



GARLAND

INTERNAL AUDIT

Animal Services Audit Follow-up

June 28, 2017

Report 201722

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Overall Conclusion

Internal Audit (IA) conducted a review of previous audit findings and recommendations. Based on our review, 16 of 20 (80%) recommendations were fully implemented, and 4 of 20 (20%) were partially implemented.

An additional two items have been marked as not implemented in the report. These reference the Animal Services software application, and were determined by the department, IT, and the software vendor to not be possible. As these were followed up by management, and were written as considerations, and not recommendations, they have not been included in the final count above.

Authorization

We have conducted a follow-up audit of Animal Services Audit. This follow-up audit was conducted under the authority of Article VII, Section 5 of the Garland City Charter and in accordance with the Annual Audit Plan approved by the Garland City Council.

Objective

This is a follow-up of the “Animal Services Audit Follow-up” report issued on March 30, 2016. Our objective was to determine if previous audit recommendations were implemented.

The original audit objective was:

Determine the efficiency and effectiveness of operations, including (1) the handling of funds, (2) the citation process, and (3) inventory systems.

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of the follow-up was March 1, 2016 to March 22, 2017.

In order to determine if previous recommendations were implemented, IA:

- Performed a surprise inspection of drugs on hand;
- Reviewed completed DEA forms for ordered drugs;
- Performed a walkthrough of drug ordering, reconciliation, and tracking processes;

- Inquired with City Attorneys and Management regarding completion of Probable Cause Affidavit (PCA) training;
- Inquired with City Attorney regarding quality of PCAs completed during scope;
- Reviewed a sample of citations submitted to Court by Animal Services for proper completion of PCAs;
- Performed a gap analysis of citation numbers in Court system to see if voids are being submitted to Court;
- Documented updates to citation book sign in/sign out process;
- Reviewed City Ordinances for updates regarding registration, handling fees, and microchipping;
- Inquired with IT and with Animal Services Management regarding cross-populating information in the Animal Services application;
- Examined a sample of Inspection Reports for detailed notes, completed follow-up, duplicate animal IDs, and evidence of combining duplicate records;
- For a sample of impoundments, determined if handling fees were charged in accordance with City Ordinance;
- Inquired with City Attorneys, Animal Services Staff, and Garland Pawsibilities staff if written agreement has been put in place with the City, if regular animal inventories are being performed, and if facility reviews are being performed;
- Reviewed user access to the Animal Services software application;
- Surveyed Animal Services staff members to determine if passwords are being changed regularly;
- Reviewed the trap tracking and reconciliation process.

For data reliability purposes, IA determined that the systems, applications, databases, processes, and individuals did not change significantly from the previous audit.

Background

"The mission of the Animal Services Division of the Health Department is to provide programs to protect the public from zoonotic diseases and animal bites as well as to investigate nuisances caused by animals. Additionally, stray or lost animals are humanely impounded in the Animal Shelter facility. These services enhance the health, safety, and general sanitation within the city. This is accomplished by apprehending stray animals, investigating animal bite cases, inspecting allegations of animal nuisances (wild and domestic), and providing programs that encourage responsible pet ownership. Animal Services also protects the safety and welfare of animals by intervening when animals face abuse or neglect by their owners."¹

Animal Services handles a tremendous workload, handling approximately 75 calls for service daily, and taking in approximately 10,000 dogs and cats annually.² In March 2017 alone, Animal Services received 1,879 telephone calls, 5 major bite reports, 26 minor bite reports, 46 dog barking complaints, and responded to 782 stray animal calls.³

Garland Animal Shelter (GAS) partners with Garland Pawsibilities (GPaws), a nonprofit group that operates out of the facility on Main Street. They are able to provide a higher profile for animals needing adoption, including off-site events, which help to get more animals adopted. Garland Animal Shelter provides spayed/neutered dogs or cats who are ready for adoption, along with the necessary paperwork, and GPaws cares for them and finds them homes. GPaws charges prospective adopters fees in accordance with City Ordinance or according to any specials that may be running at the shelter at that time. They give the fees to GAS, but are permitted to keep a portion of the fee to compensate for their work in getting the animal adopted.⁴

In March 2017, 88 animals were reclaimed by their owners, 102 were adopted at the animal shelter, 36 were adopted at the pet adoption center operated by GPaws, and 172 were adopted by rescue clubs.³

Animal Service Officers (ASOs) issue warning letters to citizens if they note a violation of a City Ordinance (called Inspection Reports). If the violations in the Inspection Report are not resolved timely, the ASOs are able to issue citations to citizens which are sent to Court for processing. A citation may be issued immediately if an offense is severe. In March 2017, ASOs issued 111 Inspection Reports, and 13 citations.³ If an animal other than a cat is running at large, it will be impounded.

City Ordinance 6621 was approved in June of 2013^{5,6} requiring all animals which have been impounded to be sterilized within 30 days. The owner pays the fee for the sterilization at the time the animal is reclaimed, and is issued a voucher for sterilization of the animal. The owner may then take the voucher to a vet for services to be rendered. This voucher may be given to the vet as payment for the services; the vet may then return the voucher to Garland Animal Shelter for a \$75 fee. Conversely, the owner may pay for the services up front, and bring proof of sterilization with the voucher to Garland Animal Shelter for reimbursement. The reimbursement is either refunded to the owner's credit card, or a check is requested from the Finance Department, depending on the method of original payment.³

City Ordinance was further amended in February 2017⁶ which requires impounded animals to be microchipped. The language in the ordinance was also adjusted to charge handling fees based on every day impounded. Previously, the ordinance required the full handling fee to be charged for even a partial day's impoundment.

Sources:

1. City of Garland 2016-17 Proposed Budget
2. Garland Pawsibilities website: www.garlandpawsibilities.org
3. <https://www.garlandanimalservices.org/gov/ab/animals/statistics.asp>
4. Uriel Villalpando, Animal Services Manager
5. <http://www.garlandanimalservices.org/civicax/filebank/blobdload.aspx?BlobID=9807>
6. Garland City Ordinance, Section 22.06
7. Garland City Ordinance, Section 22.05

Audit Follow-up

This follow-up audit was not intended to be a detailed study of every relevant system, procedure and transaction. Accordingly, the Follow-up section presented in this report may not be all-inclusive of areas where improvement might be needed.

The following results for each finding are as follows:

OPPORTUNITIES FOR IMPROVEMENT: CONTROLLED SUBSTANCES

**CONDITION
(THE WAY IT IS)**

1. GAS has a number of drugs on hand for use on site. Three of the drugs maintained on site are regulated by varying degrees by the United States Drug Enforcement Administration (DEA). The most regulated drug on site is a Schedule II drug which has specific Federal regulations regarding purchase, use, and disposal. However the Form 222 required for tracking purchases and received shipments had two columns that were not being completed appropriately.
2. The process of drug ordering, tracking, and disposal was generally controlled by one individual with very little segregation of duties.
3. Expired inventory was on hand. One expired drug was confirmed as in use. IA could not identify negative effects of using the expired drug beyond its expiration date⁽¹⁾.
4. GAS was accepting and using donated drugs from the community and drug vendors (ex: heartworm medication and pain relievers).

(1) Journal of the American Medical Association (JAMA): JAMA Internal Medicine: Stability of Active Ingredients In Long-Expired Prescription Medications. November 26, 2012, Vol 172, No. 21

RECOMMENDATION

The responsible party should:

1. Complete all sections of the DEA 222 as required.
 2. Establish segregation of duties by having an individual that does not order the drug inventory receive and reconcile drug stock on a regular basis. Develop procedures for ordering, tracking, using, and disposing of drugs, rotating stock, and regular inventory reconciliation.
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3. Communicate with the Dallas branch of the DEA and the Garland Police Department to implement procedures for disposing of expired inventory.
 4. Discontinue acceptance and use of donated inventory.
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**MANAGEMENT
RESPONSE**

Concur

ACTION PLAN

1. The individual responsible for ordering controlled substances has been trained to properly complete the DEA 222 form for all orders.
 2. Management will develop procedures to address all aspects of the ordering, use and disposal of controlled substances. The Animal Services Manager will regularly reconcile drug inventory and ordering.
 3. The Animal Services Manager established disposal procedures for expired drugs with the DEA and GPD. All expired drugs were properly disposed of by GPD on February 24, 2016.
 4. Staff discontinued the acceptance of donated drugs on January 21, 2016.
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**IMPLEMENTATION
DATE**

Procedures for drug ordering, use and disposal will be established by May 1, 2016. All other items have been corrected.

FOLLOW-UP

1. IA obtained documentation confirming that the individual completing the forms was trained to complete the field in question. The individual was also interviewed and confirmed he had been trained. The purpose of the field on the DEA form, which is to document any drugs ordered but lost in transit, is being met.
 2. IA reviewed the reconciliation process and confirmed there was segregation of duties and regular reconciliation.
 3. IA performed a surprise site visit to determine if any expired inventory was on site. Two vials of expired inventory, were located in the safe. Animal Services Management is working to dispose of this inventory.
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4. IA performed a surprise site visit and did not note any donated drug inventory on hand. IA confirmed with the City Veterinarian that this is no longer a practice.

IMPLEMENTATION

1. Fully Implemented
 2. Fully Implemented
 3. Partially Implemented
 4. Fully Implemented
-

OPPORTUNITIES FOR IMPROVEMENT: CITATIONS

**CONDITION
(THE WAY IT IS)**

1. In 43 of 60 cases examined (72%) there was an error in the documentation provided to Court.

# Error	% Error	Description
31	72%	Insufficient or absent Probable Cause Affidavit
16	37%	Errors in information provided to Court, but corrected with action by animal owner (payment of fine, etc)
8	19%	Incorrect officer information entered by Court due to handwriting issues

Note: one citation may contain more than one error

2. Voided citations are left in manual citation books and are not being tracked or reviewed. Notes on why citations are voided is not being consistently recorded.
3. Manual citation books are checked in and out by Animal Service Officers (ASOs) with minimal oversight and no reconciliation. A number of data entry errors were noted on the log for checking the citation books in and out.

RECOMMENDATION

The responsible party should:

1. Ensure ASOs receive training regarding Probable Cause Affidavits. Management should consider consulting with the City Attorney's Office for this training.
2. Develop procedures for voided citations, including recording a reason for the void, and sending of voided citations to Courts for input into the Court system and tracking.
3. Issue citation books to ASOs and collect the citation books when completed. A periodic inventory and reconciliation should additionally be considered.

**MANAGEMENT
RESPONSE**

Concur

ACTION PLAN

1. Probable Cause Affidavit training has been scheduled with the City Attorney's Office for April 19, 2016.
 2. Training on how to document and process voided citations
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will be included with the probable cause affidavit training.

3. The Animal Services Manager will maintain all used and unused citation books in a secure location and will maintain records of when books were assigned and returned.

IMPLEMENTATION DATE	May 1, 2016
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| FOLLOW-UP | <ol style="list-style-type: none">1. IA obtained documentation training was held with the City Attorney's office. A sample of 35 Animal Service Citations sent to Court was reviewed (refer to Exhibit A for sampling methodology). Of these, 9 (26%) were dismissed due to insufficient or absent Probable Cause Affidavits (PCAs). IA additionally sent samples of PCAs from the court system to the City Attorney's office, who confirmed that PCAs have improved, but still lack some of the necessary information when sent to Court.2. IA performed a gap analysis on citations in the Court system, as well as a review of the status of the citations submitted to Court, to determine if Animal Services was submitting voided citations to Court. Of 678 citations written during the scope, 44 citations (6.5%) had been voided. The majority of voided citations, 79.5% (35) were sent to Court. However reasons were not noted in 45.5% (20) of the voided citations.3. IA verified that citation books are now kept locked in the Manager's office and sign-in and sign-out are supervised. |
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|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| IMPLEMENTATION | <ol style="list-style-type: none">1. Partially Implemented2. Partially Implemented3. Fully Implemented |
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OPPORTUNITIES FOR IMPROVEMENT: INSPECTION REPORTS

**CONDITION
(THE WAY IT IS)**

Inspection Reports (IRs) are issued by ASOs when a violation is noted. These serve as "warning letters" to citizens, offering them a chance to comply before a citation is issued. These are noted in the Animal Services system to allow any other ASOs responding to an address to keep up-to-date on the status and prevent duplicates from being issued. These are additionally logged on a spreadsheet by the Department Coordinator.

- Detailed notes regarding the issuance, reason, and follow up of an IR are not documented in the Animal Services system for 18 of 32 cases (56%).
- IRs are stored and retrieved based on street address. However variations in data entry (ex: inclusion of Drive in the street name, or recording both I30 and Interstate 30) made record location time consuming and difficult. This is problematic for ASOs attempting to access the history at a location.
- A person or animal may be recorded in the system under more than one identification (ID) number. Duplicate animal and person IDs were a significant issue in 2 cases sampled (6%). In one case 6 IDs were found for one person, with 19 different animal IDs. At least 3 of these IDs were for a single animal. This caused the IR to be incorrectly marked as completed, and reissued by another ASO the following month.
- There is no reconciliation between the tracking spreadsheet for the IRs and the Animal Services system

RECOMMENDATION

The responsible party should:

- Develop a procedure for completion and tracking of IRs which is clearly communicated with staff.
 - Ensure appropriate notes are being detailed and appropriate follow up completed.
 - Review a sample of IRs regularly.
 - Combine duplicate IDs when discovered.
 - Consider implementing a mandatory microchipping for animals entering the shelter. As all animals that enter the
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shelter are scanned for a microchip, this will prevent creation of duplicate animal IDs.

- Consider working with IT and the system vendor to determine if it is possible to have the Animal Services system cross-populate information into all pertinent data fields. This will improve both effectiveness and efficiency of operations.

**MANAGEMENT
RESPONSE**

Concur

ACTION PLAN

- Management implemented weekly follow up procedures requiring a status report from ASOs on all IRs that have been outstanding for more than 7 days.
- Management will streamline the existing procedures for tracking IRs.
- The Animal Services Manager will develop procedures to monitor the use of detailed notes in the software system. With the recent implementation of new modems, detailed notes entered in the field should not be a problem. Management already has a procedure in place for entering notes into Chameleon in the field.
- IRs will be reviewed on a regular basis to ensure consistency with the procedures that will be developed to track IRs.
- Duplicate IDs will be combined as they are found.
- Staff presented a proposal for mandatory microchipping of all animals impounded by Animal Services to the Community Services Committee on February 15, 2016. This item remains pending before the committee.
- Management will work with IT and the software vendor to determine if the system can cross-populate information in all pertinent data fields.

**IMPLEMENTATION
DATE**

July 1, 2016

FOLLOW-UP

1. IA obtained evidence that the review process of IRs has been updated and they are now being tracked.
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2. IA interviewed management who confirmed that a sample of IRs are reviewed periodically.
 3. Detailed notes were not found in 7 of 25 (28%) cases sampled (refer to Exhibit A for sampling methodology). Two of the 7 cases which lacked detailed notes were not entered in the Animal Services system at all. The remaining 5 were due to officers who failed to note that a citation had been issued as follow up. IA notes that the effect of these is minor, as compliance on the part of the citizen would clear all citations issued, including duplicates. IA additionally recognizes that with the exception of the failure to note a citation has been issued, the detail of the notes overall has greatly improved, with relevant information (ex: the reason for the IR) included.
 4. IA examined a sample of Inspection Reports and found 24 (96%) did not contain duplicated records. In a review of 25 streets, IA found evidence that records had been combined in 18 (72%) of them.
 5. City Ordinance requiring microchipping of impounded animals was approved February 21, 2017.
 6. IA was able to confirm with Animal Services management and IT management that the software vendor was consulted, and it was not possible to have fields cross-populate.

IMPLEMENTATION

1. Fully Implemented
 2. Fully Implemented
 3. Partially Implemented
 4. Fully Implemented
 5. Fully Implemented
 6. Not Implemented
-

OPPORTUNITIES FOR IMPROVEMENT: FEES IN ACCORDANCE WITH CITY ORDINANCE

**CONDITION
(THE WAY IT IS)**

- Handling fees are being charged according to whether the animal had an overnight stay. If an owner reclaims an animal the same day, s/he is not being charged a daily handling fee.
- Impoundment fees were incorrectly charged in 13 of 50 (26%) impoundments tested.

RECOMMENDATION

The responsible party should:

- Ensure handling fees are correctly charged according to the City Ordinance OR request a change in the wording of the City Ordinance to reflect current practices.
- Provide additional staff training to ensure that information is recorded and reviewed in consistent screens to minimize calculation errors.
- Consider working with IT and the system vendor to determine if it is possible to have the Animal Services system cross-populate information into all pertinent data fields. This will improve both effectiveness and efficiency of operations.

**MANAGEMENT
RESPONSE**

Concur

ACTION PLAN

- Management will attempt to modify procedures for daily handling fees so that they are charged on a 24 hour basis rather than calendar days. This will prevent the possibility of multiple “partial day” charges.
- The Animal Services Manager will provide staff training to ensure data is consistently recorded and reviewed to minimize calculation errors during monthly staff meetings.
- Management will work with IT and the software vendor to determine if the system can cross-populate information in all pertinent data fields.

**IMPLEMENTATION
DATE**

July 1, 2016

FOLLOW-UP

1. The language for charging handling fees was changed with approval from City Council February 21, 2017.
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2. IA examined a sample of 27 impoundments before and after the approved change in how handling fees are charged. Refer to Exhibit A for sampling methodology.

	Sample	Errors Identified					
		Total with Any Error	% Error	Handling Fee Error	% Error	Impound Fee Error	% Error
Pre Ord Chg	17	12	71%	12	71%	3	18%
Post Ord Chg	10	3	30%	1	10%	2	20%
Totals	27	15	56%	13	48%	5	19%

Note: one citation may contain more than one error

Animal Services continued to charge the handling fees based on a 24-hour period following the audit. This was a management decision confirmed with the Animal Services Manager. The ordinance was changed 7 months later. Fees are now being charged in accordance with City Ordinance.

3. As noted above, the software is not capable of cross-populating the fields. However management did work with IT and the vendor to explore this possibility.

IMPLEMENTATION

1. Fully Implemented
 2. Fully Implemented
 3. Not Implemented
-

OPPORTUNITIES FOR IMPROVEMENT: GARLAND PAWSIBILITIES AGREEMENT

**CONDITION
(THE WAY IT IS)**

The animals being adopted out by GPaws belong to GAS and appear on GAS inventory. GAS will either take the animals to GPaws or a volunteer will come pick them up from GAS. GPaws collects an adoption fee according to City Ordinance and GAS procedures, and in turn gives the fees to GAS. GPaws is permitted to keep a portion of the fee.

However over time the procedure for determining the portion of the fee retained by GPaws has varied due to verbal agreements between parties.

- There is not currently a written agreement in place with GPaws regarding adoption fees to be paid to the City. When the previous agreement expired, a new agreement could not be put into place because of the lessors requirements at the new location. IA did not note any issues with GAS receiving correct and timely payments from GPaws.
- There are no policies and procedures regarding animals taken to the Main Street location. Inventory of animals at GAS and GPaws is conducted but not on a set schedule. At the time of the surprise inventory, one cat was listed as at the GPaws location but had been adopted 5 months previously.
- City of Garland is responsible for building maintenance and care as we are currently the long-term tenants of the property, but this was not being monitored. No GAS staff are assigned to that location.

RECOMMENDATION

The responsible party should:

- Put a written agreement in place which stipulates what fees will be paid to the City by GPaws, how these fees are to be paid, and when. This will provide accountability that the City is collecting the correct fees. A periodic review is recommended.
 - Create additional policies and procedures in writing, including transfer of animals, responsibilities of GPaws (veterinary care, purchase of supplies, etc.), and building inspection and maintenance to protect all parties in the event of an incident and to provide clear guidance to staff
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	and volunteers.
	<ul style="list-style-type: none"> • Conduct animal inventories periodically, with minimum standards set for how frequently inventory is to occur. All discrepancies should be reconciled timely.
MANAGEMENT RESPONSE	Concur
ACTION PLAN	<ul style="list-style-type: none"> • Staff will work with the City Attorney’s Office to implement a written agreement that stipulates the existing split of adoption fees for GPaws. • Management will work to draft procedures detailing the responsibilities of GPaws and Garland Animal services regarding the Pet Adoption Center. • The Animal Services Manager has implemented a procedure of routine inspections of the Pet Adoption Center that includes an animal inventory and facilities inspection.
IMPLEMENTATION DATE	July 1, 2016
FOLLOW-UP	<ol style="list-style-type: none"> 1. IA made inquiries regarding the status of the written agreement with Animal Services management and the City Attorney’s office. The signed agreement was put into place by the close of the follow-up. IA reviewed the signed agreement for listing of fees and when these are to be paid to GAS by GPaws. 2. IA reviewed the signed agreement for specifications of GPaws and GAS responsibilities as recommended in the previous audit and the City Attorney’s office. 3. IA obtained emailed confirmations from Animal Services management and staff that weekly inventories and facilities inspections are occurring at GPaws, as well as the most recent examples of checklists used by staff to conduct site visits. IA made a site visit and confirmed with GPaws staff that regular inventories and site visits are occurring.
IMPLEMENTATION	1. Fully Implemented

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2. Fully Implemented
 3. Fully Implemented
-

OPPORTUNITIES FOR IMPROVEMENT: ACCESS TO ANIMAL SERVICES SYSTEM

**CONDITION
(THE WAY IT IS)**

- Two prior employees had access to the Animal Services system that had not been correctly terminated. Another user had an inappropriate level of access.
- Users are not required to change passwords in the Animal Services system.

RECOMMENDATION

Management should:

- Follow up with IT to ensure user access is terminated or updated upon request.
- Work with IT to develop a process whereby employee passwords are changed regularly.

**MANAGEMENT
RESPONSE**

Concur

ACTION PLAN

- Management will follow-up with IT after each annual user access evaluation to ensure that the requested changes have been made.
- The Animal Services Manager will work with IT to implement a process where employee passwords will be regularly updated.

**IMPLEMENTATION
DATE**

July 1, 2016

FOLLOW-UP

1. IA ran a copy of a user entitlement report which shows all users of the Animal Services system. IA was able to confirm that no unauthorized users had access to the system, and the level of access for all users is correct.
2. IA surveyed several staff members during surprise site visits to Animal Services and all confirmed that passwords were now being changed regularly. The system prompts them to do this, and locks them out if the password is not updated timely. IA was further able to confirm this by updating the auditor's own access to the system.

IMPLEMENTATION

1. Fully Implemented
 2. Fully Implemented
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OPPORTUNITIES FOR IMPROVEMENT: TRAPS

**CONDITION
(THE WAY IT IS)** For FY15 and the early part of FY16, Animal Services has spent approximately \$3,626 in traps. These are used by ASOs on service calls, provided to other City departments at no charge, rented by citizens for a refundable deposit, and used by GPaws and citizens for a City program to sterilize feral cats.

At the time of the audit:

- Procedures for tracking inventory of traps is being developed.
- Deposits for traps are not reconciled.

RECOMMENDATION Management should implement a system for tracking trap rentals and deposits. Traps and deposits should be reconciled regularly.

**MANAGEMENT
RESPONSE** Concur

ACTION PLAN Management has already begun to develop and implement a system that tracks trap rentals and deposits and a regular reconciliation of traps and deposits.

**IMPLEMENTATION
DATE** May 1, 2016

FOLLOW-UP IA performed separate walkthroughs with Animal Service management and the team lead assigned to reconcile the traps. Documentation was obtained that the traps are being tracked in the Animal Services system and the status of overdue traps is determined at least weekly.

IMPLEMENTATION Fully implemented

Exhibit A – Sampling Methodology

Citations – Probable Cause Affidavits

A list of citations which were submitted to Court for action were stratified by officer and the most recent citation for each officer was chosen. For officers that had more than 10 citations, the median citation was added to the sample. For officers that had more than 100 citations, the top and bottom quartile citations were chosen. Finally, citations which for some reason did not appear on the Crystal report pulled from Court but were received by Court (as identified by another test) were judgmentally added to the sample. A total of 35 citations were sampled. The results can be projected to the entire population.

Inspection Reports (IRs)

Reports are filed in a drawer based on street name. The most recent Inspection Report for each filed letter was sampled. One was excluded as it was outside the scope of the follow-up, resulting in a sample of 25 IRs. The results can be projected to the entire population.

Fees Charged in Accordance with City Ordinance

A random sample was selected based on several techniques including Excel Active Data, and intervals based on starting numbers selected by individuals in the audit office. A few questionable transactions were added judgmentally to the sample by the auditor. Finally, based on preliminary testing results and conversations with Animal Services management, IA judgmentally adjusted the sample to include fewer transactions from before the City Ordinance change in February 2017, and more transactions following the ordinance change were added. A total of 27 records were sampled, 17 from before the new ordinance went into effect, and 10 from after. The results can be projected to the entire population.