

To Honorable County Council Members  
Honorable Steve Ehlmann, County Executive

November 16, 2017

The Public Health – Division of Humane Services examination opened April 24, 2017 has been completed, and the final report is being issued today. The scope of the review covered January 1, 2015 – March 31, 2017. Fieldwork for the review was completed on June 16, 2017, and our report reflects the results of work performed through that date. Responses were requested for by September 22 and received on November 15, 2017.

The objectives of the review were to determine whether internal controls were adequate and effective, operations and records were in compliance with established standards, regulations, policies and procedures, and resources were being used efficiently.

The examination covered adoption procedures, compliant procedures, animal bite procedures, Animal Control Ordinance compliance and enforcement, fee and fine collection procedures, donations, compliance with municipality contracts, and Division programs. We reviewed the internal control environment surrounding those activities, as well as performed an evaluation of the effectiveness and efficiency with which department objectives are being achieved. In addition, reviews for compliance with the County Charter and Ordinances, Missouri Statutes, and internal policies and procedures were performed.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and consisted of examining, on a test basis, sufficient evidence to afford a reasonable basis, for our opinion.

In our opinion, except for the opportunities included in this report, internal controls were adequate and effective and operations and records were in compliance with established standards.

The issuance of this report completes the formal examination process. However, if you wish to discuss any aspects of the audit or report, please contact me.

*Brent Statler*

Brent R. Statler, CPA, CGAP  
County Auditor

**Attachment**

Copy To Hope Woodson, Director of Public Health  
Joann Leykam, Director of Administration  
Katie Willis, Humane Services Division Director



**Public Health – Division of Humane Services  
Examination Report  
Opened April 24, 2017**

Scope January 1, 2015 – March 31, 2017

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## *BACKGROUND AND INTRODUCTION*

### **Authority and Activity:**

The Division of Humane Services shelters and adopts out animals, educates pet owners, provides animal control services, and investigates incidents involving animal cruelty and neglect. To ensure proper treatment of animals and to protect St. Charles County residents, the Division is responsible for enforcing the St. Charles County Animal Control Ordinance (Code Section 205).

Through efforts by a dedicated staff and committed volunteers, the division has placed more than 35,000 animals in loving homes since opening its Pet Adoption Center in 1999. In addition, the Division of Humane Services offers educational resources and veterinary referrals that enable pet owners to become better caregivers, including some low-cost services for qualified residents.

The Division of Humane Services' program mission as stated in the 2017 budget is as follows:

To Protect the health and safety of the residents of St. Charles County by regulating animals whose conduct is generally harmful, and to prevent the mistreatment of animals within the county by enforcing regulations enacted by the county for the care, control and custody of animals. Develop policies and priorities to ensure appropriate responses to the needs of the community.

Continue to educate the public regarding pet care and responsibility. 2017 budget, pg. 78.

**Funding:**

The primary funding for the Division of Humane Services is provided by the general revenue fund. Capital funding is provided by the Capital Projects Fund. The Division also receives donations to pay for low income services and equipment. The historical funding for the Division of Humane Services is presented below.

Public Health – Division of Humane Services General Revenue Fund – Expenditures Fiscal Years 2012-2017								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures^	% Increase	Total Expenditures	% Increase
2012	\$944,599	N/A	\$172,170	N/A	\$9,873	N/A	\$1,126,642	N/A
2013	\$993,241	5.1%	\$169,246	-1.7%	\$9,809	-0.6%	\$1,172,296	4.1%
2014	\$1,025,094	3.2%	\$184,116	8.8%	\$34,996	256.8%	\$1,244,206	6.1%
2015	\$1,093,163	6.6%	\$193,151	4.9%	\$11,257	-67.8%	\$1,297,571	4.3%
2016	\$1,122,706	2.7%	\$196,274	1.6%	\$15,468	37.4%	\$1,334,448	2.8%
2017*	\$1,240,992	10.5%	\$244,377	24.5%	\$151,004	876.2%	\$1,636,373	22.6%

Public Health – Division of Humane Services Humane Donations Fund (225) – Expenditures Fiscal Years 2012-2017								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2012	\$0	N/A	\$5,094	N/A	\$5,000	N/A	\$10,094	N/A
2013	\$0	0.0%	\$13,395	163.0%	\$14,810	196.2%	\$28,205	179.4%
2014	\$0	0.0%	\$18,310	36.7%	\$4,126	-72.1%	\$22,436	-20.5%
2015	\$0	0.0%	\$17,926	-2.1%	\$42,806	937.5%	\$60,733	170.7%
2016	\$0	0.0%	\$20,183	12.6%	\$20,309	-52.6%	\$40,492	-33.3%
2017*	\$0	0.0%	\$30,362	50.4%	\$62,108	205.8%	\$92,470	128.4%

Revenues generated by the Division of Humane Services are deposited in the general revenue and humane donation funds. The historical funding is presented below:

Public Health – Division of Humane Services General Revenue Fund – Revenues Fiscal Years 2012-2017		
Fiscal Year	Licenses and Fees	Humane fees as a Percentage of Expenditures
2012	\$504,292	44.8%
2013	\$484,640	41.3%
2014	\$499,312	40.1%
2015	\$530,243	40.9%
2016	\$629,450	47.2%
2017*	\$647,176	39.5%

Public Health – Division of Humane Services Humane Donation Fund (225) – Revenues Fiscal Years 2012-2017		
Fiscal Year	Donations and Interest	Humane Donations as a Percentage of Expenditures
2012	\$6,119	60.6%
2013	\$28,340	100.5%
2014	\$91,735	408.9%
2015	\$87,565	144.2%
2016	\$43,190	106.7%
2017*	\$36,225	39.2%

\* These are the approved budget amounts from the 2017 budget.

^ These amounts include expenditures from the Capital Projects Fund (301).

**Staffing:**

The number of full-time (FT) equivalent authorized positions for the Division of Humane Services remained constant at 22.2 full-time budgeted employees since 2012. **Note:** There was one FT employee not funded in 2011-14 and one 60% position not funded in 2012-15.

## II. STATUS BOARD

The status board provides a summary of the Division of Humane Services' functions and processes. Each cell located under a function represents an activity that is to be completed to ensure that the process is performed in an effective and efficient manner. The color of the cells represents the assessment regarding completion of the activity. The legend below gives a description of the definition of each color.

- Red indicates management's immediate attention is required.
- Yellow indicates an opportunity for improvement exists.
- Green indicates there is no action necessary at this time.
- Blue indicates a process that was not included in the scope of the review.
- Grey indicates a County issue that should be addressed by management, but is not necessarily a direct responsibility of the audited department/office.

Adoptions	Impound/ Boarding	Animal Control Officers (ACOs)	Veterinary Services	Kennel Registration	Calls for Service	Donations	Bite Cases	Rabies Tags	Intergovern- mental Agreements
Prior to adoption, animal must meet holding and behavioral requirements.	ACO brings animal in from the field to the Pet Adoption Center.	ACOs patrol 6 days a week to enforce the County's animal control ordinances.	Humane employs Vet Techs who check on the animals' well-being on a daily basis.	Borders, breeders, pet shops, pet dealers & groomers must maintain a valid license.	Calls are entered into the Chameleon program which assigns a compliant number.	Donations are received from customers, NFPs, and various fund-raisers.	Follow same process as normal service calls, except a bite report is generated.	Humane provides rabies tags to all veterinary businesses.	Patrol Agreements: ACOs patrol all but 4 municipalities within the County.
Adopter provides personal info and must meet established criteria before adopting an animal.	Animal is scanned for a microchip or ID tags. Attempts to contact owner are made.	1 ACO is always on call to respond to service calls.	Humane contracts w/ a Veterinarian to perform surgeries and evaluate sick animals.	Annual license application must be completed along with paying a \$50 fee.	For calls during business hours, an ACO is dispatched based on assigned patrol area.	Cash and checks can be dropped in donation boxes are the Pet Adoption Center.	Bite report attached to the existing or new animal record in Chameleon system.	Veterinarians order tags for altered animals and unaltered animals.	Patrols done in exchange for possession of collected animals and any applicable fees.

Adoptions	Impound/ Boarding	Animal Control Officers (ACOs)	Veterinary Services	Kennel Registration	Calls for Service	Donations	Bite Cases	Rabies Tags	Intergovern- mental Agreements
Adoption fee paid. Adopter receives the animal's medical, behavioral, etc. info.	Animal record created in Chameleon system.	ACOs pick up strays, dangerous animals, and/or other problem animals with owner consent.	Medical history of animal recorded in the Chameleon system.	Facility must pass an inspection, performed by ACOs.	Appropriate action taken, including collecting the animal, if necessary.	Food and supply donations are dropped off at the Pet Adoption Center.	<b>Animals are quarantined for 10 days to determine if dangerous. (A5, A6)</b>	For orders over \$125, an ACO delivers tags and the veterinarian signs an acceptance form.	<b>Rental Agreement: City of St. Peters rents office/kennel space at the Pet Adoption Center. (A2)</b>
Adopter receives a full refund if animal returned w/n 30 days.	If animal not picked up, and passes holding period and behavioral requirements, the animal put up for adoption.	ACOs issue citations when necessary.	Animals up for adoption receive rabies vaccine, are micro-chipped, and spayed/neutered, if necessary.	Chief ACO monitors registration expiration on excel spreadsheet.	A report is entered into the system, along with the final disposition.	Other donation funds are received from candy sales, recycling programs, etc.	Animals may be quarantined at the owner's house if requested in writing and approved by the Div. Dir.	An invoice is mailed after the tags are received.	St. Peters also has access to the Chameleon system.
Adopter pays a surrender fee if returned after 30 days.	All adoptable animals are micro-chipped, spayed/neutered, if applicable.	Ticket info is entered into Chameleon.	Animals receive other medical treatment (heartworm, distemper, flea/tick, etc.) as needed.	License is printed and signed by County Registrar and Humane Director.	If the after-hours call is a bite case, the ACO on call will be paged to handle case.	Restricted donations and the overall donation balance are tracked in a ledger.	If quarantined at the Pet Adoption Center, owner pays a daily boarding fee.	Veterinarian has 30 days to pay invoice.	Incinerator Agreement: City of St. Charles contracts with Humane for incineration services.



Adoptions	Impound/ Boarding	Animal Control Officers (ACOs)	Veterinary Services	Kennel Registration	Calls for Service	Donations	Bite Cases	Rabies Tags	Intergovern- mental Agreements
Humane can take info to notify citizens when certain breeds are available to adopt.	Owners claiming impounded animals pay all fees and may be issued a citation based on case.	Any tickers issued are sent to the Municipal Court for processing.	When necessary, animals are euthanized by the vet staff.	License is valid for 1 year. (B4)	For calls received after hours regarding a serious issue, the citizen is encouraged to call the Police Dept.	All donations are deposited in and accounted for with a special revenue fund. (B2)	If the animal is deemed dangerous, it may be euthanized.	If invoice is unpaid, a second notice of payment will be sent. Further collections handled by County Counselor.	St. Peters and St. Charles pay fees monthly.
The Division uses a foster program for sick, injured, or too young animals.	All released animals must have a rabies vaccination or purchase a voucher for a vaccination.		The incinerator, licensed by the Dept. of Natural Resources, is used to dispose of deceased animals.		For other issue (i.e. running at large, peace disturbance), an officer will investigate and forward report to Humane the following day.	Expenditures follow county purchasing policy and procedures.			Any animal at large fees owed to St. Peters are paid monthly.
Foster homes are screened before having animals placed. (A3)	Vouchers must be redeemed at a local vet clinic within 72 hours. (A1)								

Adoptions	Impound/ Boarding	Animal Control Officers (ACOs)	Veterinary Services	Kennel Registration	Calls for Service	Donations	Bite Cases	Rabies Tags	Intergovern- mental Agreements
Foster Families return Foster animals to the Pet Adoption Center once they are older, healthy, etc.	Pet Adoption Center is maintained according to State standards, licensed by the MO Dept. of Agriculture.								

### III. EXECUTIVE SUMMARY

Following is a summary of opportunities for improvement which were noted during our review of the Division of Humane Services:

#### **A. Compliance Opportunities**

1. Rabies Vaccination Vouchers: Twenty-six (86.7%) out of thirty vouchers reviewed were not redeemed within seventy-two hours of the voucher being issued.
2. Contractual Agreements: The City of St. Peters has not signed the most recent proposed contract for humane services (space) and is paying less than the stated amount in the outdated contract.
3. Foster Program: Foster Family documentation was not always complete or provided.
4. Pet Food Pantry: Pet Food Pantry program documentation was either incomplete, not received or not documented.
5. Animal Bite Quarantine: Per the Division's operating policy, animals are not quarantined for animal-on-animal bite incidents.
6. Home Quarantine Fees: The Division of Humane Services is not charging the home quarantine fee.
7. Low Cost Spay/Neuter Program: During a review of thirty-nine Low-Cost Spay/Neuter Program cases, twenty-three (63.9%) cases did not have an anesthetic record on file.

#### **B. Control Opportunities**

1. Change/Petty Cash Fund: Currently, the Division of Humane Services does not use a ledger to track the petty cash fund activity.
2. Donations: Not all specific donations were recorded on the manual log.
3. Daily Receipt Reconciliation: During a review of daily receipts, the following was noted: 1) Due to operational and timing circumstances, the Chameleon receipt report does not always agree to the MUNIS deposit; and 2) In-field fee collections are not properly protected.
4. Facility Licensing: The following was noted during a review of facility licensing: 1) Four (27%) of fifteen licensed kennels were provided a backdated license to avoid a visual lapse in time between license renewals; and 2) One of fifteen kennels receiving a license in 2015 did not pay for an issued license that year.

## Compliance – Rabies Vaccination Vouchers

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>County Code Section 205.120 requires pet owners to show of a current rabies vaccination before they can claim an animal impounded at the Pet Adoption Center. If the owner cannot provide proof of a current vaccination, they must purchase a voucher for a vaccination. The voucher must be redeemed within seventy-two hours and is accepted at County veterinary clinics. Failure to redeem the voucher within seventy-two hours will result in the seizure of the animal, additional fees, and prosecution, if necessary.</p>	<p>Twenty-six (86.7%) out of thirty vouchers reviewed were not redeemed within seventy-two hours of the voucher being issued.</p> <p><u>Note:</u> Fifteen of the twenty-six exceptions were redeemed after the initial seventy-two hour requirement.</p>	<p>Compliance with the County Code. Animals released into the public may be at risk to spread the rabies virus.</p>	<p>The Division of Humane Services should ensure that timely follow-up reviews are performed for unredeemed vaccination vouchers, seizing animals and issuing citations when applicable.</p> <p><u>Note:</u> This is a repeat recommendation.</p>	<p>The 72-hours allotted in the ordinance have proven to be an insufficient amount of time to successfully accomplish this item. We are looking to amend this in the existing ordinance.</p>

**Compliance – St. Peters Contractual Agreement**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The County has a contractual agreement with the City of St. Peters for use of space (office space and animal cages) at the County's Pet Adoption Center. Per the contract terms, St. Peters retains any fines for their animals while Humane Services retains any adoption fees which the County collects. This contract contains the items that St. Peters and the County must provide each other to be in compliance.</p> <p><u>Note:</u> The current updated agreement has never been signed by all parties.</p>	<p>The City of St. Peters has not signed the most recent proposed contract for humane services (space) and is paying less than the stated amount in the outdated contract.</p> <p><u>Note 1:</u> The last payment in the amount of \$2,490.00 was made on 1/31/2017 (through August 18, 2017).</p> <p><u>Note 2:</u> Per the outdated agreement, the payment from St. Peters to the County was \$2,690.00 in 2013.</p>	<p>Signed contractual agreement for services. The County may not be receiving all required revenue.</p>	<p>The County should establish a new contractual agreement with the City of St. Peters regarding the Division of Humane Services and the Pet Adoption Center.</p>	<p>A contract has been received and executed with St. Peters. The contract was delayed due to a legal issue between the City of St Peters and the County. This has been resolved and the contract is filed with our Register's office.</p>

**Compliance – Foster Program**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Division of Humane Services identifies certain animals to be eligible for the foster program based on their age, behavior, and/or health. Families interested in the foster program must complete an application. An interview will then be conducted to confirm that they fit to care for these animals. Per the Foster Guidelines, a family accepted into the program will receive a copy of the intake form and the County retains the original.</p>	<p>The following was noted in a review of foster program files:</p> <ol style="list-style-type: none"> <li>1) One (14.3%) of seven foster families reviewed did not have a program application on file; and</li> <li>2) All files (100.0%) reviewed had incomplete forms to verify initial eligibility to participate in the foster program.</li> </ol>	<p>Compliance with foster program guidelines. Opportunity for improved documentation.</p>	<p>The Division of Humane Services should ensure foster program guidelines are followed, including ensuring that all required forms are properly completed and on file.</p>	<p>A new Foster Program packet has been created and all forms have been updated to ensure that items are not misplaced or overlooked.</p>

**Compliance – Pet Food Pantry**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Division of Humane Services runs a pet food pantry to provide free pet food to owners needing financial assistance. The program runs one Saturday a month at the Pet Adoption Center, available to County residents who register in advance by completing a Food Assistance Voucher. Pets must be vaccinated and spayed/neutered (or make an appointment to do so at the time of registration) in order for the owner to receive food. The amount of food given to the participant is recorded on the voucher form.</p>	<p>The following was noted in a review of ten Pet Food Pantry Program participants:</p> <ol style="list-style-type: none"> <li>1) Five (50.0%) voucher forms were not signed to denote approval to participate;</li> <li>2) One (10.0%) participant did not complete the residency portion of the voucher;</li> <li>3) Three (30.0%) participants had animals that were not vaccinated; and</li> <li>4) Four (40.0%) participants had animals that were not spayed/neutered.</li> </ol> <p><u>Note:</u> Some of the forms had notes about future appointments; however, based on reviewing current records, no changes were made.</p>	<p>Compliance with program guidelines. Opportunity for improved documentation.</p>	<p>The Division of Humane Services should ensure that participants in the Pet Food Pantry Program meet all eligibility requirements and that the program activity is properly documented.</p> <p><u>Note:</u> Participants making future appointments should not be allowed to continue in the program past the initial use until the requirements have been met.</p>	<p>The Division has updated the Food Pantry policy and will await approval.</p>

## Compliance – Animal Bite Quarantine

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>Code Section 205.140.A requires that when an animal bite occurs, the animal must be quarantined for ten days (two hundred forty hours) by the Division of Humane Services. The quarantine will take place at the Pet Adoption Center, unless the Humane Services Division Director approves the animal owner's request for home quarantine. To be eligible for home quarantine, the animal must have a current rabies vaccination as outlined in Code Section 205.140.B. In addition, the owner of any cat, dog, kitten, or puppy which bites any person or animal, regardless of the circumstances or irrespective of whether such cat, dog, kitten, or puppy is vaccinated, shall place such cat or dog, kitten, or puppy in the custody of the Director for confinement in a manner satisfactory to the Director and in a manner that will prevent contact with people and other animals not already exposed for a period of not less than two hundred forty (240) hours following the date of the bite.</p>	<p>Per the Division's operating policy, animals are not quarantined for animal-on-animal bite incidents.</p>	<p>Compliance with County Code requirements.</p>	<p>The Division of Humane Services should ensure that animals involved in bite cases are properly quarantined as required by County Code Section 205.140.A.</p>	<p>The existing ordinance does not specifically address quarantine for animal-on-animal bit incidents. We are currently working to update and amend the ordinance to address this gap.</p>



**Compliance – Home Quarantine Fees**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>County Code Section 205.240.A states that the Division of Humane Services shall charge a \$40.00 fee for home quarantine monitoring. This fee is applied when the owner of an animal suspected in a bite case chooses to keep the animal at their residence during the mandatory quarantine period.</p>	<p>The Division of Humane Services is not charging the home quarantine fee.</p> <p><u>Note:</u> The Public Health Director has waived all such fees.</p>	<p>Compliance with the County Code.</p>	<p>The Division of Humane Services should request that the Code be altered to eliminate the specific requirement to collect the fee.</p>	<p>We are amending the ordinance to read, “fee may be waived in certain circumstances by the Division Director”.</p>

**Compliance – Low Cost Spay/Neuter Program**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Division of Humane Services operates a Low-Cost Spay/Neuter Clinic for County pet owners that demonstrate a need for low-cost services. Pet owners complete an application sheet listing their information and the reason for needing low-cost services and also sign a surgical consent form. The procedures and treatment are performed at the Pet Adoption Center and recorded on forms. Fees for service are charged and collected prior to the operation. The transactions are entered into Chameleon and a receipt is given to the customer.</p>	<p>During a review of thirty-nine Low-Cost Spay/Neuter Program cases, twenty-three (63.9%) cases did not have an anesthetic record on file.</p>	<p>Compliance with program policies. Opportunity for improved documentation.</p>	<p>The Division of Humane Services should ensure that case information for the Low-Cost Spay/Neuter program is properly documented.</p>	<p>We have now changed the policy to state that we will do anesthetic records on every animal, except for male cats. We will also make sure we are verifying incomes.</p>

**Control – Change/Petty Cash**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Division of Humane Services maintains a combined change and petty cash fund to provide change for the cashiers and to pay for minor expenses. The fund balance is set at \$500. There are a total of seven cashier bags. Each bag includes \$50 (\$350 of the \$500). The remaining \$150 is the official petty cash fund. Petty cash transactions are processed and tracked by the Administrative Assistant. Receipts are maintained in the petty cash bag until it's replenished.</p>	<p>Currently, the Division of Humane Services does not use a ledger to track the petty cash fund activity.</p>	<p>Opportunity for improved record-keeping.</p>	<p>The Division of Humane Services should track petty cash activity on a ledger that can reconcile the fund balance to cash and receipts on hand. The Division Director should review the ledger for transactions since the Administrative Assistant has approval authority under the current process.</p>	<p>A ledger has been created to track petty cash activity.</p>

**Control - Donations**

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Pet Adoption Center receives donations from the public and charitable organizations. General donations are recorded in the Division's financial system (Chameleon) and deposited with other receipts. Specific donations are recorded in a spreadsheet and manual ledger by "use" and deposited with other receipts. A letter acknowledging the donation is mailed to the donor and maintained in a file folder.</p>	<p>Not all specific donations were recorded on the manual log.</p> <p><u>Note 1:</u> PetSmart Charity payments from 2015 to current were not recorded in the log.</p> <p><u>Note 2:</u> When tracing restricted donations from Chameleon, four (12.9%) out of thirty-one items reviewed were not recorded in the restricted log book</p>	<p>Improved accounting for donations.</p>	<p>The Division of Humane Services should ensure that donations are properly logged and duly marked as restricted if such a designation was made, indicating the intended use designation on the donation receipt letter. Also, the restricted donation ledger should reconcile to restricted fund balance in the Humane Services Donations Fund.</p> <p><u>Note:</u> The Finance Department will have to activate any new line item and restricted fund balance accounts.</p>	<p>We will continue to reconcile and check the donations quarterly. We are now receiving statements from PetSmart documenting the payments received.</p>

### Control – Daily Receipt Reconciliations

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>Each morning the Division of Humane Services reconciles money collected during the previous day of business to a receipt report from the Chameleon System. The money and completed deposit slip are sent to the Finance Department for deposit.</p> <p>Animal Control Officers (ACO) are authorized to collect fees in the field, such as when an ACO microchips a pet in the field. A carbon-copy receipt is issued for the fees collected. Upon returning to the Pet Adoption Center, the receipts and money collected are turned over to a clerk and the transactions are entered into the Chameleon system.</p>	<p>During a review of daily receipts, the following was noted:</p> <ol style="list-style-type: none"> <li>1) Due to operational and timing circumstances, the Chameleon receipt report does not always agree to the MUNIS deposit; and</li> </ol> <p><u>Note 1:</u> Chameleon records animal returns within thirty days as a return of funds; however, that is done through a check request which does not affect the daily cash amount.</p> <p><u>Note 2:</u> PetSmart adoptions are recorded in Chameleon on the day they were adopted; however, the money is not deposited until the next deposit which can understate activity for the current week's deposit.</p> <ol style="list-style-type: none"> <li>2) When collecting fees in the field, ACOs keep the money in their pocket until returning to the Pet Adoption Center. Receipts are not reconciled to the issued receipt slips.</li> </ol>	<p>Improved reconciliation documentation. Possible loss of County Revenue.</p>	<p>The Division of Humane Services should:</p> <ol style="list-style-type: none"> <li>1) Submit a weekly report of business activity (including the list of animals returned and adopted through PetSmart) with the deposit to the Finance Department for proper reconciliation; and</li> <li>2) Provide ACOs with lockable bank bags to hold fees collected while out in the field. Collections should be reconciled to the issued receipt slip for proper reconciliation.</li> </ol>	<p>We have reached out to PetSmart to reinstate documentation of animals through their organization. Bank bags are being purchased for Animal Control Officers.</p>

## Control – Facility Licensing

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Division of Humane Services registers and provides licenses to kennel facilities within the County according to County Code Sections 205.160 through 205.210. Licenses are valid for one year and require annual renewals. Animal Control Officers perform the inspections. County Code Section 205.170.B requires a certificate of inspection to be provided prior to the issuance of a kennel license for registration.</p>	<p>The followed was noted during a review of facility licensing:</p> <ol style="list-style-type: none"> <li>1) Four (27%) of fifteen licensed kennels were provided a backdated license to avoid a visual lapse in time between license renewals; and</li> <li>2) One of fifteen kennels receiving a license in 2015 did not pay for an issued license that year.</li> </ol> <p><u>Note 1:</u> The kennel file was missing documentation including the application, kennel license, and kennel license receipt for 2015 and the kennel application and completed inspection checklist for 2016.</p> <p><u>Note 2:</u> There was no record of a deposit of 2015 kennel fees for this kennel.</p>	<p>Compliance with the County Code.</p>	<p>The Division of Humane Services should ensure that licenses are issued on the date received and upon payment.</p> <p>The Division of Humane Services may also consider issuing all facility licenses on a calendar basis. It appears the Chameleon system has this capability which will automate the manual process of tracking license issuance dates and payments.</p>	<p>We are currently working with our Associate County Counselor to address the Facility Licensing section of our ordinance to ensure better compliance and penalties for non-compliance.</p>