

# **Final Audit Follow Up**

*As of March 31, 2007*



Sam M. McCall, CPA, CGFM, CIA, CGAP  
City Auditor

## **Animal Service Center Revenues and Related Activities**

*(Report #0701, Issued October 12, 2006)*

**Report #0721**

**June 12, 2007**

### **Summary**

**The Animal Service Center has been responsive in addressing issues identified in audit report #0701. Forty-four of the 46 action plan steps developed for that audit have been successfully completed. The remaining two steps are being turned over to ASC management to ensure finalization and completion.**

In audit report #0701, we reviewed recent activity at the Tallahassee-Leon Community Animal Service Center (ASC) and the related fees and revenues. The audit was conducted at the request of management. The audit focused on the eight-month period October 2005 through May 2006.

Overall, we found that fees were charged for services and merchandise and that collections were timely processed and deposited. We also found that the County was timely billed and properly remitted funds to the City for its share of ASC operational costs. Furthermore, adequate controls were generally found to be in place. Nevertheless, we noted various issues that indicated the need for management to take measures to strengthen controls and current processes and practices. For example:

- Fee waivers and reductions were not always clearly justified and/or authorized.
- Impound fees were not always consistently and correctly applied.
- There was no comprehensive fee schedule.
- Out-of-County animal drop fees were recorded and deposited as donations instead of fees.

- Errors were identified in the calculation and determinations of amounts billed to Leon County.
- Adoption refunds were not always properly authorized, recorded, or timely processed.
- Some Chameleon system permissions were not assigned in accordance with good internal control practices.
- Chameleon system data was sometimes improperly overwritten.
- Certain records were not retained and/or efficiently filed.
- Existing ASC policies and procedures needed to be updated.

Forty-six action plan steps were established to address those issues. As of the end of our follow up audit fieldwork in May 2007, management had successfully completed 44 of those 46 action plan steps. Management indicates that it plans to ensure the two remaining steps are finalized and completed in the future.

We commend ASC staff (as well as applicable Neighborhood and Community Services and Department of Management and Administration staffs) for their initiative and responsiveness in completing those action plan steps. We also appreciate their assistance and cooperation during this follow up.

### **Scope, Objectives, and Methodology**

The audit and subsequent follow up engagement were conducted in accordance with Generally Accepted Government Auditing Standards and the Standards for the Professional Practice of Internal Auditing, and accordingly included such tests of the

records and other auditing procedures as were considered necessary.

### Original Report #0701

The scope of report #0701 included a review of recent activity at the Tallahassee-Leon Community Animal Service Center (ASC). The audit focused primarily on activity for the 8-month period October 2005 through May 2006.

The objectives of the audit were to determine if:

- Revenues for animal adoptions, animal impoundments and boarding, and other miscellaneous items were properly charged and collected;
- Fee waivers and reductions were properly authorized and adequately explained/justified;
- Revenues, deposits, and donations were properly safeguarded and timely deposited, or otherwise properly disposed;
- Refunds of revenues were properly authorized and documented;
- Recorded non-revenue dispositions of animals were adequately supported;
- Amounts were properly billed to and collected from Leon County for the County's share of ASC operational costs; and
- Evidence was maintained documenting that required animal sterilizations had been performed for adopted animals.

### Report #0721

This is our first and final follow up on action plan steps identified in audit report #0701. The purpose of this follow up is to report on the progress and status in completing the action plan steps due for completion as of March 31, 2007. To obtain information, we conducted interviews with key staff, made observations, and reviewed relevant documentation.

### Previous Conditions and Current Status

In report #0701, we found that, overall, collections were properly deposited and accounted for by the ASC, fees were generally charged for applicable activities, the City is generally properly billing and collecting funds due from the County, and adoption refunds are generally appropriate and accurately accounted for in the ASC records. Also, we found that Chameleon system controls were generally adequate and ASC records were generally retained and available for review.

However, various issues were identified that indicated ASC management needed to make enhancements and improvements to current processes and practices. For example:

- Fee waivers and reductions were not always clearly justified and/or authorized.
- Impound fees were not always consistently and correctly applied.
- There was no comprehensive fee schedule.
- Out-of-County animal drop fees were recorded and deposited as donations instead of fees.
- Errors were identified in the calculation and determinations of amounts billed to Leon County.
- Adoption refunds were not always properly authorized, recorded, or timely processed.
- Some Chameleon system permissions were not assigned in accordance with good internal control practices.
- Chameleon system data was sometimes improperly overwritten.
- Certain records were not retained and/or efficiently filed.
- Existing ASC policies and procedures needed to be updated.

Forty-six action plan steps were developed to address the identified issues. Each of those steps was due for completion as of March 31, 2007. Table 1 below provides a summary of those 46 action steps due for completion and their current status.

**Table 1  
Action Plan Steps from Report #0701  
due as of March 31, 2007, and Current Status**

Action Plan Steps	Current Status
<b>Animal Service Center</b>	
<b>Enhance the processing and safeguarding of collections</b>	
<ul style="list-style-type: none"> <li>Chameleon system generated daily cashier reports will be modified to provide for the identification and reporting of any cash shortages or overages, or lack thereof. Cashiers will document any cash shortages or overages, or lack thereof, on those revised forms.</li> </ul>	<ul style="list-style-type: none"> <li>√ The individual daily cashier reports were modified to provide for the identification of any cash shortages or overages. The ASC cashiers use those revised forms.</li> </ul>
<ul style="list-style-type: none"> <li>Cash shortages or overages identified and reported on individual cashier records for each day will be accumulated and the net amount reported on the Daily Cash Reports sent to the Treasurer-Clerk's Revenue Division.</li> </ul>	<ul style="list-style-type: none"> <li>√ Our follow up review showed that daily cash shortages and overages, when they occur, are accumulated and properly reported on Daily Cash Reports sent to the Treasurer-Clerk's Revenue Division.</li> </ul>
<ul style="list-style-type: none"> <li>Any net daily cash overage will be timely deposited in the City's bank account with that day's collections.</li> </ul>	<ul style="list-style-type: none"> <li>√ Our follow up review showed that identified cash overages were timely deposited into the City's bank account.</li> </ul>
<ul style="list-style-type: none"> <li>Management will remind applicable staff that credit card batch reports must be generated daily and the batch totals on those reports must be timely reconciled to credit card transactions recorded in the Chameleon system and to credit card transactions reported on Daily Cash Reports sent to the Treasurer-Clerk's Revenue Division.</li> </ul>	<ul style="list-style-type: none"> <li>√ Our review of recent activity showed that credit card batch total reports were generated and reconciled to credit card collections recorded in the Chameleon system and to credit card transactions reported on Daily Cash Reports sent to the Treasurer-Clerk's Revenue Division. In addition, the revised ASC cash management policy and procedure provides that credit card batch reports must be produced daily, reconciled to the Chameleon system and Daily Cash Reports, and submitted with the Daily Cash Report to the Revenue Division.</li> </ul>
<ul style="list-style-type: none"> <li>The administrative specialist position will be provided capability to independently generate Chameleon system cash collection reports. Once that permission is granted, the administrative specialist position will generate and use those reports to ensure that cashiers and closing supervisors properly turn in collections for deposit and submit accurate and complete cashiering reports.</li> </ul>	<ul style="list-style-type: none"> <li>√ The administrative specialist now accesses Chameleon using terminals located in the cashiering and reception area. She periodically uses that capability to independently generate summary cash reports for the previous day's activity and uses those reports to ensure that cashiers and closing supervisors properly submit collections and accurate and complete cashiering reports.</li> </ul>
<ul style="list-style-type: none"> <li>Management will emphasize to cashiers, closing supervisors, and the administrative specialist that daily cash collection records must be properly initialed as evidence that proper closeout procedures were followed and completed.</li> </ul>	<ul style="list-style-type: none"> <li>√ Our follow up review showed that cashiers, closing supervisors, and the administrative specialist were generally initialing the daily individual cashier reports as evidence that proper closeout procedure were followed. In addition, the revised ASC cash management policy and procedure requires the initialing of those reports.</li> </ul>

<ul style="list-style-type: none"> <li>• Management will reinforce to ASC staff that “cash and check” TREATS donations are not to be accepted and processed with ASC collections and that individuals wanting to make such donations are to be informed of the secured TREATS lock box available in the ASC lobby.</li> </ul>	<p>√ Management indicated that staff has been reminded not to accept cash and check donations for TREATS and to inform individuals wishing to make a donation to that entity that there is an available secured lock box in the ASC lobby for that purpose. Our review of collection activity showed that ASC staff has collected no cash or check TREATS donations since the release of the initial audit.</p>
<ul style="list-style-type: none"> <li>• The TREATS donations collected but not remitted to TREATS as identified in the audit report (\$696) will be remitted to that non-profit entity. All future TREATS donations received and processed by ASC cashiers (e.g., future donations by credit card) will be timely remitted to that non-profit entity.</li> </ul>	<p>√ ASC remitted the \$696 to TREATS in December 2006. Our follow up review showed that no recent TREATS donations (cash, check, or credit card) have been received at the ASC.</p>
<ul style="list-style-type: none"> <li>• The lock box made available for patrons to place their ASC donations will be attached to a permanent or non-movable structure.</li> </ul>	<p>√ During our follow-up site visit, we observed that the lock box made available for patrons to place their ASC donations was permanently chained to the floor and secured with a lock.</p>
<ul style="list-style-type: none"> <li>• Access to the lock box made available for patrons to place their ASC donations will be restricted to authorized staff.</li> </ul>	<p>√ Only the ASC manager and assistant manager have keys to the lock box.</p>
<ul style="list-style-type: none"> <li>• Management will provide for the periodic changing of the safe combination. In addition, the safe combination will be timely changed when employees with knowledge of that combination terminate their employment at the ASC.</li> </ul>	<p>√ The safe combination was changed as recommended. There has been no recent turnover of staff having knowledge of the safe combination. ASC management indicated they would continue to periodically change the safe combination in the future at appropriate intervals and upon turnover of applicable staff.</p>
<ul style="list-style-type: none"> <li>• Management will determine if a more secure location is available for use by the administrative specialist to process and prepare collections for deposit. If a more secure location is available, the administrative specialist will be moved to that location.</li> </ul>	<p>√ ASC management has considered the recommendation to move the administrative specialist to a more secure area. However, management has determined that the current location remains the best available place at this time. Management indicated that plans are being considered that would better secure the current area used by the administrative specialist (i.e., to totally enclose the area with a lockable door) in the future when capital funds become available.</p>
<p><b>Ensure fees are properly assessed and collected</b></p>	
<ul style="list-style-type: none"> <li>• A comprehensive fee policy will be established. Among other things, that policy will identify the circumstances in which standard fees are waived or reduced.</li> </ul>	<p>√ The ASC established a written fee policy. That new fee policy identifies the circumstances in which standard fees are waived or reduced.</p>
<ul style="list-style-type: none"> <li>• The ASC manager, assistant manager, or kennel supervisors will individually authorize fee waivers or reductions not otherwise authorized by the comprehensive fee policy, or other designated supervisory staff. The authorization and justification (reasons) for each of those waivers or reductions will be clearly documented in the Chameleon system.</li> </ul>	<p>√ The recently established ASC fee policy identifies the positions that may authorize waiver or reduction of standard fees. That policy provides that notes must be included in the Chameleon system that explain and justify the waivers/reductions. In addition, the policy provides that those notes must contain the name or initials of the staff that waived or reduced the fees. During our follow up review, we noted an example where these new procedures were followed.</p>

<ul style="list-style-type: none"> <li>The comprehensive fee policy will provide the appropriate process for the determination and assessment of impound fees. In addition to other items, that policy will address: (1) charging owners impound fees when the impounded animals were brought to the ASC by means other than an animal control officer, (2) define "offense" for purposes of determining the number of prior offenses attributable to an individual, (3) in regard to City impound fees, specify the fees appropriate not only for the first three offenses but also for fourth and subsequent offenses, (4) clarify that the determination of whether to charge a "City" or a "County" fee should be based on the jurisdiction of the location or area where the animal was found and not other factors, and (5) clarify what fee should be charged (City, County, or other) when the location where the animal was found is unknown or in an outlying county.</li> </ul>	<p>√ The recently established ASC fee policy addresses the process for the determination and assessment of impound fees. Each of the noted areas is adequately addressed in that policy.</p>
<ul style="list-style-type: none"> <li>An official and comprehensive fee schedule will be established. The fee schedule will include (1) all fees chargeable by the ASC for animal activity (e.g., adoptions, impoundment, boarding), (2) services (e.g., in-house veterinary services, recovery of external veterinary services, vaccinations) and (3) merchandise. In those instances where it is not practicable to list a specific fee (e.g., recovery of costs paid by the ASC for external veterinary services), the fee schedule will provide descriptive information on how that fee will be determined. The fee schedule will also address any required deposits (e.g., for ASC traps).</li> </ul>	<p>√ An official and comprehensive fee schedule was established that became effective May 1, 2007.</p>
<ul style="list-style-type: none"> <li>The comprehensive fee schedule will be published and made accessible to the public through posting in strategic locations at the ASC facility. Each ASC employee will have access to a copy of that fee schedule.</li> </ul>	<p>√ The recently implemented fee schedule is posted in front lobby and other strategic locations at the ASC. In addition, that fee schedule can be assessed through the City's website.</p>
<ul style="list-style-type: none"> <li>Upon completion of the ASC surgical ward and related actions (e.g., hiring of new technicians to assist the recently hired veterinarian), the current fee structure will be updated to reflect (1) current services and (2) management's decisions derived from the recent external fee study.</li> </ul>	<p>√ The new comprehensive fee schedule includes fees for services provided within the recently completed surgical suite, such as spaying/neutering and vaccinations provided by the in-house veterinarian. The recent external fee study was considered when establishing those new fees.</p>
<ul style="list-style-type: none"> <li>The charge for out-of-county animal drop offs will be accounted for as a fee instead of a donation.</li> </ul>	<p>√ The recently implemented fee schedule provides standard "fees" to charge individuals from outside Leon County that surrender an animal to the ASC. Our review of recent activity shows that those charges are now being properly accounted for as fees (deposited into the General Fund) and not as donations (which are deposited into a special trust fund for the ASC).</p>

<ul style="list-style-type: none"> <li>• ASC will implement the pilot project that involves closing the holding pens while continuing to charge the out-of-county drop off fee. After sufficient time has elapsed, stray animal activity will be analyzed to determine the impact of those actions. Based on the results of that analysis, management will take the most appropriate action.</li> </ul>	<p>√ An ad hoc committee was established to address the issue of closing the ASC holding pens during non-working hours (e.g., nighttime). ASC management indicated that the committee researched this issue and independently determined, among other things, that closing the holding pens at night likely would not generate any significant additional revenues. The ad hoc committee has recommended to the ASC advisory board to continue leaving the holding pens open during non-working hours. ASC management indicated that the City will likely follow this recommendation. The Office of the City Auditor defers to ASC and City management on this policy decision.</p>
<p><b>Ensure proper County participation</b></p>	
<ul style="list-style-type: none"> <li>• The County will be billed \$7,928 to recover the net FY 2005 under-billing attributable to the errors identified by the audit.</li> </ul>	<p>√ The \$7,928 net under-billing due to errors in the FY 2005 annual adjustment calculation (i.e., used to determine final costs that the County will participate in) was considered in negotiations with Leon County in determining future costs in which the County will participate. As the City successfully negotiated additional participation by the County in current and future ASC capital project costs, the City did not pursue recovery of the \$7,928, which the County disputed.</p>
<ul style="list-style-type: none"> <li>• All operational costs (e.g., temporary wages) that can be anticipated will be addressed in the budgetary process.</li> </ul>	<p>√ The ASC is continuing efforts to ensure all operational costs (and capital costs) are properly budgeted and timely communicated to and addressed with the County.</p>
<ul style="list-style-type: none"> <li>• All anticipated and/or budgeted operational costs subject to County participation, as well as any unanticipated and/or unbudgeted operational costs that are subsequently identified, will be timely communicated to and addressed with the County for the purpose of clarifying the City's expectation and County's intent as to County participation in those costs. Such communications and resulting decisions will be documented.</li> </ul>	<p>√ As noted above, the ASC is continuing efforts to ensure all operational costs (and capital costs) are properly budgeted and timely communicated to and addressed with the County. Documentation is maintained of those communications.</p>
<ul style="list-style-type: none"> <li>• ASC management, with the assistance of NCS and DMA staff, will work with the County to determine the proper interpretation of contractual terms providing for the determination of the County's share of ASC operational costs. The County's share will be determined in accordance with the agreed upon interpretation.</li> </ul>	<p>√ The City and County have discussed the interpretation of how the County's share of costs should be determined and have mutually agreed to use the strict interpretation based on current contractual provisions. The County's share of costs for FY 2005 and FY 2006 were based on that strict interpretation. City management indicated that it anticipates revising those contractual terms when the contract is renegotiated with the County (current contract expires September 30, 2008).</p>

<ul style="list-style-type: none"> <li>• A policy will be established and implemented that provides for the correct determination and recording of jurisdictions for animal intakes. That policy will provide that, in cases where the location where the animal was found (i.e., “crossing location”) is known, the jurisdiction will be based on that location. The policy will also address what information should be recorded when the location where the animal was found is not known.</li> </ul>	<p>√ A new policy for the intake of animals was recently established that specifies the correct determination and recording of jurisdictions for animal intakes. That policy provides that the jurisdiction should be based on the location at which the animal was originally found (crossing location). In addition, the policy provides for a standard designation (“holding pen”) when the crossing location is not known, such as when an animal is anonymously left at the ASC.</p>
<ul style="list-style-type: none"> <li>• The policy developed pursuant to the previous action step will also provide specific methods and appropriate sources that should be used by ASC staff in determining the jurisdictions when the crossing location is known.</li> </ul>	<p>√ The recently established procedure for the intake of animals provides for the use of standard maps and/or the Leon County Property Appraiser’s website for determining the correct jurisdiction (i.e., City, Leon County, other county) based on the location (crossing location) at which the animal was originally found. Those procedures include specific directions as for using those sources to identify the correct jurisdiction.</p>
<p><b>Provide timely and appropriate adoption refunds</b></p>	
<ul style="list-style-type: none"> <li>• All adoption refunds will be reviewed and approved by the ASC manager or assistant manager, regardless of refund method. That review and approval will be documented.</li> </ul>	<p>√ All adoption refunds are now reviewed and approved by the ASC manager or assistant manager regardless of refund method. Those managerial reviews are documented on appropriate forms.</p>
<ul style="list-style-type: none"> <li>• The review and approval process by the ASC manager or assistant manager (see previous action step) will include ensuring that the refund is properly recorded in the Chameleon system.</li> </ul>	<p>√ Periodic system reports are generated reflecting adoption refund transactions. ASC management and staff review those reports. Those reviews provide a reasonable method for ensuring that all refunds are properly recorded in the Chameleon system.</p>
<ul style="list-style-type: none"> <li>• A timeliness standard for processing adoption refunds will be established and documented in the appropriate ASC policy. Staff will be informed of that standard and the expectation to ensure that adoption refunds are processed in accordance with that standard.</li> </ul>	<p>√ The recently revised standard operating procedures for refunds provides that adoption refunds will be processed within 10 calendar days.</p>
<ul style="list-style-type: none"> <li>• ASC management will monitor compliance with that timeliness standard (see previous action step).</li> </ul>	<p>√ The ASC manager or assistant manager monitors compliance with the timeliness standard (established for processing adoption refunds – see preceding action step) during his/her review and approval of individual refund adoption requests. Appropriate corrective actions are taken when those reviews show that refund requests are not being processed timely.</p>
<p><b>Provide appropriate Chameleon system controls</b></p>	
<ul style="list-style-type: none"> <li>• The noted cashier’s system permission allowing the reversal of recorded receipts will be removed.</li> </ul>	<p>√ The permission was removed from that cashier.</p>
<ul style="list-style-type: none"> <li>• The noted kennel supervisor’s system permission allowing the deletion of recorded data will be removed.</li> </ul>	<p>√ The deletion permission assigned to the kennel supervisor was removed.</p>
<ul style="list-style-type: none"> <li>• Periodic reports reflecting reversal entries (both “F” receipts and “J” receipts) recorded under the kennel supervisor permissions will be generated and reviewed by the ASC manager or assistant manager for propriety and reasonableness.</li> </ul>	<p>√ The ASC manager and assistant manager now periodically generate Chameleon system reports reflecting recorded receipt reversal transactions. Those reports are used to ensure the propriety and reasonableness of those transactions.</p>

<ul style="list-style-type: none"> <li>System administrator privileges assigned to the noted kennel supervisor will be removed and reassigned to a knowledgeable employee not having routine access to daily collections.</li> </ul>	<ul style="list-style-type: none"> <li>✓ System administrator permissions were removed from the kennel supervisor and reassigned to an appropriate employee that does not normally access or process daily collections.</li> </ul>
<ul style="list-style-type: none"> <li>System permissions of former ASC employees and volunteers will be removed.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Our follow up review showed that ASC has taken appropriate actions to have system permissions of former ASC employees and volunteers timely removed.</li> </ul>
<ul style="list-style-type: none"> <li>Written policies and/or procedures will be updated to require the timely removal of system permissions for individuals terminating employment or service at the ASC.</li> </ul>	<ul style="list-style-type: none"> <li>✓ The recently revised ASC cash management procedures provide that employees' Chameleon system passwords and permissions shall be immediately deleted upon their termination of employment.</li> </ul>
<ul style="list-style-type: none"> <li>Management will emphasize to each cashier the requirement that data only be recorded in the Chameleon system using his/her assigned system permission. Staff will be reminded to sign out of the Chameleon system and/or lock their terminals when they leave their assigned workstations (e.g., overnight, lunch, to attend meetings).</li> </ul>	<ul style="list-style-type: none"> <li>✓ Management has reminded individual staff that data be entered into the Chameleon system using only his/her assigned system permissions (i.e., not enter data using another employee's permission) and to sign out of the system and/or lock their terminals when they temporarily leave their assigned work stations. Our observations during our follow up fieldwork showed that cashiers were complying with these requirements.</li> </ul>
<ul style="list-style-type: none"> <li>Management will generate and review system reports reflecting instances where activity is recorded by an employee using another employee's system permission.</li> </ul>	<ul style="list-style-type: none"> <li>✓ During our follow up audit fieldwork, management used a previously established system query to generate a report that showed instances where employees recorded activity in the Chameleon system using another employee's system permission. That report, covering activity from October 1, 2006, through May 14, 2007, showed that staff continues to generally record data using only their assigned permissions. Specifically, out of 2,603 receipt transactions, only 161 (or 6%) were recorded by an employee using another employee's permission. Management indicated that they plan to continue generating and reviewing this report periodically.</li> </ul>
<ul style="list-style-type: none"> <li>ASC management will emphasize to staff that existing data should not be deleted when updating an animal's status in the Chameleon system. Staff will be properly trained to ensure they know how to update data without deleting the existing data.</li> </ul>	<ul style="list-style-type: none"> <li>✓ ASC management reinforced to staff the requirement that existing data recorded in the Chameleon system not be deleted (overwritten) when updating an animal's status in that system. ASC management plans to continue periodic training to ensure that staff updates data without deleting existing data.</li> </ul>
<b>Provide efficient and appropriate record retention</b>	
<ul style="list-style-type: none"> <li>Foster agreements and forms received from veterinarians certifying that required sterilizations were performed will be retained.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Foster agreements and forms received from external veterinarians certifying sterilizations are now retained and filed at ASC. ASC started retaining and filing those records in late summer 2006, at the conclusion of the initial audit fieldwork.</li> </ul>
<ul style="list-style-type: none"> <li>Adoption refund records will be logically filed (e.g., by animal identification number) in a single designated location.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Adoption refund records are now filed in a designated file cabinet drawer. Those filed records are arranged by Chameleon system animal identification number to facilitate retrieval of needed records.</li> </ul>
<ul style="list-style-type: none"> <li>An analysis will be conducted to determine if using the City's EDMS system to store ASC records will be more efficient and cost-effective compared to current storage of paper records.</li> </ul>	<ul style="list-style-type: none"> <li>▲ This action step has not yet been addressed due to the amount of other activity and changes (e.g., enhancements) that have been ongoing at the ASC in recent months. ASC management indicates that it does, however, plan on reviewing and analyzing this option in the future. This action step is being turned over to management to ensure completion.</li> </ul>



<b>Ensure consistent, correct, and appropriate work processes and practices</b>	
<ul style="list-style-type: none"> <li>Existing written policies and procedures will be obtained, reviewed, and updated based on (1) changes occurring since their initial establishment, (2) planned changes such as the new surgical ward and fee structure, and (3) issues identified in the audit.</li> </ul>	<ul style="list-style-type: none"> <li>√ Existing ASC written policies and procedures were obtained, reviewed, and revised as appropriate. Printed versions of those ASC Standard Operating Procedures (SOPs) are maintained by the assistant manager. Electronic versions are also maintained and distributed to the appropriate staff responsible for administering and implementing those procedures. The SOPs are comprehensive in regard to ASC operations.</li> </ul>
<ul style="list-style-type: none"> <li>ASC staff will be provided access to and will be trained on the updated policies and procedures (see previous action step).</li> </ul>	<ul style="list-style-type: none"> <li>√ ASC SOPs are e-mailed to applicable staff members responsible for implementing and administering the related procedures. Training on new SOPs is provided in special and regular staff meetings.</li> </ul>
<b>Ensure required sterilizations are done</b>	
<ul style="list-style-type: none"> <li>ASC staff will continue to follow up to ensure that adopted animals not sterilized in-house are properly sterilized.</li> </ul>	<ul style="list-style-type: none"> <li>▲ Our analysis showed that ASC staff has had some success in their efforts to ensure that required sterilizations are performed for adopted animals not sterilized in-house. Specifically, of the 1327 animals reported as adopted with pending sterilizations as of the date of our initial audit fieldwork in July 2006, evidence of required sterilizations has subsequently been obtained for 49 animals. Additionally, our follow up review shows that of the 1,776 dogs and cats adopted since October 1, 2006, the Chameleon system indicates that 420 are still pending the required sterilizations, which were overdue as of the date of our fieldwork in May 2007. However, ASC staff indicated that sterilizations for some of those 420 animals likely have been done, but the records from the applicable clinic or external veterinarian are still forthcoming and that the due dates for others were incorrectly recorded in the Chameleon system (and thus are not yet overdue). We provided ASC a list of the 420 animals to assist them in researching and resolving these issues. We recommend that ASC management continue their efforts to ensure that required sterilizations are completed. This action step is being turned over to management to ensure completion.</li> </ul>
<b>Department of Management and Administration</b>	
<b>Ensure proper County participation</b>	
<ul style="list-style-type: none"> <li>A process for the review and approval of the annual adjustment calculation (true-up) will be implemented for the purpose of ensuing correct and accurate calculations and determinations.</li> </ul>	<ul style="list-style-type: none"> <li>√ DMA management indicated that the subsequent annual adjustment calculation was properly and adequately reviewed and approved.</li> </ul>

**Table Legend:**

- Issue addressed in the original audit

√ Issue addressed and resolved

▲ Issue turned over to management to ensure completion

### **Conclusion**

ASC, NCS, and DMA management and staff have been responsive in addressing issues identified in audit report #0701. Forty-four of the 46 action plan steps established to address those issues have been successfully completed. The remaining two action steps are being turned over to management to ensure their finalization and completion.

We commend ASC, NCS, and DMA for their initiative and responsiveness in completing those action plan steps. We also appreciate their assistance and cooperation during this follow up.

### **Appointed Official's Response**

City Manager:

I am extremely pleased with the results of this follow up audit and I appreciate the work of staff in completing 44 of the 46 action plan steps. As stated in the audit report, the remaining two action plan steps have been turned over to management and are being addressed to ensure their completion. The progress of this follow up audit clearly shows there has been a smooth transition in the Animal Service Center manager position and that the ASC staff are working extremely hard to improve overall operations and customer services. I would also like to thank the Office of the City Auditor's staff for conducting such a comprehensive follow up audit and assisting in the development of the action plan steps.

Copies of this audit follow up or audit report #0701 may be obtained from the City Auditor's website (<http://talgov.com/auditing/index.cfm>) or via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (Office of the City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail ([auditors@talgov.com](mailto:auditors@talgov.com)).

Audit follow up conducted by:  
Reuben Iyamu, Staff Auditor  
T. Bert Fletcher, CPA, Senior Audit Manager  
Sam M. McCall, CPA, CGFM, CIA, CGAP, City Auditor