



Audit Report BOCC Animal Services

Inspector General Department



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LINDA DOGGETT : CLERK OF COURT

Tim Parks, Chief Internal Audit Officer/Inspector General



BOCC Animal Services



To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

From: Tim Parks, Chief Internal Audit Officer/Inspector General

Date: January 3, 2020

Re: BOCC Animal Services

Dear Ms. Doggett,

The Inspector General Department has completed an audit of BOCC Animal Services. Chris Stanisci, CPA, Internal Auditor conducted this review.

This audit activity conforms to the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing (Red Book)* and the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General (Green Book)*.

The audit client's response is attached to this report. We wish to express our appreciation for the cooperation and assistance provided us by management and staff during this review.

This report will be posted to the Clerk of Courts website, www.leeclerk.org, under Inspector General, Audit Reports. A link to this report has been sent to the Lee County Board of County Commissioners and appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Tim Parks".

Tim Parks, CIA, CIG, CIGI
Chief Internal Audit Officer/Inspector General
Inspector General Department

TJP/GK



BOCC Animal Services



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BOCC Animal Services



Executive Summary

The BOCC Animal Services Audit (AKA Domestic Animal Services) was included in the 2019 Lee County Board of County Commissioners (BOCC) Annual Audit Plan. A risk assessment project was completed for all BOCC business units prior to creating the audit plan.

An entrance conference was held with management to discuss the audit's objective and scope, and to solicit current information regarding risks.

Our conclusion is that management controls over Veterinary Services and Pet Licensing Center are adequate. The Department has met its overall objective of ensuring compliance with Florida Statutes, Animal Services Mission, Department policies and procedures; and Lee County policies and procedures or orders affecting Animal Services. We offer recommendations to add value in the following areas:

We recommend Animal Services Department:

- Maintain all written grant agreements
- Spend down all funds timely according to Animal Trust Fund guidelines

Background

Lee County Domestic Animal Services has six divisions:

- Lost and Found Pet Center
- Pet Adoption Center
- Kennel Operations
- Veterinary Services
- Pet Licensing Center
- Field Operations

The audit focused on two divisions; Veterinary Services and Pet Licensing Center. At management's request a review of the Animal Care Trust Fund was added. The Veterinary Services Center provides medical care for all pets that enter the shelter, operates a low cost spay/neuter program for feral cats, and provides sterilization services for pets, whose owners receive public assistance. The Pet Licensing Center processes rabies certificates and the sale of pet licenses.

The Lee County Animal Care Trust Fund was established by Administrative Code (AC-2-21) in 2002, to provide specialized care and services to stray domestic animals of Lee County that may be outside of the Department's budget constraints. The Trust Fund is funded through



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various sources, the primary being grants and donations. The money is for the care and direct benefit of the animals in the care of Animal Services.

Objective, Scope, and Methodology

The objective of the BOCC Animal Services audit was:

- Ensure compliance with applicable governance:
 - Florida Statutes
 - Animal Services Mission
 - Department policies and procedures
 - Lee County policies and procedures
 - Orders affecting animal services
- Review of Animal Care Trust Fund for compliance with County Ordinance.

The audit scope focused on Animal Services Department activities including:

- Ensure that the Department was in compliance with Florida Statutes, Lee County Ordinance, other applicable rules and regulations.
- Determine that the Department was in compliance with Best Practices.
- Ensure that the Department developed sufficient internal controls for access to and protection of applicable confidential animal medical records.

The audit methodology was comprised of four steps:

- Preliminary Risk Assessment: A meeting was held with management to discuss the audit objective and scope and to solicit information regarding risks.
- Planning: Audit procedures were developed based upon research, audit objective, scope, and the preliminary meeting.
- Field Work: Managers and employees were interviewed for insights on the operations. Evaluations and tests were conducted on operations and procedures to address and complete the audit fieldwork.
- Wrap-up: An Exit Conference was held with management to discuss the audit results.

Observations and Recommendations

Animal Care Trust Fund

We noted that the Animal Services Department did not uniformly maintain documentation of all grant agreements. Upon request, Animal Services was able to obtain a copy of the agreement from the grantor.



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Upon review of the grant agreement, it was noted that approximately \$55,000 of funds went unspent since 2015. Additionally, per Lee County Ordinance 14-22, which provides for the Department to maintain an Animal Care Trust Fund, the fund is required to be assessed annually. As a result of the lapse in assessment, the Department had carryover funds that potentially may have provided for the immediate and necessary care of the animals in their care.

Recommendation

We recommend the Animal Services Department maintain all written grant agreements and spend down all Animal Trust Fund funds per County Ordinance.

From: Scribner, Brandon <BScribner@leegov.com>
Sent: Thursday, December 19, 2019 3:52 PM
To: Lihong Xia <LXia@LeeClerk.Org>; Mack Young <myoung@leegov.com>
Subject: RE: BOCC Animal Services- Confidential Final Draft Audit Report

Hello Lihong,

Please find attached the response from Lee County Domestic Animal Services. Should you need anything further please don't hesitate to ask.

Lee County Domestic Animal Services (LCDAS) is utilizing the Animal Care Trust Fund to for kennel upgrades that will provide better enrichment and stimulation while the dogs are in the adoption play yards behind the shelter. We will be do this through the use a landscape architect that will provide a conceptual design for the installation of stimulating natural features and the installation of synthetic turf in the large adoption play yard. Additionally we are working with SiriusXM to play consistent calming music while they are in their cages. We are also working with a vendor to provide durable, lasting, and (most importantly) cleanable cat trees as a method to reduce stress and provide enrichment making the cats more adoptable while maintaining health. There are other smaller projects that we are working on, but we still in the planning phase of these projects.

Additionally, if awarded grants in the future, LCDAS will maintain all written grant agreements .

Brandon Scribner
Lee County Domestic Animal Services
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