



Audit Report

BOCC Animal Service Animal Care Trust Fund Attestation 2020

Inspector General Department



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LINDA DOGETT : CLERK OF COURT

Tim Parks, Chief Internal Audit Officer/Inspector General



BOCC Animal Service Animal Care
Trust Fund Attestation 2020



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

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

Date: May 14, 2021

Re: BOCC Animal Service Animal Care Trust Fund Attestation 2020

Dear Ms. Doggett,

The Inspector General Department has completed an audit of BOCC Animal Service Animal Care Trust Fund Attestation 2020. Sandra Bottone, CPA, CIGA, 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)*.

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 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, CGI
Chief Internal Audit Officer/Inspector General
Inspector General Department

TJP/GK



BOCC Animal Service Animal Care Trust Fund Attestation 2020



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BOCC Animal Service Animal Care Trust Fund Attestation 2020



Executive Summary

The BOCC Animal Service Animal Care Trust Fund Attestation 2020 was included in the Lee County Board of County Commissioners (BOCC) 2020 Annual Audit Plan.

The IG Department conducted a review of compliance with the Animal Care Trust Fund Code. The Code established the terms and conditions under which funds may be expended from the Trust and how any remainder funds are to be allocated for future use.

Based on our review and evaluation it is our opinion that the Animal Care Trust Fund is being properly expended for the direct benefit of animals in the care of Lee County Domestic Animal Services, and that the Trust is self-perpetuating. Assurance was provided that the Animal Care Trust Fund had sufficient safeguards/internal controls in place to properly protect the Trust from unauthorized use.

Background

The Board of County Commissioners established the Animal Care Trust Fund, Code AC-2-21, in 2002. Within the Code it is established that The Clerk of Courts, as the Clerk to the Board of County Commissioners, shall perform annual audits of the Trust and make recommendations as to their management.

The Code was established to ensure that the funds were expended for the direct benefit of the animals under the care of Lee County Domestic Animal Services. The funds deposited to the Trust, and not expended during the current fiscal year, will be carried forward to the next fiscal year.

"Expenditures may be made from the Animal Care Trust Fund that will supplement or enhance the programs of Lee County Domestic Animal Services where such programs directly benefit the animals of Lee County through education, direct services, emergency preparedness, or other enhancements to provide veterinary care and boarding at Lee County Domestic Animal Services so long as trust funds for that purpose are available in the Trust."

"The Lee County Domestic Animal Services Animal Care Trust Fund shall be self-perpetuating from year to year unless formally terminated by the Board of County Commissioners."



BOCC Animal Service Animal Care Trust Fund Attestation 2020



Objective, Scope, and Methodology

The objective of the attestation was to verify:

- That the expenditures from the Animal Services Trust Fund were for the direct benefit of the animals in the care of Lee County Domestic Animal Services
- That the Trust was self-perpetuating

The scope of the attestation included:

- A review and evaluation of the expenditures from the Trust
- A review of the safeguards that were in place to ensure that the expenditures were for the direct benefit of the animals
- Verification that funds not expended during the current fiscal year were carried forward to the next succeeding fiscal year

The methodology consisted of the following steps:

- Preliminary Risk Assessment: Meeting was held with management to discuss the audit objective and scope
- Planning: Audit procedures were developed based upon research, the audit objective and scope, and the preliminary meetings
- Field Work: Lee County Domestic Animal Services Manager was interviewed for insight on operations. Reviewed Policy & Procedures. Reviewed and evaluated the expenditures from the Trust account, and sampled expenditures to ensure they were properly approved and expended for the direct benefit of the animals
- Wrap-up: An Exit conference was held with management to discuss the audit results