in the morning prior to regular business hours for SACC employees to enter the building.</p> <p>At SACC, placement of the cash register area requires employees to leave the front counter unattended to provide change, etc.</p> <p>At NACC, limited space requires ventilation fans to be placed in walking areas for the public and employees, storage is not adequate, space to house animals is very limited.</p> <p>Impact</p> <p>Allowing angry customers to enter employee workspaces disrupts the work of the employees and puts them at risk for injury. Customers in close proximity to these work areas increase the risk of theft of cash, supplies, and other items of value as well as public access to confidential information.</p> <p>Unsupervised access also increases opportunity for theft of medications, animals and cash. Unauthorized and unsupervised access could place employees and animals in harms way.</p> <p>NACC lacks appropriate space for segregation of work functions, storage and public access. The facility does not appear to be adequate to meet the safety and security needs of the public, employees and the animals. This could have an impact on adoption rates, safety, cleanliness and ultimately employee morale and turnover.</p> <p>Recommended Action</p> <p>We recommend that policies and procedures be improved for visitors and volunteers to be escorted to areas appropriate for their visit in both shelters and the administrative areas at Sarno. When possible, areas in the shelters and administrative office should be set aside to take angry customers so that it does not negatively impact operations and safeguards employees.</p> <p>We recommend that the Department conduct a security audit of all facilities to ensure that cash, other resources, employees and animals are safe and secure. This would include a review of various types of technology to make improvements. This could include combination locks for employee entrance doors, doorbells/speakers for admitting authorized persons to secure areas, security cameras and other types of technology. This would also include relocation of cash registers to improve customer services and security.</p>

Issue # 5	<i>Safety and Security (continued)</i>
	<p>We recommend that management consider refurbishing or remodeling NACC to address space, security and safety problems. During the interim, improvements should be made to increase workspace for employees and access for the public by providing additional shelving, caging, wall mounts for fans and other items in the floor space.</p>
	<i>Management Response and Action Plan</i>
Response	<p>BASE will comply with the auditors recommendation to limit public access to work areas to ensure safety and health for employees, volunteers, animals and the general public.</p> <p>Due to lack of available space at all of our facilities there are times when angry and upset customers will be in and around employees. Every effort is made to escort them to safer areas to defuse the situation. When we moved into the Sarno Complex we built a hallway, which included a locked door that restricted access to the work area. All back and side doors remain locked and require a key for access. We will continue to escort all customers to the enforcement area and limit the times they are near employees.</p> <p>Angry and upset customers at the South Animal Care and Adoption Center (SACC) will be escorted to the officer's room to defuse the situation. If that room is not available they will be escorted to the managers office that has access from the hallway, which will limit the need for the customer to walk through work areas. All doors will remain locked during hours they are closed.</p> <p>As noted space at the North Animal Care and Adoption Center (NACC) is extremely limited. The front office may be the only area to interact with customers. We have proposed that if the sales tax referendum is approved that funding for a new NACC be considered. The current facility offers no room for expansion and is very old. Security and a safe office environment will be considered in the design.</p> <p>BASE will conduct a Departmental Security Audit to identify and resolve as many issues as fiscally possible.</p>
Time Frame	<p>Security Audit will be performed by November 2003. Escort requirements and public access to work areas completed July 2003. Possible FY 2005 for construction of new facility.</p>
Person Responsible	<p>Craig Engelson, Director</p>

Issue # 6	<i>Dangerous Dogs Monitoring</i>
	<p>The department does not require the owner of a dangerous dog to complete approved owner responsibility training and/or to provide proof of completion to Animal Services as required by County Ordinance 14-49(f)(8).</p> <p>The owner of a dog declared dangerous is not required by Animals Services to execute a sworn affidavit acknowledging that the dog has been declared dangerous, agreeing to confine and restrain the dog, and recognizing the County's right to ownership and custody of the dog if the dog bites or injures a human or domestic animal without provocation after being declared dangerous, as required by County Ordinance 14-49(j) (2).</p> <p>In accordance with County Ordinance 14-49 (f)(5), owners of dangerous dogs are required to maintain a minimum of \$100,000 of liability insurance with the County as the certificate holder. The required liability insurance policy in one of the five files tested had expired.</p> <p><i>Impact</i></p> <p>Animal Services is not in compliance with the Animal Enforcement Ordinance; 14-49(f)(8) which requires an approved owner responsibility training course be completed and 14-49(j)(2) which requires the owner execute a sworn affidavit acknowledging that their dog is dangerous.</p> <p><i>Recommended Action</i></p> <p>We recommend the County ordinances be followed or amended.</p>
<i>Management Response and Action Plan</i>	
Response	<p>The requirement for an owner responsibility course has been recommended for removal from the requirements for owning a dangerous dog by the Dangerous Dog Council. The current ordinance is being reviewed and recommendations are being presented to the Board on August, 2003. The Board of County Commissioners could remove the current course provisions and consider an orientation done by BASE Officers. These recommendations also include removing the insurance requirement but increasing the annual registration fee.</p> <p>Although BASE has not required the owners to complete a sworn affidavit, the owners sign for several documents, which are used as proof they are aware of the requirements. We have developed an affidavit and all current owners have signed and any future owners will be required to sign prior to release of the dog.</p> <p>The owner who's insurance was found to be lapse does in fact have current insurance. The bite clerk will monitor the insurance and if the policy is found to be lapse an officer will be dispatched to investigate. This will cease if the Board agrees to the insurance recommendation.</p>
Time Frame	October 2003
Person Responsible	Craig Engelson, Director

Issue # 7

Documentation

An “activity” report is initiated by telecommunications when a call for service is received. The activity is forwarded to dispatch where it is assigned to the appropriate animal enforcement officer. The officer responds to the activity, prepares a field report, and presents the report to support services for entry into the original activity report. For 1 of 20 activities tested, the field report information was found entered in the wrong activity.

Test of intake logs and kennel cards for both North and South Animal Care Centers revealed some information not completed accurately or not completed at all.

One animal checked in by the owner as a female was recorded on the kennel card as a male.

Incomplete documentation included:

	<u>NACC</u>		<u>SACC</u>	
	Missing Documentation	Total Tested	Missing Documentation	Total Tested
Initial animal evaluation	10	32	3	33
Authorization for euthanasia	2	31	0	27
Indication scanned for micro chip	27	29	11	22

There are fields on the manual intake log that are not completed as a matter of policy. In October 2002, SACC started using Chameleon for its intake process. A sample of SACC computerized animal records tested for October – December 2002 included more complete information than the manual records tested for January – September 2002.

During our procedures, we noted that malfunctioning equipment was not repaired in a timely manner. The micro chip scanner did not work due to a dead battery. In addition, the computer system was down for two days and the staff at SACC did not notify the Support Services supervisor. The system was only down due to a change in the ISP code by the service provider.

Impact

The lack of accurate records could result in liability for the County, unnecessary destruction of animals, loss of revenue, and/or failure to locate the owner.

Failure to report malfunctioning equipment could result in nonperformance of required procedures, incomplete records or a delay in updating records.

Recommended Action

We recommend the supervisor increase the reviews of field report input and increase training of data input personnel, emphasizing the need to crosscheck the animal described.

We recommend that all forms be completed as designed.

We recommend periodic testing of animal intake information to ensure the information is complete for both animal care centers and that the North Animal Care Center intake log and kennel card information is in agreement.

We recommend policies and procedures be established for reporting equipment and system failures to the appropriate authority. Impress the need on personnel to maintain equipment in working order and to report any malfunctions requiring repair in a timely manner.

<i>Issue # 7</i>	<i>Documentation(continued)</i>
	<i>Management Response and Action Plan</i>
Response	<p>A 10% weekly audit will be conducted of all officer reports by the BASE Sergeants. The review will include a check for accuracy and if the proper response was entered. Bite reports are reviewed for accuracy on a daily basis. AEO's as well as the Animal Care Center staff have been instructed to complete all available information on intake cards.</p> <p>Procedures have been developed to check kennel cards on a daily basis. This is to insure accuracy and tracking of the animal is maintained.</p> <p>Staff has been instructed to report all system failures immediately.</p>
Time Frame	July 2003
Person Responsible	David Polomski, Captain BASE

Issue # 8	Departmental Policies
	<p>Good internal controls require procedures be documented and that employees follow the procedures in the performance of their assigned duties.</p> <p>Although Animal Services has some written policies and procedures, it appears there is a need for updated manuals. The policies and procedures manual for enforcement is out of date, i.e. it refers to rabies tags as well as license tags, and to the Pineda location.</p> <p>Impact</p> <p>Written policies and procedures facilitate consistency in performance, establish standards for performance measurement, and allow for smoother employee transitions. The lack of such policies may cause Animal Services to be in noncompliance with state statutes, county ordinances and department goals.</p> <p>Recommended Action</p> <p>We recommend that the Department continue to update the policies and procedures manual to encompass all current phases of Animal Services and Enforcement.</p>
Management Response and Action Plan	
Response	<p>BASE is in the process of updated and developing a new policy and procedures manual for the enforcement section. Since a majority of the procedures followed by enforcement are based on the ordinance all officers have an updated copy and are required to be familiar with it. If any changes are made they are updated immediately.</p> <p>The Animal Care Centers have an updated policy and procedures manual that has been issued to all employees. Due to the changing environment we work in these policies are being constantly updated and changed. Employees are given the changes to place in their manual so it is current.</p>
Time Frame	November 2003
Person Responsible	Craig Engelson, Director

Other Comments

<i>Other Comments</i>	<i>Computer Conversion</i>
	<p>NACC is still using multiple manual record keeping systems. NACC has not been converted to computerized animal records due to the building not meeting the structural requirements to install wiring to connect to the Animal Services computer network. Dial-up service is available, but training for the conversion has not been scheduled.</p> <p>The SACC animal records are easily accessible on the Chameleon network except for the medical records which have not been converted to date.</p> <p>Our discussions with employees at SACC indicated they were still not comfortable using the computer and did not know some of the procedures to follow. The digital camera system used to photograph incoming animals was not rebooted daily as required causing the system to go down.</p> <p>Animal Services does not have a quality control plan for testing animal care center data. In addition, there is no procedure manual available for Chameleon at the animal care centers.</p> <p><i>Impact</i></p> <p>Incorrect or incomplete information reduces the opportunity to locate an owner and recover part of the County's cost for animal services. In addition, using multiple manual systems is inefficient. Accessing all the animal's records on the computer is a more efficient use of manpower.</p> <p>Reporting a system down due to failure to reboot as directed is an inefficient use of the animal care center's time and the Support Services supervisor's time. Allowing the system to go down due to improper operation delays the procedure to obtain a photograph of incoming animals.</p> <p><i>Recommended Action</i></p> <p>We recommend a policy and procedures manual be developed for Chameleon and made available to the animal care centers. This policy should include assignment of responsibility for daily rebooting of the digital camera system.</p> <p>We recommend NACC employees receive computer system training and that the conversion begin. Ideally, NACC should be wired for continuous access to the Animal Services network but at least the dial up capability should be utilized to the extent possible.</p> <p>In addition, an ongoing training schedule for both SACC and NACC should be established. The training should include examples of how computerizing the records will benefit Animal Services employees and customers. After training, employees should be required to utilize the computers.</p>

<i>Other Comments</i>	<i>Computer Conversion (continued)</i>
<i>Management Response and Action Plan</i>	
Response	<p>BASE is currently hiring a new Support Services Supervisor. A part of their duties will be to develop a new procedural manual for Chameleon. The new manual will also include any policies pertaining to the operation of the Chameleon Program.</p> <p>NACC has had numerous problems connecting to our database at the Sarno Office. We will make every effort to bring Chameleon on line, which will include a training phase for NACC employees.</p> <p>An ongoing training program will be developed for all BASE employees.</p>
Time Frame	January 2004
Person Responsible	Craig Engelson, Director

<i>Other Comments</i>	<i>Communication Policy</i>
	<p>Employees were observed in telecommunications attempting to give advice to callers regarding removal of wildlife from the homeowner's attic and how to identify venomous snakes. These employees appeared to have conflicting opinions on what advice to give. The Director of Animal Services indicated the telecommunications employees were supposed to refer these calls to trained animal enforcement officers.</p> <p><i>Impact</i></p> <p>Employees were not following departmental policies and could be giving the wrong advice which could result in injury or property damage for the caller and a liability for the County.</p> <p><i>Recommended Action</i></p> <p>We recommend the County policy be followed requiring untrained personnel to refrain from giving advice. Any calls requiring advice should be referred to personnel trained to provide the information to the public.</p>
<i>Management Response and Action Plan</i>	
Response	Supervisors to insure they are following policy will monitor telecommunications staff.
Time Frame	July 2003
Person Responsible	Craig Engelson, Director