

**ADDITIONAL MATERIAL
REGULAR MEETING**

SEPTEMBER 8, 2022

**SUBMITTED AT THE REQUEST OF
OFFICE OF THE COUNTY AUDITOR**



Follow-up Review of Audit of the Animal Care Division

Office of the County Auditor

Follow-up Review Report

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Report No. 22-13
September 1, 2022



OFFICE OF THE COUNTY AUDITOR

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September 1, 2022

Honorable Mayor and Board of County Commissioners

We have conducted a follow-up review of our Audit of the Animal Care Division (Report No. 21-05). The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the 150 recommendations in the report, we determined that 84 recommendations were implemented, 38 were partially implemented, 26 were not implemented, and two were no longer applicable. The status of each of our recommendations is presented in this follow-up report. In addition, we have reviewed various allegations received during the course of this follow-up and have evaluated them along with new Opportunities for Improvement, which are included in this report.

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

We appreciate the cooperation and assistance provided by the Animal Care Division throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations From Audit of the Animal Care Division

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	Increase ACD staff by 29.5 to 36 FTE depending on management's decisions about: ❖ The use of volunteers for enrichment, which may reduce proposed staffing by 4 FTE ❖ Hiring or outsourcing behaviorists, which may reduce proposed staffing by 2.5 FTE		✓		
2.	Evaluate administrative and clerical position staffing for adequacy.	✓			
3.	Define its capacity for care and update standard operating procedures with protocols to maintain the shelter's population within this capacity while pursuing the County's no-kill goal.	✓			
4.	Monitor the average length of stay for dogs, cats, puppies, and kittens to determine what animals move most quickly out of the shelter and to identify bottlenecks in the animal flow through the shelter. All efforts need to be made to minimize the length of stay for animals with an emphasis on a live release outcome.		✓		
5.	Work to create additional community partnerships to decrease average length of stay.	✓			
6.	Implement all recommendations in the consultant reports to address issues with the HVAC System.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
7.	Review current shelter design and develop a plan for enhancements that would support the County's "No-Kill" goal.		✓		
8.	Redesign play and enrichment areas to ensure suitability for this purpose. Management should ensure the areas:		✓		
	A. Can be adequately sanitized by considering a mixture of natural grass and synthetic turf.		✓		
	B. Have sufficient shade and protection from inclement weather to facilitate daily operations.		✓		
	C. Are adequately graded or leveled to reduce the risk of falls and injury to employees, volunteers, and members of the public.		✓		
9.	Work with appropriate County agencies to develop and implement a plan to improve the drainage of exterior areas to make them useable for critical enrichment activities.		✓		
10.	Proactively and periodically have water retention ponds treated for mosquitos with increasing frequency during the summer months.	✓			
11.	Design and implement lighting schedules that support the natural (circadian) rhythms of wakefulness and sleep for sheltered animals as indicated by ASV Guidelines.	✓			
12.	Immediately adjust kennel operations work schedules to, at minimum, 6 a.m. to 7 p.m. to:				
	A. Reduce the number of hours animals are left unattended.	✓			
	B. Facilitate the early removal of animal waste to reduce unpleasant odors upon opening.				

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
	C. Complete major cleaning processes prior to opening to reduce hazards and provide a pleasant environment to volunteers and the public. D. Allow for early feeding to reduce the amount of animal waste produced during the hours the shelter is open to the public.				
13.	Implement a 10-hour workday, four days a week for kennel operations staff to accomplish the workday recommendation in Recommendation 12 above.	✓			
14.	Open the Shelter to the public seven days a week in alignment with Miami-Dade and Palm Beach Shelters.			✓	
15.	Evaluate and implement procedures to lock kennels and cages while the shelter is open to the public.	✓			
16.	Assign staff to each kennel area to: i. Monitor visitor and volunteer activities; ii. Ensure the public's and animals' safety while the shelter is open to the public; iii. Perform spot cleaning of animal cages; and iv. Provide volunteer and customer service assistance.	✓			
17.	Restrict the removal of animals from the kennels to employees only.	✓			
18.	Immediately repair and/or enhance the SMT system so that it works as intended.				✓
19.	Document disease transmission control procedures for kennel operations and ensure periodic training is conducted for all shelter staff and volunteers to ensure: Adequate hand sanitization. Appropriate use of protective garments.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
	Adequate sanitization of equipment.				
20.	Enhance behavioral health practices and protocols to align with national standards.	✓			
21.	Ensure all dogs receive a behavior evaluation as required by policy and ensure behavior evaluations are performed periodically for animals in the shelter over 30 days.	✓			
22.	Ensure behavior classifications for animals are: i. Adequately supported by behavior notes within the animal record. ii. Recorded within the animal record to reflect the behavioral classification on the animal kennel card. iii. Entered into the behavior field rather than the overall memo field.	✓			
23.	Ensure appropriate procedures are in place and are consistently followed to disclose known behavioral or medical conditions to the public prior to releasing the animal into their custody.	✓			
24.	Develop and implement a formal enrichment program to maintain the health and well-being of animals that includes the types of animals eligible to participate, the frequency of the activity, and documentation required to track the performance of the activity.		✓		
25.	Ensure the volunteer program provides enough volunteers to meet the shelter's needs.			✓	
26.	Evaluate and implement improvements to the volunteer program by addressing the concerns noted by volunteers.	✓			
27.	Perform volunteer surveys at various stages of the program as required by the approved Volunteer Standard Operating Procedure.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
28.	Outsource the management of pet registration tags using Forever Tags or implement methods to improve compliance with County ordinances that govern the annual renewal of pet registration tags.			✓	
29.	Implement formal training standards for employees and volunteers that is periodically refreshed on the following topics: ❖ Disease recognition; ❖ Shelter sanitation; ❖ Animal behavior; ❖ Safe and humane animal handling; ❖ Proper use of equipment; ❖ Pet first aid; ❖ Disaster planning and response.		✓		
30.	Implement recordkeeping supervisory and monitoring controls, such as supervisory reviews and approvals and periodic checks of electronic and paper records for accuracy and completeness.		✓		
31.	Design and implement standard inventory control systems and practices throughout the shelter.		✓		
32.	Reinforce training on State statute requirements restricting the administration of rabies vaccinations to licensed Veterinarians.	✓			
33.	Increase the number of parking spaces at the shelter. In the interim, management should consider using the boat ramp parking lot currently under construction adjacent to the shelter for overflow public parking.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
34.	Phase-out the use of smaller cages for cat housing that do not provide a minimum separation of two feet between food, litter, and rest areas as recommended by ASV Guidelines.		✓		
35.	Ensure that bed and bedding restrictions for animals are adequately documented and approved within the Chameleon system.	✓			
36.	Develop and implement formal animal handling training during the onboarding of employees and volunteers. Refresher training should be conducted at least annually or when animal handling standards or procedures are updated.	✓			
37.	Ensure adequate equipment is consistently provided to employees and volunteers to safely handle animals.	✓			
38.	Implement an inventory management system to efficiently and effectively track donated and purchased food items.		✓		
39.	Establish rodent and pest control policies and procedures.		✓		
40.	Establish food handling, preparation and distribution policies and procedures.	✓			
41.	Ensure that cleaning supplies are adequately labelled and that a consistent process is established to ensure that volunteers are adequately trained on the appropriate use of chemicals and cleaning procedures.				✓
42.	N/A				
43.	Discontinue the acceptance of owner-surrendered animals from outside Broward County or adjust fees for this service to be more commensurate with costs.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
44.	Perform daily inventory counts as required by ACD's policies and procedures and ensure appropriate procedures are in place to follow up on variances and update Chameleon timely.			✓	
45.	Enhance current intake policies and procedures to align with industry guidelines where applicable.		✓		
46.	Ensure ACD's intake procedures are consistently followed and that animal records are complete and contain all required documentation.	✓			
47.	Implement procedures to ensure that each owner requested euthanasia record is reviewed for accuracy, adequate supporting documentation, and authorization.		✓		
48.	Ensure that euthanasia approval forms are retained to demonstrate that euthanasia approval procedures are followed.	✓			
49.	Ensure that euthanasia approval forms are uploaded and attached within Chameleon and tied to each animal's record.	✓			
50.	Document policies and procedures for the completion and approval of shelter euthanasia forms.	✓			
51.	Enhance adoptions policies and procedures to include: i. the post-adoption follow-up and support procedures to minimize the return of animals to the shelter. ii. checks performed to reduce the likelihood that animals are adopted by individuals with a history of animal abuse and violation of animal control laws.	✓			
52.	Enhance adoptions forms and questionnaires to include inquiries on known pet allergies and the vaccination status of each household pet.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
53.	Ensure adoption application documentation is complete and adequately maintained.	✓			
54.	N/A				
55.	Ensure animals are posted on the PetHarbor Website with a photograph.	✓			
56.	Review established photograph standards and ensure that they are followed to post acceptable animal photos on its website.	✓			
57.	Enhance kennel/cage cards to include animals' best attributes including temperament and relevant medical information.		✓		
58.	Ensure that foster program policies and procedures are formally approved by the Agency Director.	✓			
59.	Enhance foster program policies and procedures, considering inclusion of the following elements: ❖ Describe requirements for qualifying as a Foster. ❖ Address the issue of liability for incidents while animals are in the care of Foster. ❖ Require home visits. ❖ Offer foster family orientations and training upon approval of application. ❖ Explicitly encourage fosters to find forever homes for the animals they foster. ❖ Review the "Do Not Adopt" list as the agency performs checks of potential fosters for a history of animal cruelty and animal code violations. ❖ Procedures for monitoring compliance with clinic visits.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
60.	A. Foster application documentation is complete and adequately maintained.		✓		
	B. Foster application documentation is periodically reviewed to ensure continued compliance.		✓		
61.	Establish and maintain a formal list of animals requiring foster and track activities to improve accountability and transparency, utilizing the functionality within Chameleon.	✓			
62.	Ensure that rescue program policies and procedures are formally approved by the Agency Director.	✓			
63.	Ensure that the daily assessments of at-risk animals are performed as required by ACD's policies.	✓			
64.	A. Appropriate controls are in place to validate that each rescue partner application is complete and meets minimum eligibility requirements prior to approval.	✓			
	B. Rescue partner eligibility status is reviewed at least annually to ensure continued compliance with minimum eligibility requirements.		✓		
65.	Develop and implement formal procedures governing volunteer timekeeping practices.	✓			
66.	Ensure evidence to support manual entries and changes to volunteer hours are adequately maintained. In addition, manual entries and changes should be periodically reviewed for accuracy and appropriateness.			✓	
67.	Ensure that appropriate procedures are implemented and enforced to ensure all volunteer hours and activities are entered into the Volgistics system.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
68.	Ensure all required volunteer application documentation is complete, executed and retained.	✓			
69.	Document policies and procedures related to pet registration, tag issuance, tag renewals, enforcement processes, and the vet partner program.		✓		
70.	A. Adequately reconcile vet partner registration tags timely.			✓	
	B. Follow up on outstanding remittances and charge interest at 1.25% monthly, fifteen percent (15%) added to the balance due to the County and compounded monthly on the unpaid balances.			✓	
71.	A. Comply with County policy requiring notices to be sent to veterinarian partners with past due balances at 30, 60, and 90 days after the initial invoices and refer delinquent receivables outstanding 120 days or more to the County Attorney's Office.			✓	
	B. Periodically review veterinarian partner compliance with agreements and take action to evaluate whether the County should continue doing business with the Veterinarian partner.			✓	
72.	Ensure appropriate procedures are implemented to adequately manage and secure the inventory of pet registration tags.		✓		
73.	Provide on-call veterinarian services or contract with a veterinary hospital to provide emergency after-hours care.	✓			
74.	Evaluate and implement methods and resources needed to reduce feline deaths to within industry standards.			✓	
75.	Implement an inventory management system to efficiently and effectively track drugs and medical supplies.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
76.	Ensure purchasing and inventory management duties are adequately segregated.			✓	
77.	Ensure a minimum of one physical inventory count of drugs and medical supplies is performed annually.			✓	
78.	Perform monthly medical evaluations for animals in the shelter over 30 days.	✓			
79.	Ensure appropriate procedures are in place to validate the completeness of animal records.		✓		
80.	Establish a process to ensure that the dosage amount of controlled substances entered into the Chameleon system is accurate and reasonable.	✓			
81.	A. Ensure rabies clinics are adequately staffed to monitor and control	✓			
	B. Implement procedures to manage crowd size, such as appointment times and windows for faster service and delayed entry when space becomes limited.	✓			
82.	Document and approve disease outbreak response procedures.	✓			
83.	Implement procedures to independently weigh biohazardous waste to detect billing errors and inaccuracies.	✓			
84.	Identify and contract with a secondary biomedical waste transporter using the county's procurement process.	✓			
85.	Ensure established biomedical waste disposal procedures are periodically reinforced and followed.	✓			
86.	Ensure clinic medical facilities and holding areas are frequently and adequately sanitized according to ACD's procedures.		✓		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
87.	Ensure actual response times comply with expected response times. Exceptions should be documented and reviewed for reasonableness.	✓			
88.	Separate dispatch and call response functions.			✓	
89.	Design and implement formal procedures to monitor field service officer activity.	✓			
90.	Routinely monitor field service officer activity for compliance and reasonableness.	✓			
91.	Ensure all field service trucks are equipped with GPS units.	✓			
92.	Implement appropriate procedures to ensure that data entered into Chameleon matches the logbook entries.		✓		
93.	Ensure reconciliation procedures are adequate to consistently identify and resolve errors in controlled substance use logs.		✓		
94.	Ensure procedures to document the reconciliation of controlled substance logs are documented.	✓			
95.	Ensure data entry on the treatment and kennel screens, used to identify who administered a controlled substance, is consistently and accurately input, monitored, and reviewed.			✓	
96.	Review and update telephone voice prompts to reduce the number of non-relevant calls transferred to Field Service Officers.	✓			
97.	Ensure appropriate procedures are implemented to respond to public records requests within a reasonable timeframe.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
98.	Monitor employees to ensure they comply with County policy and ensure employees attend required County training.		✓		
99.	Ensure staff receive ACD specific customer service training as well as periodic refresher training.			✓	
100.	Ensure adequate coverage of designated Customer Service phone lines.		✓		
101.	Review policies, procedures, and training related to the handling of calls coming into the shelter and provide an option to speak with someone at all times since some members of the public may not have access to the internet to access information.	✓			
102.	Conduct periodic surveys of visitors to the shelter as well as groups that interact with the shelter to gather opportunities and recommendations for improvement to shelter operations.	✓			
103.	Review the comments collected above and evaluate whether any comments noted above not specifically addressed in this report can be resolved.	✓			
104.	Work with the Board of County Commissioners to appoint the required members of the Animal Care Advisory Committee.		✓		
105.	Work with ACAC to restrict agenda items to functions and responsibilities outlined in the Code of Ordinances.	✓			
106.	Ensure partnerships with third-party organizations are controlled by written agreement.	✓			
107.	Improve the alignment between organizational objectives and performance measures.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
108.	Ensure the agency's performance measures are adequately supported.		✓		
109.	N/A				
110.	Evaluate organizational reporting relationships and implement a supervisory structure to reduce the number of individuals that report directly to the Assistant Director. Each supervisor would then have direct reports reducing the Assistant Director's span of control.	✓			
111.	Ensure emergency evacuation procedures are adequate and are periodically reinforced through practice drills.	✓			
112.	Develop or update policies and procedures related to the SNIP, TNR, and RTF programs. Once developed, policies and procedures should be reviewed and approved by management.	✓			
113.	Perform income validation procedures or revise voucher eligibility requirements.			✓	
114.	Enhance voucher redemption procedures to prevent the payment of duplicate, expired, and invalid vouchers.			✓	
115.	Update procedures to require veterinarians to validate that vouchers are accepted for eligible animals only.			✓	
116. (1)	Develop and implement methods to assess the effectiveness of the program.			✓	
116. (2)	Ensure animal data classifications are in compliance with County ordinance.			✓	
117.	Establish goals for the number of adoption events and the number of animals adopted through these events, and track progress towards achieving them.			✓	

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
118.	Implement surveys or other methods to independently track and measure the effectiveness of promotional activities.	✓			
119.	A. Ensure that employees are required to clock-in/out and manual entries are kept to a minimum based on exceptions.	✓			
	B. Implement procedures to periodically review manual time entries made by Supervisors for reasonableness.	✓			
120.	A. Each trust fund is set up and managed independently.			✓	
	B. Recognize revenue, including accounts receivables in the period in which it is earned.			✓	
	C. Donations are recorded accurately in the correct account.	✓			
	D. Fund disbursements are compliant with the Code of Ordinances.	✓			
121.	Establish written policies and procedures for citations.	✓			
122.	Revise the citation form to include the disclosures as required per the Broward County Ordinance.	✓			
123.	Enhance current mail processing procedures to require two employees to open and process mail.		✓		
124.	Implement procedures to change the safe combination annually and when and immediately when an individual with the access code has been separated.	✓			
125.	A. Cashier Certification Forms are reviewed and approved by supervisory personnel.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
	B. Cash receipts are deposited the next business day.	✓			
	C. Cash overages and shortages are documented, tracked, and reviewed.	✓			
126.	Work with the County Attorney's office to update and renew the contract with Pet Supermarket.	✓			
127.	A. Cardholders comply with the County's P-Card policies.	✓			
	B. Purchases for amounts in excess of the P-Card limit are competitively procured.	✓			
128.	A. Master Agreements are utilized when available.			✓	
	B. Establish master agreements for food and supplies frequently purchased.	✓			
129	Ensure the agency complies with the County's procurement policies:	✓			
	A. Obtaining the required number of quotes based on the purchase price.			✓	
	B. Having the receiver sign the accompanying invoice or receiver slip.			✓	
	C. Tagging and capitalizing purchase greater than \$1,000.	✓			
130.	Ensure that all access changes are consistent with the access authorized on a user access request form.		✓		
131.	Work with the vendor to enhance Chameleon password security controls to comply with County Administrative Policies & Procedures.	✓			

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
132.	Evaluate and implement monitoring controls to ensure that all changes performed to the database has been authorized by management and approved by the change control committee.			✓	
133.	Ensure the use of generic accounts is restricted, where possible. In instances when these accounts must be used, management should ensure appropriate controls are in place to monitor user activity and tie that activity to authorized individuals.	✓			
134.	Configure the available password security parameters to meet or exceed County policy.	✓			
135.	Ensure volunteer activities in Volgistics agree to job preference options included in application documents to facilitate appropriate volunteer assignment, tracking, and data analysis.	✓			

INTRODUCTION

Scope and Methodology

The Office of County Auditor conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of our audit of the Animal Care Division (Report No. 21-05). The objective of our review was to determine the implementation status of previous recommendations for improvement.

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

Our follow-up review included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The follow-up testing was performed for the period July 1, 2021, through July 31, 2022. However, transactions, processes, and situations reviewed were not limited by the review period.

In some instances, we have reported data contained within the animal care shelter system of record, business intelligence tools, and information published in budget documents based on these systems. We have noted some control weaknesses within the prior audit, some of which remain partially or fully unremediated that may affect the reliability of the data presented. These systems and the data contained therein will be subject to ongoing audit procedures.

Overall Conclusion

We conclude that of the 150 recommendations in the report, we determined that 84 recommendations were implemented, 38 were partially implemented, 26 were not implemented, and two were no longer applicable. The status of each of our recommendations is presented in this follow-up report. In addition, we have reviewed various allegations received

during the course of this follow-up and have evaluated them along with new Opportunities for Improvement which are included in this report.

STATUS OF PRIOR RECOMMENDATIONS

This section reports actions taken by management on the Opportunities for Improvement in our previous audit. The issues and recommendations herein are those of the original audit, followed by the current status of the recommendations.

1. The Animal Care Division was not Adequately Staffed to Support Current Operations and Provide Minimum Standards of Care.

The Animal Care Division (ACD) was not adequately staffed to support current operations and provide minimum standards of care without over-reliance on volunteers. We estimated that ACD was at 65% of the staffing level needed to adequately provide full services to the public for the specific operations reviewed in Table 1.

Table 1
Summary of Staffing Requirements for Selected ACD Operations and Programs

Animal Care Division Agency Staffing Analysis Summary					
	Operation or Program	Budgeted FTE	Current Staffing	Proposed Staffing	Additional FTE
A.	KENNEL OPERATIONS	22.5	22.5	37.5	15
	<i>Proposed Staffing Summary:</i>				
			<i>Cleaning and Feeding</i>	20.5	
			<i>Enrichment</i>	9.5	
			<i>Behaviorist</i>	2.5	
			<i>Kennel Supervisor</i>	2.5	
			<i>Enrichment Coordinator</i>	2.5	
B.	CLINIC SERVICES	17	16.5	26.5	9.5
	<i>Proposed Staffing Summary:</i>				
			<i>Vet Tech Shelter Clinic</i>	15	
			<i>Vet Tech Low-Cost Wellness Clinic</i>	4	
			<i>Vet Tech Supervisor</i>	2	
			<i>Veterinarian – Shelter Clinic</i>	4	
			<i>Veterinarian – Wellness Clinic</i>	1.5	
C.	CUSTOMER SERVICE	10	9	19	9
	<i>Proposed Staffing Summary:</i>				
			<i>Customer Service Representative</i>	15	
			<i>Intake Supervisor</i>	2	
			<i>Customer Service Supervisor</i>	2	

D.	FIELD SERVICE	15	14.0	14	-1
<i>Proposed Staffing Summary:</i> <i>Field Service Officers</i> 12 <i>Field Service Supervisor</i> 2					
E.	KEY PROGRAM POSITIONS	5	5	14	9
<i>Proposed Staffing Summary:</i> <i>Foster Coordinator</i> 2 <i>Rescue Coordinator</i> 2 <i>Adoption Coordinator</i> 2 <i>Return to Field Coordinator</i> 2 <i>Volunteer Coordinator</i> 2 <i>Outreach Coordinator</i> 2 <i>Pet Supermarket Coordinator</i> 0 <i>Information Technology</i> 2					
F.	PET LICENSING	*5.5	5.5	0	-5.5
Totals:		75	72.5 (65%)	111	36

Compiled by the Office County Auditor as part of Staffing analysis during the prior audit.

*5.5 represents the number of contracted temporary workers.

Our staffing analysis focused solely on ACD's programs and operations except for information technology resources which we determine to be essential. Administrative and clerical positions at ACD were not evaluated.

Recommendation 1

We recommended management increase ACD staff by 29.5 to 36 FTE depending on management's decisions about:

- ❖ The use of volunteers for enrichment, which may reduce proposed staffing by 4 FTE
- ❖ Hiring or outsourcing behaviorists, which may reduce proposed staffing by 2.5 FTE

Implementation Status: Partially Implemented. Management increased staffing by seven FTE. Management has indicated that five additional FTE have been included in fiscal year 2023 recommended budget.

We continue to recommend management increase ACD staff.

See Additional Opportunity for Improvement A.1 - Staffing at Animal Care Division Requires Enhancement and Open Positions Should be Filled.

Recommendation 2

We recommended management evaluate administrative and clerical position staffing for adequacy.

Implementation Status: Implemented.

2. ACD had not Established the Shelter's Maximum Capacity for Care.

ACD had not established the shelter's capacity for care.

Recommendation 3

We recommended management define its capacity for care and update standard operating procedures with protocols to maintain the shelter's population within this capacity while pursuing the County's no-kill goal.

Implementation Status: Implemented.

3. The Average Length of Stay for Animals had Increased Throughout the Audit Period.

The average length of stay for animals within the shelter increased throughout the period October 2018 to March 2020.

Recommendation 4

We recommended management monitor the average length of stay for dogs, cats, puppies, and kittens to determine what animals move most quickly out of the shelter and to identify bottlenecks in the animal flow through the shelter. All efforts need to be made to minimize the length of stay for animals with an emphasis on a live release outcome.

Implementation Status: Partially Implemented. Management has implemented a business intelligence dashboard that monitors the length of stay. Based on our analysis for the period July 1, 2021, to June 30, 2022, the average length of stay for dogs remained the same as the prior audit at 21 days, while the average length of stay for cats decreased from 24 days to 17 days.

Recommendation 5

We recommended management work to create additional community partnerships to decrease average length of stay.

Implementation Status: Implemented

See Additional Opportunity for Improvement A.8 - Despite an Increased Number of Rescue Partners, Rescue Activity Appears to be Declining.

4. Animal Shelter had Design Flaws that Required Remediation and was not Designed to Support the County's Goal of "No-Kill".

During our prior audit of the animal shelter, we noted the following concerns:

- A. The Heating, Ventilation and Air Conditioning (HVAC) system was not adequately designed to support animal shelter operations. The system did not adequately separate air between animal housing areas and administrative areas used by staff and members of the public. In addition, the air exhaust taking the air out of the system was too close to the air intake resulting in the recirculation of bad air. Both these issues affect the air quality within the building and contribute to unpleasant odors.
- B. The Animal Shelter was not designed with the County's "no-kill" goal as a requirement. We noted that the design of the facility does not appear to adequately address the County's objectives to support "No-Kill".

Resolution No. 2012-271 by the Broward County Board of County Commissioners pertaining to the establishment of a program for Broward County with the goal of becoming a no kill community was approved on April 3, 2012. By this time, the shelter's predesign phase was complete, and the schematic design phase was in process.

Recommendation 6

We recommended management implement all recommendations in the consultant reports to address issues with the HVAC System.

Implementation Status: Partially Implemented. As of March 2, 2022, of 16 total recommendations, we noted five recommendations were implemented, five were no longer applicable, two were partially implemented, and four were not implemented.

We continue to recommend management implement the four remaining recommendations in the consultant reports.

Recommendation 7

We recommended management review the current shelter design and develop a plan for enhancements that would support the County's "No-kill" goal.

Implementation Status: Partially Implemented. Management has developed a site master plan that is currently under review by the Construction Management Division.

We continue to recommend management review the current shelter design and develop a plan for enhancements that would support the County's "No-kill" goal.

5. Exterior Areas Used for Animal Enrichment Activities were Inadequate and did not Have Adequate Drainage Affecting Animal Health and Shelter Operations.

Exterior areas in the rear of the animal shelter used for animal enrichment (walks, playgroups) were not originally designed for that purpose. They did not have adequate drainage to maintain animal health and well-being or support operations. During our prior audit we noted the following concerns:

- A. The area at the rear of the shelter used for animal enrichment was not designed for that purpose and was inadequate to maintain the health and wealth-being of animals.
- B. Most of the area in the rear of the shelter building floods after heavy rainfall and may remain under water for extended periods affecting shelter operations.
- C. Areas designed to temporarily hold standing water were not proactively treated to prevent the spawning of mosquitos. During focus group meetings, volunteers

commented that the area became infested with mosquitos during the summer months when there was frequent rainfall. Upon inquiry, management indicated that the water retention ponds were required by Broward County's code to accommodate runoff from the parking lot and the roof. When customer complaints were received, the Mosquito Control Division was contacted to spray the area.

Recommendation 8

We recommended management redesign play and enrichment areas to ensure suitability for this purpose. Management should ensure the areas:

- A. Can be adequately sanitized by considering a mixture of natural grass and synthetic turf.
- B. Have sufficient shade and protection from inclement weather to facilitate daily operations.
- C. Are adequately graded or leveled to reduce the risk of falls and injury to employees, volunteers, and members of the public.

Implementation Status:

- A. Partially Implemented.**
- B. Partially Implemented.**
- C. Partially Implemented.**

Management has developed a site master plan that is currently under review by the Construction Management Division. Management has indicated that funding is in the recommended budget for fiscal year 2023.

We continue to recommend management redesign play and enrichment areas to ensure suitability for this purpose.

Recommendation 9

We recommended management work with appropriate County agencies to develop and implement a plan to improve the drainage of exterior areas to make them useable for critical enrichment activities.

Implementation Status: Partially Implemented. Management has developed a site master plan that is currently under review by the Construction Management Division. Management has indicated that funding is in the recommended budget for fiscal year 2023.

We continue to recommend management work with appropriate County agencies to develop and implement a plan to improve the drainage of exterior areas to make them useable for critical enrichment activities.

Recommendation 10

We recommended management proactively and periodically have water retention ponds treated for mosquitos with increasing frequency during the summer months.

Implementation Status: Implemented.

6. Lighting in Kennel Areas was not Used in Compliance with Industry Guidelines to Maintain Animal Health and Well-being.

Animals at the facility located in the interior kennel areas were without light daily between 14 to 18 hours. On Tuesdays through Sundays, lighting was turned off between 6 p.m. until 10 a.m. the following day. On Mondays and holidays, the facility was closed to the public and kennel staff worked 8 a.m. to 4:30 p.m. As a result, lighting was turned off between 4 and 4:30 p.m. until 10 a.m. On these days, animals in interior kennel areas were in darkness from 17.5 to 18 hours.

Recommendation 11

We recommended management design and implement lighting schedules that support the natural (circadian) rhythms of wakefulness and sleep for sheltered animals as indicated by ASV Guidelines.

Implementation Status: Implemented.

7. Current Work Schedules were Inadequate to Maintain Animal Health and Well-being or Support Shelter Operations.

During our prior audit of kennel operations, we noted the following:

- A. Kennel staff worked 8-hour shifts, 10 a.m. to 6:30 p.m. on Tuesdays through Sundays, and worked 8 a.m. to 4:30 p.m. on Mondays and holidays when the facility was closed to the public. As a result:
 - i. Animals were left unattended for 16 to 18 hours without interaction with either other animals or humans.
 - ii. Cleaning began within one hour of opening to the public at 11 a.m. which was insufficient time to address the quantity of animal waste which built up within the kennel contributing to offensive odors within the kennels upon opening to the public.
 - iii. Cleaning was still in process upon opening, resulting in hoses within walkways and wet floors which increased the risk of injury to volunteers and members of the public.
 - iv. Animals were fed shortly before opening hours increasing the likelihood that animals produced waste during the hours the shelter is open to the public.
- B. ACD was not open to the public 7 days a week in alignment with other County shelter operations. ACD was open 6 days per week and was the only County shelter in the tri-county area that was not open to the public 7 days per week.

Recommendation 12

We recommended management immediately adjust kennel operations work schedules to, at minimum, 6 a.m. to 7 p.m. to:

- A. Reduce the number of hours animals are left unattended.
- B. Facilitate the early removal of animal waste to reduce unpleasant odors upon opening.
- C. Complete major cleaning processes prior to opening to reduce hazards and provide a pleasant environment to volunteers and the public.
- D. Allow for early feeding to reduce the amount of animal waste produced during the hours the shelter is open to the public.

Implementation Status: Implemented.

Recommendation 13

We recommended management implement a 10-hour workday, four days a week for kennel operations staff to accomplish the workday recommendation in Recommendation 12 above.

Implementation Status: Implemented.

Recommendation 14

We recommended management open the Shelter to the public seven days a week in alignment with Miami-Dade and Palm Beach Shelters.

Implementation Status: Not Implemented.

We continue to recommend management open the Shelter to the public seven days a week in alignment with Miami-Dade and Palm Beach Shelters.

8. Kennels were not Appropriately Secured or Monitored During the Hours the Shelter is Open Increasing Risks to the Animals, Public, Volunteers, and Staff.

During our prior audit of kennel operations, we noted the following:

- A. Kennels and cages at the shelter were not secured during the hours the shelter was open. Anyone within the shelter, including volunteers and members of the public, could open kennels and cages and remove animals without employee supervision.
- B. Dogs shaking the kennel door were at times able to open kennel doors, increasing the risk of injury to the animal, public, volunteers and employees.
- C. Kennel areas were not adequately monitored by employees during hours the shelter was open to the public to ensure the safety of members of the public, volunteers, and animals and reduce legal liability.

Recommendation 15

We recommended management evaluate and implement procedures to lock kennels and cages while the shelter is open to the public.

Implementation Status: Implemented.

Recommendation 16

We recommended management assign staff to each kennel area to:

- i. Monitor visitor and volunteer activities;
- ii. Ensure the public's and animals' safety while the shelter is open to the public;
- iii. Perform spot cleaning of animal cages; and,
- iv. Provide volunteer and customer service assistance.

At least one kennel operations staff should always be in each Kennel section during opening hours.

Implementation Status: Implemented.

Recommendation 17

We recommended management restrict the removal of animals from the kennels to employees only.

Implementation Status: Implemented.

9. Sanitation and Fomite Control Systems Within Kennel Operations were Inadequate.

During our prior audit of the sanitation procedures, we noted the following concerns that required immediate attention:

- A. The built-in Spray Master Technology (SMT) system, a pressure cleaning system used in the shelter to clean and sanitize animal enclosures while conserving water, was not working as designed and required immediate attention.

B. Procedures to prevent contamination and the spread of disease (Fomite control) within kennel operations needed to be enhanced and immediately implemented to reduce contamination with pathogens that contribute to transmission of diseases. Procedures were not adequate to require:

- i. Kennel operations staff, volunteers, and visitors to adequately sanitize hands before and after handling animals and potentially contaminated items.
- ii. Kennel operations staff to wear protective garments when handling vulnerable populations and changing garments after handling an animal with a diagnosed or suspected illness.
- iii. Kennel operations staff to sanitize all equipment that comes into contact with animals (e.g., pooper scoopers, squeegees, brushes, and gloves) in between sections.

During our daily observations, we noted that staff did not consistently adhere to appropriate anti-contamination procedures, including:

- i. Kennel operations staff using the same gloves to clean multiple sections of the shelter.
- ii. Lack of appropriate protective garments worn by staff in isolation rooms and kennels to prevent injury and contamination.
- iii. Kennel operations staff using the same equipment to clean multiple sections of the shelter without adequate sanitation between sections.

Recommendation 18

We recommended management immediately repair and/or enhance the SMT system so that it works as intended.

Implementation Status: Not Applicable. ACD discontinued the use of the SMT system and implemented an alternative high pressure portable hose system.

Recommendation 19

We recommended management document disease transmission control procedures for kennel operations and ensure periodic training is conducted for all shelter staff and volunteers to ensure:

- A. Adequate hand sanitization.
- B. Appropriate use of protective garments
- C. Adequate sanitization of equipment

Implementation Status: Partially Implemented. Management documented disease transmission control procedures; however, not all eligible employees and volunteers received training.

We continue to recommend management ensure periodic training is conducted for all shelter staff and volunteers.

10. Behavioral Health Practices and Protocols were not Appropriate to Maintain Animal Health and Wellbeing.

- A. Standard Operating Procedures (SOP) regarding behavioral health did not align with national standards. Current SOPs did not include appropriate procedures for enrichment activities, documentation and tracking of enrichment, and monitoring of animal behaviors.
- B. Dogs did not consistently receive behavior evaluations either during the intake process or periodically throughout shelter stays. We selected a sample of 50 dogs that entered the shelter during the prior audit period and noted the following:
 - i. Eleven of 50 (22%) dogs did not receive a behavior evaluation within seven days of intake as required by the shelter's intake policies.
 - ii. Six of 50 (34%) dogs in the shelter between 8-30 days did not receive a behavior evaluation.
 - iii. Three of 9 dogs (33%) in the shelter over 30 days did not receive a periodic evaluation.
- C. Behavior Dots which represent animal behavior classifications, were not adequately recorded within the Chameleon system, or consistently supported by behavior notes. For example, dogs with a red dot were difficult to remove from the kennel, fearful, and display

offensive or defensive aggression, while dogs with a purple dot showed concerning behaviors around other dogs. During our prior audit of dogs with a red or purple classification, we noted the following:

- i. For 9 of 9 dogs (100%) reviewed, the behavior classification was not recorded in the behavior field within the Chameleon record.
- ii. For 5 of 9 (56%) dogs reviewed, the behavior classification was not recorded within the animal record in the Chameleon system.
- iii. For 1 of 9 (11%) dogs reviewed, the behavior classification was not adequately supported by behavior notes within the animal record.

D. Known behavior concerns were not consistently disclosed to potential adoption and foster families. We noted one of 19 (5%) animals returned where known behavior concerns were not disclosed prior to adoption or foster.

Recommendation 20

We recommended management enhance behavioral health practices and protocols to align with national standards as indicated in A above.

Implementation Status: Implemented.

Recommendation 21

We recommended management ensure all dogs receive a behavior evaluation as required by policy and ensure behavior evaluations are performed periodically for animals in the shelter over 30 days.

Implementation Status: Implemented.

Recommendation 22

We recommended management ensure behavior classification for animals are:

- i. Adequately supported by behavior notes within the animal record.
- ii. Recorded within the animal record to reflect the behavioral classification on the animal kennel card.
- iii. Entered into the behavior field rather than the overall memo field.

Implementation Status: Implemented**Recommendation 23**

We recommended management ensure appropriate procedures are in place and are consistently followed to disclose known behavioral or medical conditions to the public prior to releasing the animal into their custody.

Implementation Status: Implemented.

11. Enrichment Activities in the Shelter were Inadequate to Maintain Animal Health and Well-being.

Enrichment activities at the shelter were inadequate to maintain the health and well-being of animals. During our review, we noted:

- A. There was no formal schedule, criteria, and documentation of enrichment activities for animals within the shelter. In addition, while enrichment experiences were provided, such as walks and playtime, management was unable to demonstrate if all animals participated in these experiences or the frequency of participation, because the experiences were not scheduled or documented.
- B. Kennel operations staffing was inadequate to provide enrichment to sheltered animals. There was one Enrichment Coordinator position which was vacant for approximately three months during the audit period.

Recommendation 24

We recommended management develop and implement a formal enrichment program to maintain the health and well-being of animals that includes the types of animals eligible to participate, the frequency of the activity and documentation required to track the performance of the activity. Staffing recommendations in Opportunity for Improvement #1 contemplate the use of additional kennel operations staff for enrichment.

Implementation Status: Partially Implemented. Management has developed and implemented a formal enrichment program; however, enrichment activities are not consistently documented. Staffing recommendations in Opportunity for Improvement #1 was also partially implemented.

We continue to recommend management enhance the enrichment program to maintain the documentation required to track the performance of the enrichment activity.

See Additional Opportunity for Improvement A.2 – The Enrichment Program Requires Enhancement.

12. Administration of the Volunteer Program Required Enhancement.

During our prior audit of the administration of the volunteer program, we noted the following concerns:

- A. There was an inadequate number of volunteers daily to meet the needs of the shelter and make up for the lack of shelter staffing noted in Opportunity for Improvement #1.
- B. Volunteers interviewed gave the shelter an average rating of “adequate”. During our fieldwork procedures, we interviewed a total of twenty volunteers during five focus groups. Each focus group was asked questions about the shelter, the volunteer program, and how they would rate the shelter on a scale of 1 to 10, with 10 being “the best” and 5 being “adequate”.

During discussions with volunteers the following concerns were highlighted:

- ❖ Over-reliance on volunteers by management to make-up for inadequate staffing
- ❖ Inadequate training provided by management
 - Improper handling of dogs by volunteers
- ❖ Shelter is not clean when the facility is open to the public creating a safety hazard when cleaning is in progress
- ❖ Relationship between agency staff and volunteers requires improvement.
- ❖ Mistreatment of volunteers by agency staff
 - Staff have poor attitude towards volunteers
- ❖ Staff have poor interpersonal and communication skills
- ❖ Volunteer recruitment and retention requires improvement
- ❖ Inability to access Chameleon to obtain basic animal information
- ❖ The computer that volunteers have access to is outdated
- ❖ Lack of appreciation of volunteers by management and staff.

- ❖ All dogs are not walked daily especially on Mondays
- ❖ Inadequate number of volunteers to walk all dogs
- ❖ The Volunteer Coordinator has other job functions

C. Volunteer surveys were not performed at various stages of the program as required by the approved Volunteer Standard Operating Procedure which states:

Volunteers should be surveyed at various stages of their service:

- i. After completing their training to gain insight on how they feel about the application and training experience.*
- ii. Quarterly or bi-annually to obtain information on how the program is going from the point of view of the volunteer.*
- iii. Exit survey for those that have decided stop volunteering with the program to determine their reasons for leaving as well as receive program feedback.*

Recommendation 25

We recommended management ensure the volunteer program provides enough volunteers to meet the shelter's needs.

Implementation Status: Not Implemented.

We continue to recommend management ensure the volunteer program provides enough volunteers to meet the shelter's needs.

Recommendation 26

We recommended management evaluate and implement improvements to the volunteer program by addressing the concerns noted by volunteers.

Implementation Status: Implemented.

Recommendation 27

We recommended management perform volunteer surveys at various stages of the program as required by the approved Volunteer Standard Operating Procedure.

Implementation Status: Partially Implemented. Management has implemented volunteer surveys; however, we noted that the surveys are not consistently performed at the stages identified in Volunteer Standard Operating Procedure.

We continue to recommend management perform volunteer surveys at various stages of the program as required by the approved Volunteer Standard Operating Procedure.

13. Pet Licensing Program was Ineffective and Resulted in Approximately \$13 Million in Lost Revenue.

During our prior audit of the pet licensing program, we noted the following:

- A. Based on pet ownership statistics and the number of households in Broward County. The County issued licenses for only 17% of all pets in the County resulting in approximately \$13 million dollars in lost revenue.
- B. Pet Licensing sales had decreased annually over the last four years. From 2016 to 2019, sales had decreased by approximately 23%.
- C. The number of licenses issued monthly appeared to be decreasing year over year. For example: The number of licenses issued in December 2019 was approximately 13% lower than December of the previous year.
- D. Pet registration renewal averaged 51.4% during the five-year period reviewed. Pet registration tags were required to be issued/renewed annually, with few exceptions such as deceased animals, duplicate and temporary licenses, and surrendered animals.
- E. Pet registration license renewal notices were not sent during the period May through October 2019, which may have caused renewals to decrease.
- F. We estimated cost savings of approximately \$1.1 million over a three-year period when outsourcing was combined with the change to “Forever Tags”.

Recommendation 28

We recommended management outsource the management of pet registration tags using Forever Tags or implement methods to improve compliance with County ordinances that govern the annual renewal of pet registration tags.

Implementation Status: Not Implemented. Management indicated that an outsource assessment was conducted as requested at the January 26, 2021, Commission Meeting (Item 47). The assessment was provided to the Board on March 12, 2021. Based on this assessment, management has begun implementation of a hybrid model, outsourcing only data entry.

We continue to recommend management outsource the management of pet registration tags using Forever Tags or implement methods to improve compliance with County ordinances that govern the annual renewal of pet registration tags.

See Additional Opportunity for Improvement A3 - Pet License Renewals Continue to Decline for Calendar Year 2021.

14. ACD's Training Standards Required Improvement.

During our prior audit, we noted that training was often handled informally while on-the-job with employees training other employees and volunteers training other volunteers with limited documentation and tracking. Specifically, we noted:

- A. Animal handling training was inadequate to ensure the safety of employees and volunteers. (See Opportunity for Improvement #20)
- B. Sanitation training provided to volunteers was inadequate and cleaning chemicals were not appropriately labelled. (See Opportunity for Improvement #24)
- C. Volunteer program policies and procedures required enhancement and were not consistently followed. (See Opportunity for Improvement #39)
- D. Customer service training was not consistently provided and required improvement. (See Opportunity for Improvement #57)

Recommendation 29

We recommended management implement formal training standards for employees and volunteers that is periodically refreshed on the following topics:

- ❖ Disease recognition;
- ❖ Shelter sanitation;
- ❖ Animal Behavior;
- ❖ Safe and humane animal handling;
- ❖ Proper use of equipment;
- ❖ Pet first aid;

❖ Disaster planning and response.

Implementation Status: Partially Implemented. See status of referenced Opportunities for Improvement.

We continue to recommend management implement formal training standards for employees and volunteers that is periodically refreshed.

15. Recordkeeping Functions Lacked Monitoring Controls.

During our audit, we consistently noted data entry errors and incomplete records both automated and manual as a result of the lack of monitoring controls that if appropriately designed would ensure record keeping was performed consistently, completely, timely, and accurately. Examples of the issues noted include the following:

- A. Behavioral health practices and protocols were not appropriate to maintain animal health and wellbeing. (See Opportunity for Improvement #10)
- B. Adoption application files were not adequately maintained and did not consistently contain required documentation. (See Opportunity for Improvement #30)
- C. Foster application files were not adequately maintained and did not consistently contain required documentation. (See Opportunity for Improvement #34)
- D. Rescue application files were not adequately maintained and did not consistently contain required documentation. (See Opportunity for Improvement #37)
- E. Volunteer program policies and procedures required enhancement and were not consistently followed. (See Opportunity for Improvement #39)
- F. Monitoring and reconciliation of veterinary partner tag sales were inadequate. (See Opportunity for Improvement #41)
- G. Data entry errors within Chameleon inhibit determination of who issued controlled substances. (See Opportunity for Improvement #54)
- H. Public records requests were not responded to in a timely manner. (See Opportunity for Improvement #56)
- I. Daily deposit verification procedures required enhancement and were not consistently followed. (See Opportunity for Improvement #76)
- J. Monitoring of developer/administrator access to the production environment required enhancement. (See Opportunity for Improvement #82)

Recommendation 30

We recommended management implement recordkeeping supervisory and monitoring controls, such as, supervisory reviews and approvals, and periodic checks of electronic and paper records for accuracy and completeness.

Implementation Status: Partially Implemented. See status of referenced Opportunities for Improvement.

We continue to recommend management implement recordkeeping supervisory and monitoring controls, such as, supervisory reviews and approvals, and periodic checks of electronic and paper records for accuracy and completeness.

16. Inventory Controls at the Shelter Required Improvement.

Inventory controls at the shelter were inadequate to monitor purchases and donations of food, medicines, and supplies. Specifically, we noted:

- A. The inventory of food supplies was not adequately monitored and controlled. (See Opportunity for Improvement # 22)
- B. Daily animal inventories were not consistently performed. (See Opportunity for Improvement #26)
- C. The inventory of pet tags was not adequately controlled. (See Opportunity for Improvement #42)
- D. The inventory of drugs and medical supplies was not adequately controlled. (See Opportunity for Improvement #45)

Recommendation 31

We recommended management design and implement standard inventory control systems and practices throughout the shelter.

Implementation Status: Partially Implemented. See status of referenced Opportunities for Improvement.

We continue to recommend management design and implement standard inventory control systems and practices throughout the shelter.

17. The Former ACD Director Instructed Veterinary Technicians to Issue Rabies Shots in Violation of Florida Statutes.

During an evacuation of a homeless encampment in early 2018, in an effort to keep animals with their owners versus animals being taken to the shelter, the Director of ACD ordered Veterinary Technicians to administer rabies vaccines. Florida Statutes, Chapter 828.30, Section 1 states:

*All dogs, cats, and ferrets 4 months of age or older must be vaccinated by a **licensed veterinarian** against rabies with a vaccine that is licensed by the United States Department of Agriculture for use in those species.*

Only licensed veterinarians are allowed by Florida Statute to administer rabies vaccinations.

Recommendation 32

We recommended management reinforce training on State statute requirements restricting the administration of rabies vaccinations to licensed Veterinarians.

Implementation Status: Implemented

18. Parking at the Shelter was Inadequate to Support Shelter Operations and Facilitate Easy Access to the Public.

During our prior audit of parking at ACD, we noted 52% to 68% of the 44 parking spaces available to the public were utilized by employees and volunteers.

Recommendation 33

We recommended management increase the number of parking spaces at the shelter. In the interim, management should consider using the boat ramp parking lot currently under construction adjacent to the shelter for overflow public parking.

Implementation Status: Partially Implemented. Management has developed a site master plan that is currently under review by the Construction Management Division.

We continue to recommend management increase the number of parking spaces at the shelter. In the interim, management should consider using the boat ramp parking lot currently under construction adjacent to the shelter for overflow public parking.

19. Animal Enclosures did not Consistently Meet Industry Guidelines.

During our observations of animal enclosures from the prior audit, we noted the following concerns:

- A. Smaller cages/enclosures used for housing cats were too small to allow a minimum of two feet between food, urination and defecation, and resting areas. During our observations we noted that the shelter uses approximately 70 smaller cages/enclosures for housing cats. These cages measure approximately 22 inches wide by 30 inches long by 22 inches tall which do not allow spacing between food, litter, and rest areas.
- B. Dog kennels/enclosures did not consistently contain a soft resting place to provide comfort and prevent pressure sores from developing, as required by ASV Guidelines, without adequate documentation. During our shelter observations from February 24 – 26, 2020, we noted six kennels without a bed or bedding. Upon follow-up with management and review of the Chameleon system, in four of six (67%) instances there was no documentation supporting the absence of a bed or bedding.

Recommendation 34

We recommended management phase out the use of smaller cages for cat housing that do not provide a minimum separation of two feet between food, litter and rest areas as recommended by ASV Guidelines.

Implementation Status: Partially Implemented. Management is in the process of adding portals to small cat cages to allow for adequate spacing between food, litter, and rest areas. Some cages do not meet minimum space requirements.

We continue to recommend management phase out the use of smaller cages for cat housing that do not provide a minimum separation of two feet between food, litter and rest areas as recommended by ASV Guidelines.

Recommendation 35

We recommended management ensure that bed and bedding restrictions for animals are adequately documented and approved within the Chameleon system.

Implementation Status: Implemented.

20. Animal Handling Training was Inadequate to Ensure the Safety of Employees and Volunteers.

Employees and volunteers were not adequately trained on animal handling procedures. Animal handling training was informal and typically handled through on-the-job training, volunteers trained other volunteers and employees trained other employees. As a result, animal handling procedures are inconsistently applied, and standards are unclear.

ACD had incurred liability claims of \$22,000 for animal bites during the prior audit period for volunteers and the public and \$27,000 in workers compensation claims for animal bites for employees.

Recommendation 36

We recommended management develop and implement formal animal handling training during the onboarding of employees and volunteers. Refresher training should be conducted at least annually or when animal handling standards or procedures are updated.

Implementation Status: Implemented.

21. ACD Does not Consistently Provide Sufficient Leashes and Collars to Facilitate the Safe Handling of Animals.

During our inquiries with employees and volunteers from the prior audit, we noted the following:

- A. Dogs were not consistently provided with collars when placed into general population.
- B. There were insufficient leashes provided to walk dogs.

Management should provide sufficient equipment to safely handle animals. Employees and volunteers often have to find or bring their own suitable equipment to safely handle animals. Failure to provide adequate equipment to safely handle animals increases the risk of injury to employees and volunteers and increases the County's legal risk.

Recommendation 37

We recommended management ensure adequate equipment is consistently provided to employees and volunteers to safely handle animals.

Implementation Status: Implemented.

22. The Inventory of Food Supplies was not Adequately Monitored and Controlled.

During our prior audit of the shelter's food management processes, we noted the following concerns:

- A. The clinic did not utilize a centralized electronic inventory management system to monitor and track quantities of food on hand at the shelter. ACD purchased food for sheltered animals and received donated food from organizations and individuals. The food was stored and distributed from a room in the shelter administration area, however an inventory system was not used to track food inventory, including expiration dates.
- B. Expiration dates were not consistently documented for food packaged in zip lock bags that are meant for distribution to participants in the foster program. We observed donated food that had already expired or did not have expiration dates stamped on the bags stored within the food preparation room.

Recommendation 38

We recommended management implement an inventory management system to efficiently and effectively track donated and purchased food items.

Implementation Status: Partially Implemented. Management is in the process of evaluating different methods to track inventory using existing resources. Draft standard operating procedures for inventory management have been developed for evaluation and approval.

We continue to recommend management implement an inventory management system to efficiently and effectively track donated and purchased food items.

23. Food Storage and Distribution Procedures Had Not Been Documented and Reviewed to Ensure Compliance with Industry Standards.

During our prior audit of ACD's policies and procedures, we noted the following concerns:

- A. There were no written procedures addressing rodent and pest control. Based on review of established policies for sanitation, neither preventive measures related to rodent and pests nor routine treatments were addressed in any written document. Based on observations of the food storage areas, all food was kept in sealed bins and container impervious to rodents and insects.

- B. Animal food preparation policies and procedures had not been documented to ensure food is adequately handled, prepared, and distributed.

Recommendation 39

We recommended management establish rodent and pest control policies and procedures.

Implementation Status: Partially Implemented. Management has a contract with exterminators for weekly service; however, rodent and pest control policies have not been formally documented.

We continue to recommend management establish rodent and pest control policies and procedures.

Recommendation 40

We recommended management establish food handling, preparation and distribution policies and procedures.

Implementation Status: Implemented.

24. Sanitation Training Provided to Volunteers were Inadequate, and Cleaning Chemicals were not Appropriately Labelled.

While sanitation activities for medium and large dog enclosures were performed by agency staff, sanitation activities for small dogs and cat cages were often performed by volunteers. During our prior audit, we noted the following concerns:

- A. Volunteers cleaning small dogs and cat cages were often unaware of the cleaning chemicals used and how to properly apply the chemical.
- i. Cleaning chemicals (Accel, diluted bleach solution, simple green) were placed into unlabeled, generic, spray bottles making it difficult to identify the contents, appropriate usage, and necessary safety precautions for volunteers and animals.
 - ii. The Accel solution, when applied, was often immediately wiped off without allowing the chemical to sit for the minimum five minutes recommended by the manufacturer.

Recommendation 41

We recommended management ensure that cleaning supplies are adequately labelled and that a consistent process is established to ensure that volunteers are adequately trained on appropriate use of chemicals and cleaning procedures.

Implementation Status: Not Applicable. Volunteers are no longer participating in cleaning animal holding areas.

25. Owner Surrendered Animals from Outside Broward County Cost County Residents Approximately \$10,500.

The shelter accepted owner surrendered animals from outside of Broward County for a nominal fee regardless of the shelter's current population. During our prior audit period, thirty-two animals (*23 dogs and 9 cats*) were surrendered by residents living outside Broward County.

Recommendation 43

We recommended management discontinue the acceptance of owner surrendered animals from outside Broward County or adjust fees for this service to be more commensurate with costs.

Implementation Status: Implemented.

26. Daily Animal Inventories were not Consistently Performed.

During our prior audit of animal population management procedures within the shelter, we noted that animal inventory counts or animal census to ensure all animals are accounted for were not performed daily as required by ACD's Daily Census procedure. For example, during the period October 1, 2019, to January 31, 2020, animal inventory counts were performed on average every five days with a range of one to 13 days.

In addition, during our independent count of animals in the shelter, we noted 32 of 108 (30%) cats could not be located in the shelter. Upon follow-up, management indicated that these animals were at Pet Supermarket or sent out to foster but Chameleon was not yet updated with the appropriate status.

Recommendation 44

We recommended management perform daily inventory counts as required by ACD's policies and procedures and ensure appropriate procedures are in place to follow-up on variances and update Chameleon timely.

Implementation Status: Not Implemented. Management indicated ACD conducts daily rounds of all animals with the added benefit of making daily notes on behavioral and medical changes. The Clinic Supervisor also conducts a daily review of pet inventory as reported by Chameleon, comparing against daily rounds; however, these activities do not include an explicit daily inventory count.

We continue to recommend management perform daily inventory counts as required by ACD's policies and procedures and ensure appropriate procedures are in place to follow-up on variances and update Chameleon timely.

27. Intake Procedures Required Enhancement and were not Consistently Followed.

During our observations of intake procedures from the prior audit, we noted the following concerns:

- A. Management had established and implemented intake procedures that were generally in alignment with industry standards; however, during our prior audit of standard operating procedures, we noted the following elements were not explicitly documented within the procedures reviewed:
 - ❖ Separating animals by species and age as well as by their physical and behavioral health status during intake.
 - ❖ Restrictions on housing or handling healthy animals with animals who have signs of illness starting from the time of intake and continuing throughout their stay.
 - ❖ Ensuring that cats are not placed within spatial, visual, or auditory range of dogs during intake procedures.
 - ❖ Housing animals showing signs of stress in separate, calm, quiet areas beginning at intake.
- B. Required documentation and data were not consistently included in animal records. During our prior audit we noted the following:

- i. Six of 30 (20%) animals sampled, labeled as owner surrender, did not have an owner surrender form attached in the Chameleon system.
- ii. Seven of 60 (12%) animal records sampled did not contain a behavior memo that documents animal behavior characteristics at or near the time of intake.
- iii. Three of 60 (5%) of animal records reviewed during the prior audit period within the Chameleon system did not have evidence that a microchip scan was performed during intake.
- iv. Three of 60 (5%) of animal records reviewed during the prior audit period did not contain age or gender information.
- v. Two of 60 (3%) of animal records reviewed during the prior audit period did not contain evidence of animal vaccination during intake.

Recommendation 45

We recommended management enhance current intake policies and procedures to align with industry guidelines where applicable.

Implementation Status: Partially Implemented.

Management has implemented best practice policies, however Standard and Procedures have not been updated with all recommended enhancements. We did note email communications to staff reinforcing these practices.

We continue to recommend management enhance current intake policies and procedures to align with industry guidelines where applicable.

Recommendation 46

We recommended management ensure ACD's intake procedures are consistently followed and that animal records are complete and contain all required documentation.

Implementation Status: Implemented.

28. Euthanasia Policies and Procedures Required Enhancement and were not Consistently Followed.

During our prior audit of euthanasia policies and procedures, we noted the following concerns:

- A. Three of 60 (5%) owner requested euthanasia sampled did not have an Owner Requested Euthanasia Form attached to the animal's record in Chameleon as required by ACD's procedures.
- B. Twelve of 60 (20%) shelter euthanasia approval forms for animals euthanized upon determination by the shelter that euthanasia is necessary could not be provided by management
- C. Shelter euthanasia approval forms were not stored within the Chameleon system which is ACD's system of record. Euthanasia approval forms were stored separately on the ACD's network.
- D. Policies and procedures for the completion of shelter euthanasia approval forms were not documented.

Recommendation 47

We recommended management implement procedures to ensure that each owner requested euthanasia record is reviewed for accuracy, adequate supporting documentation, and authorization.

Implementation Status: Partially Implemented. Four of the 30 sampled euthanized animals either did not have a euthanasia form or did not have a properly completed euthanasia form included within the animal record in Chameleon. The forms were later located and uploaded by management.

We continue to recommend management implement procedures to ensure that each owner requested euthanasia record is reviewed for accuracy, adequate supporting documentation, and authorization.

Recommendation 48

We recommended management ensure that euthanasia approval forms are retained to demonstrate that euthanasia approval procedures are followed.

Implementation Status: Implemented.

Recommendation 49

We recommended management ensure that euthanasia approval forms are uploaded and attached within Chameleon and tied to each animal's record.

Implementation Status: Implemented.

Recommendation 50

We recommended management document policies and procedures for the completion and approval of shelter euthanasia forms.

Implementation Status: Implemented.

29. Adoption Policies, Procedures, Forms, and Questionnaires Required Enhancement.

During our prior audit of ACD's adoption policies and procedures, we noted the following:

- A. Policies and procedures were generally designed and implemented to maintain animal health and wellbeing in alignment with national standards except for the following:
 - i. ACD did not have documented policies for adoption support and follow-up after the animal has been adopted
 - ii. Although management had implemented procedures to review the "Do Not Adopt" list as the agency performed checks of potential adopters, these procedures were not documented.
- B. Adoption forms and questionnaires did not inquire about the following:
 - i. Whether other pets in the household are current on vaccinations and have current rabies registration tags.
 - ii. Whether there are any known pet allergies by family members.

Recommendation 51

We recommended management enhance adoptions policies and procedures to include:

- i. the post-adoption follow-up and support procedures to minimize the return of animals to the shelter.
- ii. checks performed to reduce the likelihood that animals are adopted by individuals with a history of animal abuse and violation of animal control laws.

Implementation Status: Implemented

Recommendation 52

We recommended management enhance adoptions forms and questionnaires to include inquiries on known pet allergies and the vaccination status of each household pet.

Implementation Status: Partially Implemented. While we noted that pet allergy information is currently requested on foster application forms, it is not included on adoption forms. Management indicated that adoption forms have been updated in alignment with industry best practices and does not collect human medical information out of HIPAA privacy concerns and lack of expertise in human medicine.

We continue to recommend management enhance adoptions forms and questionnaires to include inquiries on known pet allergies.

30. Adoption Application Files were not Adequately Maintained and did not Consistently Contain Required Documentation.

ACD's adoption application files were not adequately maintained and did not consistently contain required documentation. During our prior audit, we noted the following:

- A. Seven of 60 (12%) adoption application files could not be provided by management.
- B. Six of 53 (11%) application files lacked signed adoption contract documents.

Recommendation 53

We recommended management ensure adoption application documentation is complete and adequately maintained.

Implementation Status: Implemented.

31. PetHarbor Website Posting Procedures Required Enhancement.

The Pet Harbor website posting procedures required update. During our prior audit we noted the following:

- A. Twenty-one of 226 (9%) animals (13 cats and 8 dogs) were posted online without a photograph.
- B. Thirty-one of 205 (15%) animals (17 cats and 14 dogs) had unappealing photographs that violated established procedures. These animals had pictures taken behind bars or in unsanitary conditions.

Recommendation 55

We recommended management ensure animals are posted on the PetHarbor Website with a photograph.

Implementation Status: Implemented.

Recommendation 56

We recommended management review established photograph standards and ensure that they are followed to post acceptable animal photos on its website.

Implementation Status: Implemented.

32. Kennel/Cage Cards Required Enhancement to Provide Sufficient Information Recommended to Increase Adoptions.

Kennel/Cage Cards did not contain sufficient information recommended to facilitate adoptions. Cage cards did not include information highlighting animal temperament, and relevant medical information.

Recommendation 57

We recommended management enhance kennel/cage cards to include animals' best attributes including temperament and relevant medical information.

Implementation Status: Partially Implemented. Management has developed a prototype for new kennel cards; however, as of July 20, 2022, they have not been finalized and officially rolled out.

We continue to recommend management enhance kennel/cage cards to include animals' best attributes including temperament and relevant medical information.

33. Foster Program Policies and Procedures had not Been Approved and Required Enhancement.

During our prior audit of foster program policies and procedures, we noted the following concerns:

- A. Foster Program policies and procedures had not been formally approved by the Agency Director. A draft policy and procedure had been developed describing current practices; however, these procedures had not been formally approved by agency management.
- B. Draft foster program policies and procedures required enhancement. During our comparison of the shelter's foster program to industry best practices, we noted the ACD's program did not include the following policies and procedures to:
 - i. Describe requirements for qualifying as a Foster.
 - ii. Address the issue of liability for incidents while animals are in the care of Foster.
 - iii. Require home visits.
 - iv. Offer foster family orientations and training upon approval of application.
 - v. Explicitly encourage fosters to find forever homes for the animals they foster.
 - vi. Review the "Do Not Adopt" list as the agency performs checks of potential fosters for a history of animal cruelty and animal code violations.
 - vii. Monitoring compliance with clinic visits.

Recommendation 58

We recommended management ensure that foster program policies and procedures are formally approved by the Agency Director.

Implementation Status: Implemented.

Recommendation 59

We recommended management enhance foster program policies and procedures, considering inclusion of the following elements:

- ❖ Describe requirements for qualifying as a Foster.
- ❖ Address the issue of liability for incidents while animals are in the care of Foster.
- ❖ Require home visits.
- ❖ Offer foster family orientations and training upon approval of application.
- ❖ Explicitly encourage fosters to find forever homes for the animals they foster.
- ❖ Review the "Do Not Adopt" list as the agency performs checks of potential fosters for a history of animal cruelty and animal code violations.
- ❖ Procedures for monitoring compliance with clinic visits.

Implementation Status: Implemented.

See Additional Opportunity for Improvement A9 - Monitoring of Compliance with Required Clinic Visits for Sheltered Animals Requires Enhancement.

34. Foster Application Files were not Adequately Maintained and did not Consistently Contain Required Documentation.

ACD's foster application files were not adequately maintained and did not consistently contain required documentation. During our prior audit, we noted the following:

- A. Nine of 59 (15%) foster applications sampled could not be provided by management.
- B. One of 59 (2%) sampled foster families resided outside the tri-county area in violation of ACD's procedures.
- C. Four of 50 (8%) foster applications showed no evidence of approval by ACD personnel.
- D. Seven of 50 (14%) foster applications did not include evidence of foster individual's identification.
- E. Eight of 59 (14%) fostered more than one litter at a time in violation of ACD's Procedures.
- F. Four of 25 (16%) applications where other pets were present in the home did not include evidence of current tags/vaccinations.

Recommendation 60

We recommended management ensure:

- A. Foster application documentation is complete and adequately maintained.
- B. Foster application documentation is periodically reviewed to ensure continued compliance.

Implementation Status:

- A. Partially Implemented.** We noted that 12 of 29 (41%) foster applications reviewed were not complete and adequately maintained.
- B. Partially Implemented.** Management has updated its policies and procedures manual to guide the process of periodic reviews of stored applications to ensure continued compliance; however, this process has not yet been implemented.

Management indicated that Procedures have been updated. Foster agreements are being revised with the assistance of the Office of County Attorney, thereafter, fosters will be asked to fill out new forms. Complete audit of all documentation for completeness is on pause until updated documentation rolls out, as all fosters will need to resubmit paperwork.

We continue to recommend management ensure foster application documentation is complete and adequately maintained, and periodically reviewed to ensure continued compliance.

35. ACD's Procedures for Tracking Animals Requiring Foster Needed Enhancement.

The current process for identifying and listing animals that require foster care was informal and was not tracked within the Chameleon system to maintain an adequate history. Staff utilized a whiteboard to record animals needing foster which was periodically erased and not used to update the system of record.

Recommendation 61

We recommended management establish and maintain a formal list of animals requiring foster and track activities to improve, accountability and transparency, utilizing the functionality within Chameleon.

Implementation Status: Implemented.

36. Rescue Program Policies and Procedures Had not Been Approved and Require Enhancement.

During our prior audit of Rescue program policies and procedures, we noted the following concerns:

- A. Rescue Program policies and procedures had not been formally approved by the Agency Director. A draft policy and procedure had been developed describing current practices; however, these procedures had not been formally approved by agency management.
- B. Daily assessments of at-risk animals were not performed by the Rescue Coordinator to proactively make them available to rescue groups. Upon inquiry, we were informed by staff that there was just not enough time or staff resources to conduct daily assessments and still meet other deadlines. ACD's procedures require that the Rescue Coordinator:

“perform a daily assessment identifying which animals are most urgently in need of rescue following their intake and taking into consideration their hold time(s). Such assessment shall take place as soon as possible following their intake.”

Failure to perform a proactive daily assessment results in the publication of “Last call” rescue notices after animals have already declined and at risk of euthanasia.

Recommendation 62

We recommended management ensure that rescue program policies and procedures are formally approved by the Agency Director.

Implementation Status: Implemented.

Recommendation 63

We recommended management ensure that the daily assessments of at-risk animals are performed as required by ACD's policies.

Implementation Status: Implemented.

37. Rescue Application Files were not Adequately Maintained and did not Consistently Contain Required Documentation.

ACD's rescue application files were not adequately maintained and did not consistently contain required documentation. During our prior audit, we noted the following:

- A. Fourteen of 49 (26%) sampled rescue partners did not have evidence of current status as 501(c)(3) organization on IRS's website.
- B. Twenty-nine of 49 (59%) sampled rescue partners did not have complete application documentation.
- C. Two of 51 (4%) sampled rescue partner applications could not be provided by management.
- D. Two of 49 (4%) sampled rescue partners were not registered with Florida Department of Corporations.

Recommendation 64

We recommended management ensure:

- A. appropriate controls are in place to validate that each rescue partner application is complete and meets minimum eligibility requirements prior to approval.
- B. Rescue partner eligibility status is reviewed at least annually to ensure continued compliance with minimum eligibility requirements.

Implementation Status:**A. Implemented.**

- B. Partially Implemented.** Management has established policies and procedures to perform annual reviews of rescue partners to ensure continued compliance with minimum eligibility requirements; however, ACD has not yet performed an annual review.

We continue to recommend management ensure eligibility status is reviewed at least annually to ensure continued compliance with minimum eligibility requirements.

38. Volunteer Timekeeping Policies and Procedures were Inadequate.

During our prior audit of volunteer timekeeping processes, we noted the following concerns:

- A. Formal procedures for volunteer timekeeping had not been established. Volunteers entered their time using a tablet provided by management or on a physical log when the tablet was not working. Time entered using the tablet automatically updated the Volgistics application. Time entered on the physical log was manually entered by the Volunteer Coordinator into the Volgistics system; however, these processes were not documented.
- B. Documentation to support manual changes to volunteer hours were not consistently retained. Specifically:
 - i. For two of four months sampled (50%) Animal Care was unable to provide us with evidence to support the manually recorded and(or) updated volunteer hours within the Volgistics system. During those two months, a total of 774 transactions representing volunteer activity were recorded. Of the 774 timekeeping transactions, 298 (39%) were either added or modified by ACD staff.
 - ii. For the two months where Animal Care staff had maintained physical logs, 20 of 30 (67%) records reviewed did not have adequate support.
 - a) Six of the 20 (30%) entries had supporting log entries, but the time entered into the system did not match the time entered on the physical log.
 - b) Fourteen of the 20 (70%) exceptions did not have supporting physical log entries to justify the manual data entry.
- C. Tasks performed by volunteers were not consistently entered in Volgistics. Over 1,500 service hours, approximately 5% of total hours entered during the prior audit period did not include information about the tasks performed.

Recommendation 65

We recommended management develop and implement formal procedures governing volunteer timekeeping practices.

Implementation Status: Implemented.

Recommendation 66

We recommended management ensure evidence to support manual entries and changes to volunteer hours are adequately maintained. In addition, manual entries and changes should be periodically reviewed for accuracy and appropriateness.

Implementation Status: Not Implemented.

We continue to recommend management ensure evidence to support manual entries and changes to volunteer hours are adequately maintained. In addition, manual entries and changes should be periodically reviewed for accuracy and appropriateness.

Recommendation 67

We recommended management ensure that appropriate procedures are implemented and enforced to ensure all volunteer hours and activities are entered into the Volgistics system.

Implementation Status: Implemented.

39. Volunteer Program Policies and Procedures Required Enhancement and were not Consistently Followed.

During our prior audit of Volunteer Program policies and procedures, we noted the following concerns:

- A. Volunteer application and training documentation was not consistently maintained to demonstrate that volunteers meet the agency's requirements and have been appropriately trained. During our prior audit of 60 volunteer files, we noted:
 - i. On-the-job training provided to volunteers was not documented in their files.
 - ii. Thirty of 60 (50%) files did not indicate the date of the Online Training Orientation on the application form.
 - iii. Four of 60 (7%) files did not include the Public Communications Model Authorization and Release Forms which are required to be signed during the interview with the Volunteer Coordinator.
 - iv. Two of 60 (3%) files did not have Release and Waiver Liability Forms which are required to be signed during the interview with the Volunteer Coordinator.

- v. One of 60 (2%) files did not have Volunteer Standard of Conduct Form which is required to be signed during the interview with the Volunteer Coordinator.
- vi. One of 60 (2%) files did not include evidence of a volunteer application.
- vii. One of 60 (2%) files did not include a background check clearance from the Risk Management Division.
- viii. One of 60 (2%) files did not have interview forms, or the date of the interview annotated on the application form.

Recommendation 68

We recommended management ensure all required volunteer application documentation is complete, executed and retained.

Implementation Status: Implemented.

40. Policies and Procedures for Pet Licensing Processes had not Been Documented.

There were no written policies and procedures governing the pet licensing process. Process guides had been developed by various employees with instructions documenting how to enter pet license data into Chameleon; however, no procedures had been documented covering pet registration, tag issuance, tag renewals, enforcement processes, and the vet partner program.

Recommendation 69

We recommended management document policies and procedures related to pet registration, tag issuance, tag renewals, enforcement processes, and the vet partner program.

Implementation Status: Partially Implemented. Veterinary Partner Program policies and procedures are still in the process of being developed.

We continue to recommend management document policies and procedures related to pet registration, tag issuance, tag renewals, enforcement processes, and the vet partner program.

41. Monitoring and Reconciliation of Veterinary Partner Tag Sales were Inadequate.

During our prior audit of monitoring and reconciliation procedures for veterinary partner tag sales, we noted the following:

- A. ACD had not performed a reconciliation of 2019 Pet Registration Tags issued to Vet Partners as of June 29, 2020. According to agency records:
 - i. 91,100 Tags (2019) were issued to 123 Vet Partners, 11,717 (12%) tags were returned as of June 29, 2020; however, the difference, representing 79,383 (87%) tags were not reconciled as sold as of June 29, 2020.
 - ii. 7,100 Tags (2019) were issued to Vet Partners in the SNIP Program with 2,164 (30%) returned and the difference, representing 4,936 (70%) was not reconciled as used for the SNIP program as of June 29, 2020 .
 - iii. We reviewed a sample of fifteen randomly selected Vet Partners and noted eight of 15 (53%) vet partners did not remit 53 payments timely, totaling \$67,370. The payments were remitted 2 - 13 months after the month of sale. In some instances, payments were not included with the reconciliations.
 - iv. Section 2.1.8 of the Vet partner agreements provided for late interest charges of 1.25% monthly (fifteen percent (15%) annually) added to the balance due to the County, the interest was required to be compounded monthly on the unpaid balance. We found no evidence that late remittances included the applicable interest.
- B. Collection procedures for outstanding license fees were inadequate. During our prior audit we noted:
 - i. \$278,867 was owed to the County by Veterinarian partners as of January 28, 2020, with \$153,632 (55%) past due 91 days and over.
 - ii. We found no evidence that ACD performed reasonably diligent efforts to collect County receivables as required by County Policy by issuing the required notices to Veterinarian Partners at 30, 60, and 90 days, and routinely referring accounts outstanding 120 days or more to the County Attorney's Office. We noted that demand letters were sent to Veterinarian Partners with outstanding balances once, in August 2019.

- iii. ACD continued to do business with veterinarian partners who had not complied with the terms of the agreement by not remitting amounts timely to the County.

Recommendation 70

We recommended management ensure appropriate procedures are implemented to:

- A. Adequately reconcile vet partner registration tags timely.
- B. Follow up on outstanding remittances and charge interest at 1.25% monthly, fifteen percent (15%) added to the balance due to the County and compounded monthly on the unpaid balances.

Implementation Status:**A. Not Implemented.**

We continue to recommend management ensure appropriate procedures are implemented to adequately reconcile vet partner registration tags timely.

Management indicated that ACD has partially outsourced data entry which will assist in reconciling tags timely.

B. Not Implemented.

We continue to recommend management follow up on outstanding remittances and charge interest at 1.25% monthly, fifteen percent (15%) added to the balance due to the County and compounded monthly on the unpaid balances.

Recommendation 71

We recommended management ensure appropriate procedures are implemented to:

- A. Comply with County policy requiring notices to be sent to veterinarian partners with past due balances at 30, 60, and 90 days after the initial invoices and refer delinquent receivables outstanding 120 days or more to the County Attorney's Office.
- B. Periodically review veterinarian partner compliance with agreements and take action to evaluate whether the County should continue doing business with the Veterinarian partner.

Implementation Status:**A. Not Implemented.**

We continue to recommend management ensure appropriate procedures are implemented to comply with County policy requiring notices to be sent to veterinarian partners with past due balances at 30, 60, and 90 days after the initial invoices and refer delinquent receivables outstanding 120 days or more to the County Attorney's Office.

B. Not Implemented.

We continue to recommend management ensure appropriate procedures are implemented to periodically review veterinarian partner compliance with agreements and take action to evaluate whether the County should continue doing business with the Veterinarian partner.

42. The Inventory of Pet Tags was not Adequately Controlled.

ACD did not adequately control the inventory of Pet Tags. We identified the following concerns:

- A. A surprise physical count of the tags on hand on July 8, 2020, noted 86 boxes or 8,600 tags missing or unaccounted for. Revenues from tags range from \$15 to \$55 placing the value between \$129,000 to \$473,000.
- B. We identified 1,800 pet registration tags (18 boxes) stored on a table in the safe room with at least eight agency personnel having access to the room. We further noted that the registration tags were not accounted for on the safe log; as a result, we were unable to reconcile the 1,800 tags for accuracy. Revenues from tags range from \$15 to \$55 placing the value between \$27,000 to \$99,000.
- C. Tags on hand were not counted and reconciled monthly as required by County Administrative Policies and Procedures.
- D. A new custodian assumed responsibility for tags without counting and reconciling Tags on hand in March 2020 after the former custodian was terminated.

Recommendation 72

We recommended management ensure appropriate procedures are implemented to adequately manage and secure the inventory of pet registration tags.

Implementation Status: Partially Implemented. Tags on hand are not counted and reconciled monthly as required by County Administrative Policies and Procedures. However, tag inventory on hand on June 30, 2022, agreed to supporting documentation without exception.

Management indicated that tags on hand are counted and reconciled quarterly. Tags signed out by Customer Service Representatives are monitored daily. CAPP requires monthly reconciliation, therefore ACD will alter frequency of count.

We continue to recommend management ensure appropriate procedures are implemented to adequately manage and secure the inventory of pet registration tags.

43. Lack of Veterinary Coverage After-Hours, Limited the Shelter's Options to Care for Injured Animals.

There was no on-call Veterinarian available for pets with severe injuries needing immediate medical attention after-hours and the shelter had no agreement with another entity to provide emergency care. The shelter's Veterinarians were available for phone consultations after hours, but they were not required to come in to provide emergency care

Recommendation 73

We recommended management provide on-call veterinarian services or contract with a veterinary hospital to provide emergency after-hours care.

Implementation Status: Implemented.

44. Feline Mortality Rates Within the Shelter were Higher than Industry Standards.

Mortality rates for felines were not within industry standards. For 12 of 17 months reviewed, feline mortality rates were greater than the industry standard of 2%.

Recommendation 74

We recommended management evaluate and implement methods and resources needed to reduce feline deaths to within industry standards.

Implementation Status: Not Implemented. ACD's feline mortality rate for calendar year 2021 was an average of 3.6%, with a range of 1.1% to 6.5%. Industry averages for Governmental Animal Services Shelters within the United States is 2.8% and within Florida is 1.6% for the same period.

Management stated that while the unassisted death rates for felines in the care of Broward County is slightly higher than national averages for other municipal organizations, this

comparison does not take into account the proportion of organizations who routinely euthanize neonatal kittens on intake. For such organizations, euthanasia rates are likely higher than mortality rates. ACD management notes that all neonatal kittens are given supportive care and placed in foster homes, rather than automatically euthanizing. For this vulnerable population, unassisted death levels are slightly higher than in the overall cat population in the average shelter.

We continue to recommend management evaluate and implement methods and resources needed to reduce feline deaths to within industry standards.

45. The Inventory of Drugs and Medical Supplies was not Adequately Controlled.

ACD did not adequately control the inventory of drugs and medical supplies. We identified the following concerns:

- A. The clinic did not utilize a centralized electronic inventory management system to monitor and track quantities of drugs and medical supplies on hand at the shelter and to track the issuance of drugs and medical supplies to employees who needed them. The inventory of drugs and medical supplies with the exception of controlled substances were handled informally by Clinic Supervisors.
- B. Job duties and responsibilities related to the inventory of drugs and supplies were not adequately segregated. Clinic Supervisors were responsible for purchasing, receiving, distributing, utilizing, and monitoring the inventory of drugs and medical supplies. This combination of responsibilities creates a segregation of duties conflict.
- C. A periodic inventory count and reconciliation of drugs and medical supplies was not performed to obtain notification of missing drugs and medical supplies. Drugs and medical supplies were stored in cabinets within the clinic and distributed throughout the facility.

Recommendation 75

We recommended management implement an inventory management system to efficiently and effectively track drugs and medical supplies.

Implementation Status: Partially Implemented. Management is in the process of evaluating different methods to track inventory using existing resources. Draft standard operating procedures for inventory management have been developed for evaluation and approval.

Management indicated that procedures exist for drug and medical supply inventory management. Clinic inventory is conducted on at least a monthly basis as part of the ordering process. A more comprehensive Inventory Management SOP for medical supplies, pet supplies, and pet food is being developed.

We continue to recommend management implement an inventory management system to efficiently and effectively track drugs and medical supplies.

Recommendation 76

We recommended management ensure purchasing and inventory management duties are adequately segregated.

Implementation Status: Not Implemented. Purchasing and inventory management duties have not been adequately segregated.

Management indicated administrative staff have taken on greater purchasing responsibility through use of Certified Agency Buyers, purchase orders, and procurement cards while working with Purchasing to develop and execute contracts, reducing the purchasing responsibilities of section leads. This transition will continue until duties are fully segregated.

We continue to recommend management ensure purchasing and inventory management duties are adequately segregated.

Recommendation 77

We recommended management ensure a minimum of one physical inventory count of drugs and medical supplies is performed annually.

Implementation Status: Not Implemented. An annual physical inventory count of drugs and medical supplies has not yet been performed.

ACD conducts monthly inventories of clinic supplies as part of the ordering process. A more comprehensive Inventory Management SOP for medical supplies, pet supplies, and pet food is being developed.

We continue to recommend management ensure a minimum of one physical inventory count of drugs and medical supplies is performed annually.

46. Medical Procedures Required Enhancement and were not Consistently Followed.

During our observations of medical procedures from the prior audit, we noted the following concerns:

- A. Periodic medical examinations were not performed for animals in the shelter greater than 30 days.
- B. Required documentation and data was not consistently included in animal records. During our prior audit we noted the following:
 - i. Five of 29 (17%) animals sampled, did not have documentation of a medical examination during intake within the Chameleon system.
 - ii. Twelve (12) out of thirty (30) (40%) animals tested were missing evidence that their initial weight was recorded at intake, and two (2) out of thirty (30) (6%) animals tested were missing evidence that the animal's weight was recorded while at the facility.
- C. A process had not been established to ensure that the dosage amount of controlled substances entered into the Chameleon system is accurate and reasonable. For two of 10 (20%) of euthanasia dosages reviewed the amount entered into the Chameleon system greatly exceeded the amount required for the animal's weight.

Recommendation 78

We recommended management perform monthly medical evaluations for animals in the shelter over 30 days.

Implementation Status: Implemented.

Recommendation 79

We recommended management ensure appropriate procedures are in place to validate the completeness of animal records.

Implementation Status: Partially Implemented. Management created policies and procedures that require the clinic supervisor to validate the completeness of at least four animal records per day. However, the process is not effective to adequately validate the completeness of animal records. The Clinic Supervisor explained that animal health records

are reviewed on a daily basis. If the record appears to be correct, they move onto the next one, without documenting or recording the review. If an error is detected on a medical record, the Clinic Supervisor will contact the appropriate employee, notify them that there is an issue and that it needs to be corrected. There are no entries recorded in Chameleon, nor any logs maintained verifying this review.

We continue to recommend management ensure appropriate procedures are in place to validate the completeness of animal records.

Recommendation 80

We recommended management establish a process to ensure that the dosage amount of controlled substances entered into the Chameleon system is accurate and reasonable.

Implementation Status: Implemented.

47. Management's Control and Staffing at Rabies Clinics Required Improvement.

The Rabies Clinic held on March 7, 2020, was not adequately staffed and controlled. There were a large number of attendees and insufficient staff and volunteers to monitor that animals and their owners maintained an appropriate distance apart and that animals remained under the control and supervision of their owners. At this event, a dog fight occurred in which one animal died and the other had to be euthanized.

Recommendation 81

We recommended management;

- A. Ensure rabies clinics are adequately staffed to monitor and control the event.
- B. Implement procedures to manage crowd size, such as appointment times and windows for faster service, and delayed entry when space becomes limited.

Implementation Status:

- A. Implemented**
- B. Implemented**

48. Disease Outbreak Response Procedures were not Documented.

During our observations of medical procedures from the prior audit, we noted that management had implemented procedures for managing disease outbreaks, including Parvo; however, these procedures had not been documented and formally approved.

Recommendation 82

We recommended management document and approve disease outbreak response procedures.

Implementation Status: Implemented.

49. Biomedical Procedures Required Enhancement and were not Consistently Followed.

During our observations of biomedical procedures from the prior audit, we noted the following concerns:

- A. ACD was charged by weight for biomedical waste; however, ACD did not weigh this waste to ensure that the amounts charged are appropriate.
- B. ACD had not established a contingency plan for biomedical waste removal that includes an alternate biomedical waste transporter in accordance with Florida Statutes.
- C. ACD has established appropriate procedures for biomedical waste disposal; however, these procedures were not consistently followed. During our daily observations, we noted biomedical waste within regular garbage.

Recommendation 83

We recommended management implement procedures to independently weigh biohazardous waste to detect billing errors and inaccuracies.

Implementation Status: Implemented.

Recommendation 84

We recommended management identify and contract with a secondary biomedical waste transporter using the county's procurement process.

Implementation Status: Implemented.**Recommendation 85**

We recommended management ensure established biomedical waste disposal procedures are periodically reinforced and followed.

Implementation Status: Implemented.**50. Sanitation of Clinic Medical Facilities and Clinic Holding Areas were not Consistently Followed.**

During our observations of clinical medical facilities and animal holding areas during a 10-day period from January 29 to February 19, 2020, we noted the following:

- A. ACD's medical facilities were generally adequately maintained; however, we noted the following:
 - i. Loose animal hairs in surgery area on two of 10 days (20%).
 - ii. Debris on surgical theatre floor on six of 10 days (60%).
- B. Sanitation of animal holding areas should be improved.
 - i. Animal holding areas were not free from animal waste and secretions for four of 10 days (40%) for cats and eight of 10 days (80%) for dogs.
 - ii. Strong odors in the dog holding area were noted four of 10 days (40%).

Recommendation 86

We recommended management ensure clinic medical facilities and holding areas are frequently and adequately sanitized according to ACD's procedures.

Implementation Status: Partially Implemented. Clinic facilities are generally adequately maintained; however, based on observations performed, we determined that continued improvement is needed by ensuring that the surgical area remains free from debris and miscellaneous items.

We continue to recommend that ensure clinic medical facilities and holding areas are frequently and adequately sanitized according to ACD's procedures.

51. Field Service Response Procedures and Times Needed Improvement.

During our prior audit of field service response activities, we noted the following:

- A. Nineteen of 60 (32%) field service calls sampled had response times that exceeded expected response times established in ACD's policies and procedure, "Calls for Service Priorities".
- B. The dispatch function was performed by a designated field service officer each shift while in the field increasing response times. Dispatch and call response activities should be segregated. While the designated field officer is responding to a call, dispatch activities cannot be efficiently performed and vice versa affecting response times.

Recommendation 87

We recommended management ensure actual response times comply with expected response times. Exceptions should be documented and reviewed for reasonableness.

Implementation Status: Implemented.

Recommendation 88

We recommended management separate dispatch and call response functions.

Implementation Status: Not Implemented.

Management indicated that current staffing would not support creating a separate dispatch group. The dispatch function will continue to be performed by the Call Center and ACD field officers. Additional staff have been requested in the FY 2023 Budget Process and if obtained will be used in part to address dispatch concerns.

We continue to recommend management separate dispatch and call response functions.

52. Monitoring of Field Service Personnel Activity was Inadequate.

During our prior audit of field service monitoring activities, we noted the following:

- A. There were no formal Field Service Officer monitoring procedures. Based on discussions with the Field Service Supervisors, a review of the Daily Activity Response Report which captures calls to which officers are assigned was reviewed on an as-needed basis, but there were no documented procedures governing this activity.

- B. During our prior audit of Field Service Officer activities using global position system (GPS) data for February 27, 2020, we identified irregular patterns, including:
- i. Longer than usual routes between call locations.
 - ii. Spending most of the shift driving on highways, instead of driving through communities to patrol.
 - iii. Stops unrelated to a specific call that appear longer than what would be considered normal or related to field officers' daily duties.
 - iv. Returning to the Shelter 50 to 90 minutes before end of shift while open calls were not responded to.
- C. Four of 16 (25%) field service trucks were not equipped with GPS units, and three of the four field service trucks were regularly utilized by Field Service Officers.

Recommendation 89

We recommended management design and implement formal procedures to monitor field service officer activity.

Implementation Status: Implemented.

Recommendation 90

We recommended management routinely monitor field service officer activity for compliance and reasonableness.

Implementation Status: Implemented.

Recommendation 91

We recommended management ensure all field service trucks are equipped with GPS units.

Implementation Status: Implemented.

53. Reconciliation of the Use of Controlled Substances by Field Officers Required Improvement.

Despite evidence that controlled substance use logs were reviewed by clinic staff as required by ACD's procedures, we noted errors. Specifically, we reviewed a sample of 12 bottles, representing 160 documented uses of controlled substances by six Field Service Officers and noted the following concerns:

- A. Seventy-one of 160 (44%) doses of controlled substances provided to animals documented on paper logs differed from the doses entered within the system of record, Chameleon.
- B. Eleven of 12 (92%) paper logs for bottles of controlled substances used contained a total of 148 mathematical errors where either the amounts used or the remaining balance of controlled substances remaining in the bottle could not be accurately reconciled.
- C. Clinic staff did not sign-off on 4 of 12 paper logs (33%) as evidence of review.

Recommendation 92

We recommended management implement appropriate procedures to ensure that data entered into Chameleon matches the logbook entries.

Implementation Status: Partially Implemented. While management has implemented procedures to ensure that data entered in Chameleon matches the logbook entries, we noted the following errors:

- ❖ The date entered for 1 of 22 doses (4.5%) of controlled substances dispensed differed from the date entered in Chameleon.
- ❖ One of 22 doses (4.5%) of controlled substances documented on paper logs differed from the dose recorded in Chameleon.
- ❖ At least 2 of 22 entries (9%) in a field officer's logbook did not document the "animal status" as required by ACD's procedures.

Recommendation 93

We recommended management ensure reconciliation procedures are adequate to consistently identify and resolve errors in controlled substance use logs.

Implementation Status: Partially Implemented. While management has established reconciliation procedures to identify errors, we noted that these procedures failed to catch some of the data entry errors documented in Recommendation 92 above.

Recommendation 94

We recommended management ensure procedures to document the reconciliation of controlled substance logs are documented.

Implementation Status: Implemented.

54. Data Entry Errors Within Chameleon Inhibited Determination of Who Issued Controlled Substances.

Data entry errors and inconsistencies in how employees enter “Treat by” identification information indicating who administered a controlled substance within Chameleon inhibited management’s ability to identify who administered the substance. During our prior audit, we noted:

- A. Transposition errors in the employees’ “Person ID”.
- B. Inconsistent use of employee identification including Chameleon Person ID, officer badge ID, employee’s initials, or other alpha based entries.
- C. The “Treat by” field was left blank in 3% of controlled substance treatment records observed during the prior audit period.

Recommendation 95

We recommended management ensure data entry on the treatment and kennel screens, used to identify who administered a controlled substance, is consistently and accurately input, monitored, and reviewed.

Implementation Status: Not Implemented.

We continue to recommend that management ensure data entry on the treatment and kennel screens, used to identify who administered a controlled substance, is consistently and accurately input, monitored, and reviewed.

55. Telephone Voice Prompts Directing Calls to Field Service Officers were not Clear.

Telephone voice prompts to transfer calls to Field Services Officers needed revision to restrict transfers to relevant calls. The system prompted the caller to select “Field Services” to report an animal related issue other than a lost or found animal. As a result, Field Service Officers received a high volume of calls for adoptions, wildfires, and other matters outside their scope of duties.

Recommendation 96

We recommended management review and update telephone voice prompts to reduce the number of non-relevant calls transferred to Field Service Officers.

Implementation Status: Implemented.

56. Public Records Requests were not Responded to in a Timely Manner.

ACD received 599 public records requests during the period October 1, 2018, to May 22, 2020, with an average response of 43 days. As of May 22, 2020, 62 public record requests were open with an average of 314 days since the receipt date. We selected a sample of 30 public records requests and noted ten of 30 (33%) were not fulfilled within 30 days of the initial request dates.

Recommendation 97

We recommended management ensure appropriate procedures are implemented to respond to public records requests within a reasonable timeframe.

Implementation Status: Implemented.

57. Customer Service Training was not Consistently Provided and Requires Enhancement.

During our prior audit of the shelter’s customer service training practices, we noted that the following:

- A. ACD was not in compliance with County-wide, customer service training. We noted that only 2 of 24 (8%) employees hired after October 1, 2018, completed the Countywide SUNsational Service Training as of June 3, 2020.

- B. There was no formal and periodic in-house Customer Service training provided to ACD employees on ACD specific customer service policies and procedures

Recommendation 98

We recommended management monitor employees to ensure they comply with County policy and ensure employees attend required County training.

Implemented Status: Partially Implemented. Management is tracking training for customer service personnel only.

We continue to recommend management monitor employees to ensure they comply with County policy and ensure employees attend required County training.

Recommendation 99

We recommended management ensure staff receive ACD specific customer service training as well as periodic refresher training.

Implemented Status: Not Implemented.

We continue to recommend management ensure staff receive ACD specific customer service training as well as periodic refresher training.

58. Customer Service Calls were not Adequately Handled.

During the audit period, we noted that customer service calls were not handled adequately. Specifically, we noted:

- A. The ACD Customer Service number received 54,548 calls. Of those calls, 42,661 (78%) were not answered by Customer Service personnel. We found that:
- i. 75% of the unanswered calls were forwarded to voicemail.
 - ii. 3% of unanswered calls were forwarded to the call center.
- B. During our prior audit, we placed 20 calls to shelter to identify areas of improvement. We noted the following:
- i. Eight of 20 (40%) calls were determined to be “satisfactory” and the overall experience was positive.

- ii. Twelve of 20 (60%) calls were determined to be “needs improvement”, or a voicemail was “not returned”
 - a. For 6 of the 12 calls there were no options available to members of the public with no access to the Internet. Information was only provided within automated messages and the caller was recommended to visit ACD website. Three call options on the voice response unit provide no opportunity to speak to a customer service representative. (*Options #2 – Spay and Neuter, #8 – Rabies, #9 – Volunteer*)
 - b. Two of 20 (10%) calls went to a voicemail directing the caller to ACD’s website as the individual responsible was out of the office for an extended period.
 - c. Two of 20 (10%) calls were not returned within 3 days of the auditor leaving a voicemail.
 - d. Two of 20 (10%) calls were determined to be unsatisfactory as the customer service representative did not provide adequate responses.

Recommendation 100

We recommended management ensure adequate coverage of designated Customer Service phone lines.

Implemented Status: Partially Implemented. Although the rate at which calls are answered within ACD has improved since the initial audit, phone coverage is still considered inadequate as approximately 54% of incoming calls are unanswered. When evaluating all calls received within ACD and at the call center related to animal care, approximately 9% of the calls are unanswered.

We continue to recommend management ensure adequate coverage of designated Customer Service phone lines.

Recommendation 101

We recommended management review policies, procedures, and training related to handling of calls coming into the shelter and provide an option to speak with someone at all times since some members of the public may not have access to the internet to access information.

Implementation Status: Implemented.

59. Customer Service Practices at ACD Required Enhancement.

During our prior audit of customer service practices at ACD, we noted that management did not proactively solicit feedback from customer groups. We conducted surveys of various groups that interact with the shelter. The customer rating and customer comments about areas requiring improvement collected are included below:

Adoption

Customer Rating: 86%

- There was no follow-up communication after the adoption to offer support or to inquire about the animal's status and its assimilation to its new environment by 77% of respondents.
- The shelter has a foul odor.
- Medical and behavioral conditions are not consistently and adequately disclosed. **Example 1:** An employee informed an adopter that the animal's medical condition was clear, when in fact the dog had a medical issue that causes its urine to be "neon yellow". **Example 2:** An employee rushed an adopter to leave because he arrived an hour before closing time. He added that the employee failed to fully disclose the dog's medical condition (the dog had cancer). As a result, the adopter alleged that he incurred significant medical expenses to treat the dog. **Example 3:** One adopter returned a dog after learning it needed \$5,000 in dental work. **Example 4:** One adopter returned a dog because it was too aggressive.

Foster

Customer Rating: 80%

- ACD should improve parking and not have guests park at the side of the street.
- Provide medical assistance to neonates, even if they may be euthanized.
- Feed neonates. They are always starving.
- Fosters are not able to get an appointment and often are required to leave animal at the shelter.
- Fosters should be allowed to accompany the animals for clinical visits.
- Vets should be careful not to use the same gloves to prevent cross contamination - Vets infected two foster kittens with ring worm that was later transmitted to Foster's other cats.
- Kitten dewormed but not provided antibiotics. Foster incurred the cost of a private vet and antibiotics and was not reimbursed.

Rescue**Customer Rating: 80%**

- Open Earlier.
- Open 7 days per week.
- Vaccinate every dog for rabies and "5-in-1" vaccines after the stray hold is up. Danger to the public.
- Reach out to rescues proactively for dogs needing medical assistance.
- Fosters should be allowed to accompany the animals for clinical visits.
- Provide adequate medical records to aid the Rescue with plan of care for dog.
- Before doing an age estimate, ensure there is not an available date of birth for the dog.
- Enrich the Dogs. If it means bringing more Volunteers, so be it.
- The shelter should do better behavioral assessment and offsite evaluations to aid the rescue in placement planning.
- Form and maintain more personable relationships with rescue partners. For example, rescue partners never meet the person they communicate with via email when coordinating a rescue. Furthermore, when he comes to the facility to collect the animal, he meets with a CSR who is not familiar with the process, and he has to brief them.
- Need accessibility to discuss medical with Veterinarian.
- Rescue should be met with separately from the general public.
- ACD should invite rescue partners to tour the facility, show appreciation to encourage rescue partners to want to work with ACD.
- Work more expediently with rescues to get injured animals rather than leave them in pain in a kennel.
- Make sure the hygiene of the animals is maintained regularly.
- Send a daily list of all the animals available for rescue to all the Partners. Rescue would pull more animals if they knew there were more than just those blasted via email.
- Shelter should be more proactive at reaching out to the Rescues rather than having the rescue reach out to them

Euthanasia**Customer Rating: 71%**

- Shelter procedures can make it easier for the person surrendering their animal since it is already difficult to be surrendering animals to be put down. For example being with the animal during euthanasia.
- Overall satisfied with shelter and services. Had a very negative experience with one volunteer. According to the owner, a volunteer accused him of animal cruelty because she assumed he was causing the animal to overheat in the back of his truck. The customer explained that the animal was in fact vomiting and diarrhetic hence the condition of the animal. She also called the Sheriff on him claiming animal cruelty. All this occurred while he was waiting for the shelter to be opened. He also claimed that she was racist and that she implied that "black people do not know how to take care of dogs." He said the volunteer in question claimed she 'was the president of the shelter.' He did not recall her name, but remembered she appeared to be wealthy and was driving an electric car.
- Owner's Dog bit 4 dogs and there was an attached police report imploring him to get the dog euthanized. Staff did not want to perform intake and told him he would have to come back in a few days. He became incredibly frustrated and became irate telling them that he would not leave until they took the dog. Eventually the animal was surrendered and euthanized. Owner claimed this was the second time he tried to surrender the animal and staff gave him the same run-around. Not happy at all."
- Owner had to wait 45 minutes. She thinks this could be improved as she had to wait with the dog, and it was already a difficult time having to put down her dog.
- Owner was turning in her cat who was 19 years old. Staff and volunteers can be a bit more understanding and compassionate. She was told to return in a few days after filling out paperwork. She became irate and hysterical and thought the process was redundant. The owner also did not like that everything occurred outside.
- Queuing system can be improved. Having to take a number while waiting to euthanize an animal is a bit challenging.

Veterinary Partners **Customer Rating: 78%**

- It is very difficult to contact the shelter when there are discrepancies.
- The shelter does not have enough staff.
- The shelter needs more staff willing to work.
- ACD should establish online access to input information for reimbursement.
- The reporting system is manual and the online portal is inefficient and does not work. Reporting should be streamlined.
- Shelter administering incorrect drugs to cats that can result in blindness.
- Shelter should have a website listing answers to frequently asked questions.
- Poor communication with Vet Partner resulting in accounts being erroneously classified as delinquent.
- Reconciliation review and feedback approximately two months delayed.
- County could benefit from multiple year tags.
- Waited two months to receive additional tags.
- Submitted monthly reconciliation but then erroneously notified of non submittal.

Recommendation 102

We recommended management conduct periodic surveys of visitors to the shelter as well as groups that interact with the shelter to gather opportunities and recommendations for improvement to shelter operations.

Implementation Status: Implemented.

Recommendation 103

We recommended management review the comments collected above and evaluate whether any comments noted above not specifically addressed in this report can be resolved.

Implementation Status: Implemented.

60. The Animal Care Advisory Committee was not Operating in Accordance with the Administrative Code.

Animal Care Advisory Committee (ACAC) was not set up in accordance with Chapter 12, PART XXVII, Broward County Administrative Code. During our prior audit, we noted the following:

- A. The Committee was comprised of six members, not the eleven required by Section 12.290. Committee members from the following membership categories were not present:
 - i. nationally recognized animal welfare organization
 - ii. certified applied animal behaviorist
 - iii. municipal animal regulatory agency
 - iv. wildlife or large animal rescue organization, and
 - v. State of Florida Broward County Health Department.
- B. The Animal Care Advisory Committee did not consistently act within the functions, powers, and duties granted to it by the Administrative Code. Six of 9 (66%) of the decisions made by the committee were inappropriate and exceeded the committee's function.

Recommendation 104

We recommended management work with the Board of County Commissioners to appoint the required members of the Animal Care Advisory Committee.

Implementation Status: Partially Implemented. The Animal Care Advisory Committee is still short four required members as of August 4, 2022. Only one of the four open positions from the prior audit has been filled.

Management indicated that ACD has worked with Intergovernmental Affairs and the Broward County Board of County Commissioners to appoint four members to the Animal Care Advisory Committee in 2021.

We continue to recommend management work with the Board of County Commissioners to appoint the required members of the Animal Care Advisory Committee.

Recommendation 105

We recommended management work with ACAC to restrict agenda items to functions and responsibilities outlined in the Code of Ordinances.

Implemented Status: Implemented.

61. Arrangements for a Partnership with a Non-Profit to obtain a Grant was not Well Defined or Subject to Written Agreement.

ACD management reached out to selected non-profits to raise matching funds for a Petco matching grant. There was no opportunity for other non-profit organizations to participate and no partnership agreement was defined to manage the relationship and the funds received.

Recommendation 106

We recommended management ensure partnerships with third party organizations are controlled by written agreement.

Implementation Status: Implemented.

62. Performance Measures were not Consistently aligned with Organizational Objectives or Adequately Supported.

Performance Measures were not Consistently aligned with Organizational Objectives or Adequately Supported. During our prior audit, we noted the following:

- A. Performance measures and organizational objectives were not consistently aligned as shown in the table below.

Organizational Objectives Versus Performance Measures

Objectives	Performance Measures
1.1: Reduce length of stay.	Number of animals released to rescue groups
1.2 Develop larger "Return to Field" program for all healthy outdoor cats.	Number of animals sterilized
1.3 Develop a targeted marketing/media campaign ahead of kitten season.	Live release rate %
1.4 Vaccinate all pets entering shelter for disease prevention.	
1.5 Increase ACD adoption events at the shelter and offsite.	Number of animals adopted
1.6 Implement pet enrichment programs.	
1.7 Update practices, including technology, to best identify the needs of our pets.	Number of animals sheltered (intake)
1.8 Capacity for Care and Sanitation Protocols.	
2.1 Establish an effective "Help Line" for the community.	
3.1 Increase spay/neuter, vaccination, and licensing services. Measurable outcome: Add a minimum of three new SNIP partners for the sterilization programs for FY19.	Number of free or low-cost sterilizations and community wellness services performed
4.1 Implement larger scale Foster Program.	Number of foster hours
4.2 Volunteer participation in all areas of the shelter.	Number of volunteer hours
5.1 Enhance counseling and alternative resources during potential pet surrender situations.	

Objectives	Performance Measures
5.2 Increase Community engagement of Field Officers to encourage pet retention.	
5.3 Transfer from Municipalities.	
5.4 Increase Marketing Efforts.	
6.1 Clear expectations for all ACD positions/Improved Communications.	
6.2 Conduct Training on Standard Operating Procedures to Call Center.	
6.3 Mandated Training for Officers.	
7.1 Formalize an agreement with strategic partners, non-profit organizations, and national partners to be part of a "Coalition" or "Alliance."	
7.2 Increase Community Support/Outreach.	Number of educational outreach programs
8.1 Identify improvements to Division animal abuse and cruelty procedures and enforcement options.	
	Number of rabies registration licenses sold
	Number of pets returned to their owners at the shelter
	Number of animals returned to their owners via the Free Ride Home Program
	Number of visitors to the shelter
	External customer satisfaction rating
	Average response time per call (minutes)
	Compliance percentage after warning

Compiled by the Office of County Auditor based on analysis of ACD's business objectives and performance measures.

- B. ACD was unable to provide accurate supporting data for two of four (50%) reported performance measures we reviewed:
- i. Number of Volunteer Hours. OMB reported 25,383 hours and ACD supported 22,665 hours, a difference of 2,718 less hours (10.7%).
 - ii. Number of free or low-cost sterilizations and community wellness services performed. OMB reported 9,515 services and ACD supported 9,961 services, a difference of 446 more services (4.7%).

Recommendation 107

We recommended management goals improve the alignment between organizational objectives and performance measures.

Implementation Status: Implemented.

Recommendation 108

We recommended management ensure the agency's performance measures are adequately supported.

Implementation Status: Partially Implemented. Management was unable to provide support for the reported number of volunteer hours.

We continue to recommend management ensure the agency's performance measures are adequately supported.

63. The Span of Control for the Assistant Director Seems Excessive and Should be Reduced.

During our prior audit, we noted that 15 positions reported directly to the Assistant Director which seemed excessive. An ideal span of control, is around 6 subordinates per manager (*See "Span of Control in an Organization" by Himanshu Juneja, December 26, 2008.*) With this wide span of control in a dynamic organization that encounters many unusual and different types of situations involving potential emergencies, the Assistant Director's effectiveness was not maximized.

Recommendation 110

We recommended management evaluate organizational reporting relationships and implement a supervisory structure to reduce the number of individuals that report directly to the Assistant Director. Each supervisor would then have direct reports reducing the Assistant Director's span of control.

Implementation Status: Implemented.

64. Management Did not Periodically Conduct Emergency Evacuation Drills.

During our prior audit, we noted ACD did not perform periodic emergency evacuation drills of the shelter. There are many reasons the shelter may have to be evacuated including bomb threats, fire, active shooter, etc. During these situations, the lives of employees, volunteers, visitors, and animals should be considered.

Recommendation 111

We recommended management ensure emergency evacuation procedures are adequate and are periodically reinforced through practice drills.

Implementation Status: Implemented.

65. Policies and Procedures Regarding Spay and Neuter Programs were Inadequate.

Spay and neuter policies and procedures were inadequate. During our prior audit, we noted the following:

- A. Although management had developed guidelines for ACD's Spay and Neuter Program (SNIP) providers who are seeking reimbursement, formal, internal procedures for the SNIP program had not been documented.
- B. Trap, Neuter, and Return (TNR) program policies and procedures were outdated and did not reflect current operational practices.
- C. Formal policies and procedures did not exist for the Return-to-Field (RTF) program with the Humane Society.

Recommendation 112

We recommended management develop or update policies and procedures related to the SNIP, TNR, and RTF programs. Once developed, policies and procedure should be reviewed and approved by management.

Implementation Status: Implemented.

66. Voucher Redemption Procedures for the Spay and Neuter Program Required Enhancement.

Voucher redemption procedures for the Spay and Neuter Program required enhancement. During our prior audit, we noted the following:

- A. There were no controls in place to ensure income verification was performed at voucher issuance and at voucher reimbursement.
- B. Procedures were not adequate to detect invalid vouchers prior to payment. Vouchers received from SNIP and TNR providers were not reconciled against the master list of approved vouchers within the web portal system to ensure validity. Instead, ACD staff currently only verified 'suspicious' vouchers by performing a voucher re-print, however, there was no process in place to ensure a voucher was marked as redeemed. We noted 5 of 46 (11%) vouchers reviewed with the following exceptions:
 - i. One voucher was expired.
 - ii. One voucher was awarded on December 30, 2018, but the surgery was performed a day before on December 29, 2018, according to the packet submitted for reimbursement.
 - iii. Two vouchers submitted were reprinted with new expiration dates that did not match the original expiration dates in the web portal database.
 - iv. One voucher, though valid, was not included in the supporting files provided by the provider for reimbursement.
- C. Procedures provided to veterinarians for TNR did not require the veterinarian to verify that the cats getting TNR were indeed strays and not owned pets.

Recommendation 113

We recommended management perform income validation procedures or revise voucher eligibility requirements.

Implementation Status: Not Implemented.

Management indicated that a new Community Cat Coordinator has been hired and assigned the responsibility to revamp the voucher program.

We continue to recommend management perform income validation procedures or revise voucher eligibility requirements.

Recommendation 114

We recommended management enhance voucher redemption procedures to prevent the payment of duplicate, expired, and invalid vouchers.

Implementation Status: Not Implemented.

Management indicated that a new Community Cat Coordinator has been hired and assigned the responsibility to revamp the voucher program.

We continue to recommend management enhance voucher redemption procedures to prevent the payment of duplicate, expired, and invalid vouchers.

Recommendation 115

We recommended management update procedures to require veterinarians to validate vouchers are accepted for eligible animals only.

Implementation Status: Not Implemented.

Management indicated that a new Community Cat Coordinator has been hired and assigned the responsibility to revamp the voucher program.

We continue to recommend management update procedures to require veterinarians to validate vouchers are accepted for eligible animals only.

67. Spay and Neuter Programs were not Adequately Monitored for Effectiveness.

The Spay and Neuter Programs were not adequately monitored for effectiveness. The spay and neuter program was driven by the budget not on data monitoring demand or increases and decreases in animal populations. Management had no method to monitor whether the program is achieving its objective.

Recommendation 116 (1)

We recommended management develop and implement methods to assess the effectiveness of the program.

Implementation Status: Not Implemented. We determined that there was consistent shortfall for FY 2021 for the SNIP and TNR programs' daily demand versus total daily available.

- ❖ For FY 2021, the SNIP program had a daily demand of 30.68 vouchers, while only 8 per day were allocated.
- ❖ For FY 2021, the TNR program had a daily demand of 18.82 vouchers, while only 2 per day were allocated.

Management indicated that a new Community Cat Coordinator has been hired and assigned the responsibility to revamp the voucher program.

We continue to recommend management develop and implement methods to assess the effectiveness of the program.

68. Return-to-Field Animals are Classified as Stray Which is Out of Compliance with County Ordinance.

During our prior audit, we noted 99% of animals handled by the shelter as part of the Return-To-Field (RTF) program were categorized as stray intakes during the period 2015 to 2019. Categorizing animals in the RTF program as stray is out of compliance with Broward County's Code of Ordinance, Section 4.2(rr), which defines RTF as specific to community cats and 4.2(gg) which states that "community cats shall not be considered stray". Animal data classifications should comply with County ordinance. Failure to classify animals appropriately results in non-compliance with County ordinance.

Recommendation 116 (2)

We recommended management ensure animal data classifications are in compliance with County ordinance.

Implementation Status: Not Implemented.

Management indicated that a new Community Cat Coordinator has been hired and assigned the responsibility to revamp the voucher program.

We continue to recommend management ensure animal data classifications are in compliance with County ordinance.

69. Public Education and Outreach Required Enhancement.

During our prior audit of the shelter's outreach activities, we noted that ACD did not document the number of animals and the outcomes for adoption events they participated in during ten months of the prior audit period October 2018 to July 2019. ACD provided details for 22 adoption events for the four-month period from August to December 2019. However, the agency did not consistently document the number of animals at adoption events and the outcomes. As a result, management could not accurately calculate outcome percentages and we are unable to determine the effectiveness of outreach efforts for the period under review. Based on the information provided, 29 of the 82 (35%) animals that attended the events were either adopted or fostered.

Recommendation 117

We recommended management establish goals for the number of adoption events and the number of animals adopted through these events, and track progress towards achieving them.

Implementation Status: Not Implemented.

Management stated that the Follow-Up Review period coincided with pandemic and post-pandemic changes in regulations surrounding events. This both means that holding events for much of this period was impossible, and that setting goals for events in an evolving regulatory and cultural environment was similarly difficult. ACD has resumed events and is actively collecting data and setting benchmarks surrounding them.

We continue to recommend management establish goals for the number of adoption events and the number of animals adopted through these events, and track progress towards achieving them.

70. Marketing Programs were not Adequately Monitored for Effectiveness.

Management did not independently track and measure the effectiveness of promotional activities. The Agency relied heavily on representations of vendors and advertising agencies and did not independently monitor the marketing program for effectiveness. We noted that.

- ❖ ACD utilized two billboards for advertising during FY 2019. The company handling the billboards provided estimated statistics of weekly impressions. For the periods when the billboards were active, they represented an estimated 2.7 million impressions/viewer exposure.
- ❖ ACD developed a “Save the Kittens Campaign advertising” for Digital Banner advertising in local television markets for CBS, ABC and developed 30 second advertising spots for COMCAST channels, including A&E Animal Planet, CNN, Discovery, HGTV, and Lifetime. The Campaign Wrap-up Report issued by the Advertising agency, reported an estimated 691,300 impressions/ viewer exposures with click through rates of .09% and .29% for ABC and CBS Digital banners, respectively.

However, ACD did not perform surveys or ask visitors to their website or the facility how they heard about the Shelter. As a result, the effectiveness of the promotional activities was not captured or independently measured.

Recommendation 118

We recommended management implement surveys or other methods to independently track and measure the effectiveness of promotional activities.

Implementation Status: Implemented.

71. Employee Timekeeping Practices Required Enhancement.

During our prior audit of one pay period, we noted 46 instances where Supervisors manually entered time (punches) for 20 employees which seems excessive for the size of the organization. Nine of the 20 employees had both in-punches and out-punches manually entered on the same day.

Recommendation 119**We recommended** management:

- A. Ensure that employees are required to clock-in/out and manual entries are kept to a minimum based on exceptions.
- B. Implement procedures to periodically review manual time entries made by Supervisors for reasonableness.

Implementation Status:

- A. **Implemented.**
- B. **Implemented.**

72. Trust Fund Account Setup and Management Needed Improvement.

Trust fund accounts were not managed adequately to ensure that monies were accounted for appropriately and used for the appropriate purpose. Specifically, we noted:

- ✓ All four trust fund balances were comingled and not accounted for separately making it difficult or impossible to validate fund balances and ensure that funds were transferred and disbursed for the purposes intended by County ordinance. For example:
 - i. ACD was unable to provide the fiscal 2019 year-end fund balance for each of the four trust funds.
 - ii. After review of the Victim Trust Fund, we were unable to verify that \$8,364.67 in excess Victim Fees for fiscal year 2019 were allocated to the Sterilization Trust Fund account.
 - iii. After review of the Adoption Trust Fund, we were unable to verify that \$40,513.70 in interest income for fiscal year 2019 was allocated to the Adoption trust account.
- ✓ The Sterilization trust account was underfunded in fiscal year 2019 by \$173,084.61 of license sales, which were due from the veterinarian partners, and were not recorded in PeopleSoft as an accounts receivable.
- ✓ After review of the Adoption Trust Fund, we noted that donations were not properly managed.

- i. Adoption donations of \$29,131 were incorrectly recorded to the General Trust Account for fiscal year 2019.
 - ii. \$5,203 in donations were recorded to incorrect account 473020, Contributions and Donations, instead of the correct account 473022, Donations Under \$10,000.
- ✓ Seven of 17 (41%) of Adoption Trust Fund disbursements reviewed were not in compliance with the Code of Ordinances. Specifically, we noted the following non-compliant disbursements:
- i. Four disbursements for shelter operating expenditures totaling \$2,277;
 - a. \$350.73 for animal food trays
 - b. \$423.05 for plastic trash can liners
 - c. \$1,423.48 for a project to track animals.
 - d. \$80.00 to the Association of Shelter Veterinarians for membership dues
 - ii. Three disbursements for sterilization expenditures totaling \$676;
 - a. \$562.50 for relief veterinary services.
 - b. \$110.56 for ACD personnel Group Insurance
 - c. \$2.97 for ACD personnel Basic Life Insurance

Recommendation 120

We recommended management ensure:

- A. Each trust fund is setup and managed independently.
- B. Recognize revenue, including accounts receivables, in the period in which it is earned.
- C. Donations are recorded accurately in the correct account.
- D. Fund disbursements are compliant with the Code of Ordinances.

Implementation Status:

- A. Not Implemented.** As of July 28, 2022, ACD trust funds are recorded in PeopleSoft in the same General Fund.

Management indicated that trust funds were set up and managed using PeopleSoft Department IDs.

We continue to recommend management ensure each trust fund is setup and managed independently.

B. Not Implemented.

We continue to recommend management ensure revenue is recognized, including accounts receivables, in the period in which it is earned.

C. Implemented.

D. Implemented.

73. Citation Administration Procedures and Forms Required Enhancement.

During our prior audit of citation administration, we noted the following:

- A. Written procedures did not exist to ensure all citations were accounted for. The process required staff to account for each prenumbered citation and to complete a Request for Dismissal Form for voided citations; however, the process was not documented as a Standard Operating Procedure.
- B. Current citation forms did not include a disclosure required by County Ordinance. Broward County Ordinance Sec 4.28 (c)(8) requires that citation forms include a "Notice that additional citations may be issued for each day that the applicable violation is found to exist."

Recommendation 121

We recommended management establish written policies and procedures for citations.

Implementation Status: Implemented.

Recommendation 122

We recommended management revise the citation form to include the disclosures as required per the Broward County Ordinance.

Implementation Status: Implemented.

74. Mail Handling Procedures Required Enhancement.

ACD's procedures did not require that mail be opened by two people to ensure dual control and reduce the risk of the concealment of funds.

Recommendation 123

We recommended management enhance current mail processing procedures to require two employees to open and process mail.

Implementation Status: Partially Implemented. Although two employees are now required to open and process mail, we reviewed 20 Daily Intake Forms and noted that 18 of the 20 (90%) did not have two employee signatures.

We continue to recommend management enhance current mail processing procedures to require two employees to open and process mail.

75. Safe Combinations were not Changed Periodically to Prevent Unauthorized Access.

Management had not implemented a procedure to change the combination of the safe at least annually and when someone with the knowledge of the combination was terminated. During our prior audit, we noted that the previous CSR Supervisor was terminated; however, the combination of the safe was not changed.

Recommendation 124

We recommended management implement procedures to change the safe combination annually and when and immediately when an individual with the access code has been separated.

Implementation Status: Implemented.

76. Daily Deposit Verification Procedures Required Enhancement and were not Consistently Followed.

During our prior audit of deposits for a sample of 30 days during the audit period, we noted the following:

- A. Cashier Certification forms for two out of 30 days (7%), totaling \$633 were not verified by a Supervisor and reviewed and signed by an Account Clerk for accuracy.
- B. Thirteen of 30 deposits (43%), totaling \$140,714.12 were not deposited the next business day as required by County Policy.
- C. No cash shortage or overage report was maintained at ACD

Recommendation 125

We recommended management ensure:

- A. Cashier Certification Forms are reviewed and approved by supervisory personnel.
- B. Cash receipts are deposited the next business day.
- C. Cash overages and shortages are documented, tracked, and reviewed.

Implementation Status:

- A. Implemented.
- B. Implemented.
- C. Implemented.

77. The Contract Between ACD and Pet Supermarket was Invalid and Had not Been Renewed Since 2012, even though Services are Still Performed Between Both Parties.

The Pet Supermarket agreement was expired and had not been renewed or updated since September 2012. We further noted that provisions within the old agreement were still in effect today, and that monitoring and progress reports of animals at Pet Supermarket was not occurring per the terms of the agreement.

Recommendation 126

We recommended management work with the County Attorney's office to update and renew the contract with Pet Supermarket.

Implementation Status: Implemented.

78. Procurement and Purchasing Card Transactions Required Review to Ensure Compliance with County Procurement Policies.

During our prior audit of Purchasing Card (P-Card) transactions, we noted the following:

- A. Transactions were potentially split to circumvent the \$3,500 P-Card limit. Cardholder transactions totaling \$352,947, considered potential splits, were processed within one to seven days or there were an excessive number of monthly transactions with the same vendor. Some of the potential split transactions were processed by one cardholder while others represented joint purchases by at least two cardholders.
- B. Master agreements are not consistently used to reduce costs. During our prior audit, we noted:
 - i. ACD overpaid \$748 for Nitrile Gloves from a vendor and incurred shipping costs of \$547 by purchasing these gloves from a vendor not covered by the existing master agreement. The price paid by ACD was 20% greater than the master agreement price, which also provides free delivery.
 - ii. There were 347 purchases of animal food and supplies from seven vendors totaling \$463,388. Management had not yet explored negotiating a master agreement for animal food and supplies frequently purchased.
- C. From a sample of 60 P-Card transactions we noted the following:
 - i. Thirty-eight of 60 (63%) P-Card transactions totaling \$34,084 were not signed as received and we could not be determined whether the items purchased were received by ACD.
 - ii. Six of 60 (10%) P-Card purchases totaling \$8,102 were not supported by detailed invoices. As a result, we were unable to determine whether they were reasonable, necessary, allowable by the County, and exempt from sales tax.
 - iii. Three of 60 (5%) P-Card purchases. Totaling \$699, were not exempt from sales tax.

Recommendation 127

We recommended management ensure:

- A. Cardholders comply with the County's P-Card policies.
- B. Purchases for amounts in excess of the P-Card limit are competitively procured.

Implementation Status:

- A. Implemented.
- B. Implemented.

Recommendation 128

We recommended management ensure:

- A. Master Agreements are utilized when available.
- B. Master agreements are established for food and supplies frequently purchased items.

Implementation Status:

- A. **Not Implemented.** Of 15 invoices for frequent animal food and supplies reviewed, none were from master agreements.

We continue to recommend management ensures Master Agreements are utilized when available.

- B. Implemented.

79. General Procurement Transactions Required Review to Ensure Compliance with County Procurement Policies.

During our prior audit of general procurement transactions, from a sample of 19 general procurement transactions we noted the following:

- A. Five of 19 (26%) purchases or 26% totaling \$29,043 that required quotes, were not supported by quotes.
- B. Nine purchases totaling \$115,600 were not signed for when received
- C. Two assets purchased for a total of \$65,470 were not tagged and capitalized in the accounting system.

Recommendation 129

We recommended management ensure the agency complies with the County's procurement policies:

- A. Obtaining the required number of quotes based on the purchase price.
- B. Having the receiver sign the accompanying invoice or receiver slip.
- C. Tagging and capitalizing purchase greater than \$1,000.

Implementation Status:

A. Implemented.

B. Not Implemented. Eleven of 15 purchases or 73% sampled did not have a signed receiver or invoice approving the delivery or services.

We continue to recommend management ensure the agency complies with the County's procurement policies for having the receiver sign the accompanying invoice or receiver slip.

C. Implemented.

80. User Access was not Consistently Granted as Authorized on Completed User Access Request Forms.

Management had implemented user access forms to authorize access to the Chameleon system; however, access was not consistently granted as authorized on these forms. Although access request forms were submitted for 100% of the employees reviewed, we noted two of 11 (18%) employees granted access to Chameleon during the prior audit period, who were not granted access consistent with the access authorized. In one instance, the account was assigned to the incorrect group. Upon notification, ACD corrected this issue immediately. In the second instance, the change of access was authorized via email which was inconsistent with ACD's procedures.

Recommendation 130

We recommended management ensure that all access changes are consistent with the access authorized on a user access request form.

Implementation Status: Partially Implemented. While all access granted to user was consistent with the access requested or the users job responsibilities, three of 17 (18%) access requests were not approved by the Animal Care Director or designee.

We continue to recommend management ensure that all access changes are consistent with the access authorized on a user access request form.

81. Chameleon Minimum Password Requirements did not Comply with County Policy.

Chameleon minimum password security requirements were not in compliance with the County Administrative Policy and Procedures (CAPP) and the Internal Control Handbook (ICH). While the Chameleon application could have used the SQL Server Login controls that would have enforced Windows Policy security settings, they had not been activated for user accounts resulting in password security that did not comply with the CAPP / ICH.

Recommendation 131

We recommended management work with the vendor to enhance Chameleon password security controls to comply with County Administrative Policies & Procedures.

Implementation Status: Implemented.

82. Monitoring of Developer/Administrator Access to the Production Environment Required Enhancement.

Database logging had not been enabled to adequately monitor changes made by the application administration/developer. ACD had one individual that was both the system administrator and software developer for the Chameleon system. Because this individual had direct access to the production database and this access was required for him to perform day to day system maintenance and security activities, monitoring controls, such as database logging would reduce the risk created by this combination of access and responsibilities. There was no reasonable method to ensure that all changes performed to the database had been authorized by management and approved by the change control committee.

Recommendation 132

We recommended management evaluate and implement monitoring controls to ensure that all changes performed to the database has been authorized by management and approved by the change control committee.

Implementation Status: Not Implemented.

Management indicated that the IT Change Management SOP has been revised and publication has been held until ETS implements a data monitoring solution.

We continue to recommend management evaluate and implement monitoring controls to ensure that all changes performed to the database has been authorized by management and approved by the change control committee.

83. Generic Accounts were Used to Administer the Volgistics System Reducing User Accountability.

Generic accounts were used to perform daily application administrative functions on the Volgistics volunteer management software. A generic or shared role account is an account designed for a specific role that can be used by more than one person (e.g. administrator, system).

Recommendation 133

We recommended management ensure the use of generic accounts is restricted, where possible. In instances when these accounts must be used, management should ensure appropriate controls are in place to monitor user activity and tie that activity to authorized individuals.

Implementation Status: Implemented.

84. Volgistics Minimum Password Requirements did not Comply with the County's Password Policy.

Volgistics password security settings had not been configured to meet County policy requirements. Specifically, we noted deficiencies pertaining to the available Volgistics password settings for password complexity, length, and expiration period.

Recommendation 134

We recommended management configure the available password security parameters to meet or exceed County policy.

Implementation Status: Implemented.

85. Volunteer Activities Listed on Volunteer Applications did not Match the Activities Available for Selection Within Volgistics.

The job preferences listed in the Volunteer Agreement and other volunteer application documents did not align with the activity descriptions within Volgistics.

Recommendation 135

We recommended management ensure volunteer activities in Volgistics agree to job preference options included in application documents to facilitate appropriate volunteer assignment, tracking, and data analysis.

Implementation Status: Implemented.

SUMMARY OF ALLEGATIONS & CONCLUSIONS

Allegations and Conclusions

At the initiation and during the course of our follow-up review, we received allegations from members of the public. This section identifies these allegations, and our related conclusions and comments. Definitions of terms used in our conclusions are identified below:

Definitions Used in Follow-up Review Conclusions on Allegations

Substantiated—There is sufficient evidence to justify a reasonable conclusion that the allegation is true.

Unsubstantiated—There is insufficient evidence to either prove or disprove the allegation.

Unfounded—There is sufficient evidence to justify a reasonable conclusion that the allegation is not true.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
1.	An animal (Roxy) was unnecessarily euthanized.	Unfounded	Roxy entered the shelter on September 17, 2021. There were no abnormalities noted during the intake exam on September 18, 2021. Medical records indicate that Roxy exhibited symptoms of kennel cough and lack of appetite on September 23, 29, and 30, 2022. On October 1, medical records indicate that Roxy was depressed and experiencing severe green nasal discharge and an increase in respiratory effort. A rescue blast went out on October 1, 2021, indicating that Roxy needed medical care urgently. She remained in the shelter for an additional 13 days. On October 14, kennel staff noted that Roxy was lethargic and lacking in appetite. Upon examination, Roxy had significant abdominal distension as a result of a splenic mass and abdominal fluid resulting in the decision to euthanize.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
2.	The County has rejected Pets' Broward's offer of \$125,000 to redo the shelter's backyard.	Unfounded	Based on interviews conducted and review of documentation, Pet Broward's offer to redo the shelter's backyard was in discussion for over three years. On November 8, 2021, Pets' Broward withdrew the offer. Reasons provided include lack of comfort with the contract, termination of a member of the organization as a volunteer and the refusal by the shelter to rehire that member, and lack of willingness to work with the current Director as contract administrator.
3.	The new leadership at the shelter is keeping animals out to make life easier and the statistics better.	Partially Substantiated	The shelter has implemented new intake policies focused on the concept of community sheltering to keep animals in the communities in which they are found with the stated intent of keeping animals where they have the greatest chance of survival and re-homing. We found no evidence that the purpose of this policy is to make life easier and the statistics better. <i>See Additional Opportunity for Improvement A.4</i>

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
4.	The Director of the shelter changed its policies in relation to lost pets and stray animals. Specifically, police departments and cities in Broward County were told that they cannot drop off strays at the shelter and that the shelter is closed to new animals.	Partially Substantiated	The shelter has implemented new intake policies and have asked certain local police departments to hold pets for 72 hours. We noted no announcements to the public or cities and police departments in 2021. In April of 2022, a letter was sent to Broward City Managers Association explaining intake policies. Prior to that letter, we noted correspondence with the Board of County Commissioners, Broward Sheriff's Office, and veterinarian partners. We found no evidence that police departments were told that they cannot drop off strays at the shelter or that the shelter was closed to new animals. <i>See Additional Opportunity for Improvement A.4</i>

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
5.	The Director of the shelter changed its long-standing policy of rejecting rescue groups who have/had been banned from other shelters. Specifically, she removed that clause from the rescue partner agreement and approved Human and Animals United (HAAU) rescue group which has been permanently banned from Miami-Dade Animal Shelter. It appears that HAAU is being given preferential treatment by the Director. New York Bully Crew (NYBC) Rescue, a current rescue partner, has been banned from Miami-Dade Animal Shelter and is in violation of numerous agreement protocols. The shelter changed its long-standing policy of rejecting rescue groups who have/had been banned from other shelters	Partially Substantiated	Management confirmed that there was a notice on ACD's website indicating that rescue groups who have/had been banned from other shelters are rejected. This notice was removed. According to management, there was no policy to support that notice, so it was removed. We found no evidence of the removal of a clause rejecting rescue groups that had been banned from other shelters from the rescue partner agreement. We found evidence that HAAU was approved and placed on a 1-year probation; however, we found no evidence of preferential treatment given to HAAU. There were three rescue applications in 2021, including HAAU. All three were approved. HAAU was the only one of the three rescue partnerships to be formally placed on a 1-year probation. During the probation period, HAAU was required to submit updates on any animals removed from the shelter. We were unable to verify that New York Bully Crew was banned from Miami Dade Animal Shelter.
6.	Christina Barletta, Vice President of HAAU, was charged with animal cruelty in Palm Beach County and is currently working with the rescue at the shelter.	Unfounded	Review of the Palm Beach County Clerk of the Circuit Court website confirmed that on July 13, 2015, Ms. Barletta unlawfully failed to provide proper animal care/manner of keeping in violation of Palm Beach County Ordinance 98.22. However, upon reviewing HAAU's Rescue application, we noted that Ms. Barletta was not listed as an organization officer. A search of the Florida Department of Corporations confirmed the same. In addition, ACD received a letter from the law firm of John R. Vitola on behalf of HAAU dated October 6, 2021, affirming that Christina Barletta is not and has never been a member of HAAU.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
7.	The shelter did not check the references of two people who transported animals for HAAU.	Substantiated, but no violation of policy	Page 4, item 7 of the Rescue application requires applicants to agree and abide by requirements including "... that no director, operator, staff, and/or animal caregivers of the Rescue Partner have been charged for, convicted of, found guilty of, or entered a plea of nolo contendere or guilty to, regardless of adjudication, animal cruelty, neglect, or abandonment." It is not ACD's responsibility to check references of individuals who work for other organizations. No violation of current policy noted.
8.	Thora, a healthy and treatable dog was wrongfully euthanized.	Unfounded	Based on inquiry with ACD Staff and reviewing medical notes, Thora had several surgeries and blood transfusions in an attempt to remedy continued vaginal bleeding. During the last surgery, her internal injuries and body's inability to heal resulted in the medical decision to not awaken the animal from surgery but rather euthanize while already sedated.
9.	Shelter administration quotes a list of 220 "active" rescue groups the division partners with, which is misleading. Rescue activity dropped by 44% under current management. Only 10 rescues removed more than five animals from the shelter. (FY 2021)	Partially Substantiated	A query of the Chameleon database showed 179 active rescue partners as of July 26, 2022. The Rescue distribution list as of August 4, 2022, had 164 approved groups. Rescue activity increased in 2021 and appears to be below historical norms in fiscal year 2022. The total number of animals rescued is projected to fall by approximately 61%. As a percentage of intake, the number of animals rescued is projected to fall from 17% in FY 2021 to 6% in FY 2022. We noted 19 rescue groups removed 6 or more animals each during FY 2021 <i>See Additional Opportunity for Improvement A.6</i>

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
10.	Rescue Bulletins sound like Death Notices and Rescue Bulletins are sent out on Sundays when the shelter is closing.	Unfounded	We noted that although several posts appeared sad, they were constructed to express a sense of concern and urgency to the reader. Our testing showed that only two of the 15 Rescue Bulletins reviewed were sent out on Sundays, noting that the majority were sent out on various other days of the week.
11.	People dropping off stray animals are being refused intake by the shelter.	Unsubstantiated	The shelter has implemented new intake practices with an emphasis on keeping animals in the communities in which they are found imposing waiting periods and encouraging community members to keep found animals. According to management, the shelter will continue to respond to any concerns to sick injured or dangerous animals. <i>See Additional Opportunity for Improvement A.4</i>
12.	Animals are being euthanized because the shelter is full.	Unsubstantiated	The live release rate has been holding steady from 2019 to 2021 (2019- 83.98%, 2020- 84.78%, 2021- 84.92%). No evidence of increased euthanasia based on shelter capacity.
13.	Milo, a dog, was released into the care of its owner without an adequate investigation. No follow-up or home visit was done to ensure that the dog was being properly taken care of.	Unfounded	According to notes in Chameleon and inquiry of the Field Officer Supervisor, an investigation was carried out and the owner stated that the dog was lost for approximately one month. The owner added that its medical condition was due to it being at large 15 miles away from home instead of animal cruelty. Notes documented several follow-ups and home visit by a Field Officer.

14.	The death of two dogs due to starvation could have been avoided if the Field Officer had confiscated them during an earlier visit.	Unsubstantiated	On October 12, 2021, an ACD field officer was dispatched to a home on a possible animal cruelty call alleging that the animals were being kept in a deplorable state. Field Officer indicated that no one was home noted only one animal in the backyard that did not seem in distress. On October 14, another visit was made. Again, no one was home and the office left contact information on the door. On October 17, the home-owner was there, and the Field Officer noted that two dogs had free range of the back yard and the other two were improperly tethered. The Officer noted that the animals appeared to be clear eyed and active, and one dog was noted to have a limp that appeared to be a little thin. The other three dogs appeared trim. The Field Officer visited the home another nine times before leaving a warning for the owner on November 14, 2021. The Field Officer visited the home three more times before closing the call on November 24, 2021. There was no documentation about whether the issues noted about the condition of the animals was corrected. On December 10, 2021, Fort Lauderdale Police received a call from a concerned resident. The Police Office noted one emaciated dog with a broken right front leg. Noted another dog significantly underweight. Found the lifeless body of another other dog that appeared to have died that day, and a dog buried in a shallow grave. ACD Field Officer voluntarily requested that the owner surrender the dogs. She surrendered two dogs. Field Officer did not believe the condition of the dogs at that time warranted confiscation despite multiple warnings. We are unable to determine whether the dogs could have been confiscated.
15.	The shelter released 3 sick senior dogs (Shane, Spencer, and Silas) to an adopter without proper medical care and	Unfounded	The shelter did release the three senior dogs; however, we determined that the animals were medically assessed and

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
	assessment. Specifically, all were heartworm positive (information provided by shelter only said one was).		treated. In relation to the heartworm issue, there is no internal or external requirement for heartworm testing of animals before adoption. Best practices issued by the American Heartworm Society (AHS) and supported the Associations of Sheltered Veterinarians, recommends that heartworm testing be performed annually for dogs. If an animal exhibits clinical signs of heartworm infection or other individual risk factors, then more frequent testing might be necessary.
16.	Fausto, a dog, had over \$3,000 raised for his benefit and was sent to Rosa Fond of HAAU. There has been no accountability from the Director of Animal Care or Ms. Fond about Fausto's whereabouts, or the funds raised on his behalf.	Unfounded	According to the Alternate Placement Coordinator, the shelter received a verbal update that Fausto was adopted. The funds were raised on behalf of the HAAU and not ACD, as such, ACD is not obligated to ensure that monies raised are accounted for.
17.	Most of the employees who sit on the shelter's Euthanasia Panel are not medically or behaviorally certified to make qualified decisions regarding ending the lives of animals.	Substantiated, but no violation of policy.	We substantiated that most of the employees who sit on the shelter's Euthanasia Panel do not hold medical or behavioral certifications; however, there is no requirement that they hold any such certification. Veterinarians are responsible for the medical diagnoses of all animals and the shelter has a certified animal behaviorist. No violation of current policy noted.
18.	A large number of kittens, cats, and dogs have been unnecessarily euthanized.	Unsubstantiated	The live release rate has been holding steady from 2019 to 2021 (2019- 83.98%, 2020- 84.78%, 2021- 84.92%). No evidence of a large number of animals unnecessarily euthanized. We did note some documentation issues. <i>See Opportunity for Improvement 28</i>

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
19.	There are issues with uploading pet licenses (tag) online. It was alleged that a pet owner could not upload a rabies certificate for their pet.	Unsubstantiated	County Audit Staff performed a test of the online pet registration process it appears to be fully functional.
20.	Good Karma Rescue, which was given a building by the County, is contractually obligated to take 30 dogs and 40 cats per month from the shelter. However, it is not fulfilling its contractual obligations with the County	Substantiated	Good Karma did not remove the minimum number of felines for eight of the 13 months reviewed. Neither did it remove the minimum number of dogs for 12 of the 13 months. <i>See Additional Opportunity for Improvement A.5</i>
21.	There are not enough TNR & SNIP vouchers. The only provisions for free spay/neuter are for owned cats, not feral cats.	Partially Substantiated	The TNR & SNIP programs are underfunded when compared to demand. TNR vouchers are only available for feral cats, and SNIP vouchers are for owned dogs and cats. <i>See Opportunity for Improvement 67</i>
22.	The law was not enforced. Four pit bull dogs were found abandoned, emaciated, and injured in a cage at a home in West Park, FL. Two of the dogs had broken ribs and one had a fractured hip. ACD and BSO were called but instead of confiscating the animals due to animal cruelty, they gave the owners a citation and 48 hours to remove them from the cage.	Substantiated but no violation	According to notes in Chameleon, the four dogs were not emaciated nor abandoned, however, one of the dogs was injured. The owner was cited for animal cruelty in relation to the injured dog and ordered to seek medical care. We found no violation of law. Florida Statute 828.073(2) states an ACO or law enforcement officer may lawfully seize any animal cruelly treated or order the owner of the animal to provide care for it without removing the animal from its present location.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
23.	On November 24, 2021, November 27, 2021, December 8, 2021, and December 15, 2021, the Director stated that the shelter was at capacity in order to keep animals out of the shelter and to make shelter statistics better.	Unsubstantiated	We are unable to evaluate whether the shelter was at capacity on those given dates as management no longer performs daily inventory/census counts of animals as required by the Division's documented and approved policies and procedures. Other records were also inadequate to make the determination. <i>See Opportunity for Improvement 26</i>
24.	The director of the shelter is unfairly firing volunteers. In addition, she is not allowing fully vaccinated and socially distant volunteers to return to the shelter during Covid when, at the same time, restaurants, bars, and other businesses throughout Broward County have been fully operational. The shelter has used Covid as an excuse to keep volunteers out.	Unsubstantiated	The Volunteer Coordinator reported that no volunteer services had been terminated since July 2021. We noted that the only documentation to record disciplinary or corrective action taken by ACD against volunteers is email correspondences sent to respective volunteers by ACD. We noted that volunteers are currently working at the shelter.
25.	The former Rescue Coordinator, resigned in September 2021 and has not been replaced.	Unfounded	The former Rescue Coordinator separated on October 3, 2021, and was replaced on October 3, 2021.
26.	At least 8 staff members have quit, and this greatly reduces the chances of cats and dogs receiving much needed attention and further networking by staff members.	Partially Substantiated	Shelter management confirmed that at least 8 employees have separated from the agency, however, we could not quantify the impact of employee turnover in relation to animal care at the shelter. It is possible that increased turnover may or may not affect animal welfare. <i>See Additional Opportunity from Improvement A.1</i>
27.	The shelter is short-staffed and needs to hire additional employees.	Substantiated	Based on our staffing analysis, staffing at the shelter requires enhancement. <i>See Additional Opportunity for Improvement A.1</i>

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
28.	The shelter's Animal Behaviorist is not qualified.	Unfounded	The shelter Animal Behavioral Specialist possesses a Certified Professional Dog Trainer Knowledge Assessed (CPDTKA) Certification which is one of the requirements of Broward County and has over nine years of general animal behavior experience, including as a behavioral manager and behavioral specialist and trainer.
29.	Poe, a dog, was put on a 30-day regimen of Trazadone to treat his hyper anxiety. Poe was euthanized before completing his treatment plan; therefore, he was not given a fair chance to be rehabilitated.	Unfounded	Poe entered the shelter on September 30, 2021, and was assessed as non-aggressive. Behavioral notes recorded in Chameleon stated that his behavior had been steadily declining inside the kennel (19-day decline from October 16, 2021, to November 3, 2021). Kennel staff informed the Animal Behavioral Specialist that they had difficulty walking him due to consistent biting at hands, intense leash biting, and anxiety resulting in the decision to euthanize.
30.	The shelter lost access to two Pet Supermarket stores.	Partially Substantiated	We confirmed that the shelter lost access to one Pet Supermarket store because the shelter did not have enough cats or kittens in the shelter to supply.
31.	A donated x-ray machine is not being used by the clinic.	Unfounded	County Audit staff observed the x-ray machine being used and visually inspected its log, which records the animals that were examined.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
32.	In December 2021, a staff member was critically injured by an animal at the shelter and may lose her arm due to the incompetence and understaffing of the shelter.	Partially Substantiated	County Audit staff spoke with the management, the injured employee, and reviewed the Bite Report incident form, and confirmed that she was seriously injured. However, there is no evidence to prove that the incident occurred due to incompetence and understaffing at the shelter. The injured employee is an experienced Animal Care Specialist who possesses over ten years of animal handling experience at the shelter. A routine part of her daily duties is walking dogs.
33.	The shelter is soliciting cash donations; however, the shelter is not allowed to accept monetary donations outside of grants are not allowed.	Unfounded	While the shelter is soliciting both monetary and non-monetary donations on its website, Broward County Administrative Code allows the acceptance of monetary donations pursuant to guidelines in Section 18.13 of the Broward County Administrative Code.
34.	An Animal Control Officer failed to comply with animal cruelty laws when he did not confiscate a dog (animal ID A2175492) that was neglected by its owner.	Unsubstantiated	According to notes in Chameleon, the dog appeared alert and friendly but underweight when viewed by the officer. Therefore, the officer did not believe confiscation of the animal was warranted since it was not in immediate distress with limited or no possibility of relief. The officer issued a warning and educated the dog owner about providing adequate vet care and proper manner of keeping protocols. Florida Statute 828.073(2) states an ACO or law enforcement officer may lawfully seize any animal cruelly treated or order the owner of the animal to provide care for it without removing the animal from its present location.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
35.	Calls to the shelter and 311 help line to report stray or injured animals have gone unanswered	Partially Substantiated	Although the rate at which calls are answered within ACD has improved since the initial audit, phone coverage is still considered inadequate as approximately 54% of incoming calls are unanswered. When evaluating all calls received within ACD and at the call center related to animal care, approximately 9% of the calls are unanswered. However, we are unable to determine the subject matter for the unanswered calls. <i>See Opportunity for Improvement 58</i>

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
36.	Animals are not being provided with adequate medical care at intake for common diseases (heartworm etc.).	Unsubstantiated.	We reviewed ACD's standard operating procedures for incoming animals and noted that medical procedures for incoming animals include deworming; flea/tick prevention; physical examination to check for abnormalities in eyes, ears, oral, cardio/respiratory, cardio/respiratory, musculoskeletal, neurologic, lymphatic, skin, abdomen, urogenital Based on our review of 15 different animal identification records, we noted that all of the animals were provided with medical evaluations at intake. Per management, heartworm medication is only provided during intake if there are signs or symptoms during the intake medical examination. Otherwise, we noted that the ACD policies require that Ivermectin and Pyrantel are provided orally once a month for heartworm and intestinal parasite prevention based on intake date. The AHS recommends annual screening for all dogs over 7 months of age with both an antigen and a microfilaria test. They also recommend year-round administration of preventive drugs approved by the US Food and Drug Administration (FDA) to prevent heartworm infection and enhance compliance. The Association of Shelter Veterinarian (ASV) supports the application of the American Heartworm Society (AHS) guidelines for the prevention, diagnosis, and management of canine and feline heartworms.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
37.	The shelter is delaying the posting of monthly reports required by law.	Substantiated but no violation	Our review of monthly reports found that there was a delay in posting them online. Management stated that their IT Specialist was new to the role and did not post them in a timeline manner. However, ACD published the required information on a data dashboard which is refreshed daily. Section 823.12(2)(a) of the Florida Statutes requires the following intake data to be published monthly by the shelter: surrendered by owner; stray; impounded; confiscated; transferred from within Florida; transferred into or imported from out of the state; and born in the shelter. In addition, the statute requires that the disposition of all animals taken in by the shelter be published monthly. The data must include disposition by: adoption; reclamation by owner; death in kennel; euthanasia at the owner's request; transfer to another public or private animal shelter, humane organization, or animal control agency operated by a humane society or by a County, municipality, or other incorporated political subdivision; euthanasia; released in field/Trapped, Neutered, Released (TNR); lost in care/missing animals or records; and ending inventory/shelter count at end of the last day of the month. Based on our review of the data dashboard, it contains the data required by the statute.

Allegation No.	Allegation Summary	Follow-up Review Conclusion	Auditor's Comments
38.	Two dogs, Theo and Lucy, were euthanized despite rescues expressing an interest in them.	Unfounded	Based on our review of behavioral notes, Theo was deemed dog aggressive, difficult to walk, and exhibited signs of anxiety in and out of the kennel. In addition, no official rescue hold was placed, only an inquiry. A review of Lucy's medical notes revealed that she was diagnosed with acute cerebellar ataxia on December 20, 2021, and approved for rescue that day. While an official hold was placed on her, it was placed after she was euthanized. She was euthanized on January 3, 2022, at 9:13 AM. The hold was placed on the same date but at 3:58 PM, which is more than six hours later.

ADDITIONAL OPPORTUNITIES FOR IMPROVEMENT

Our follow-up procedures and review of allegations disclosed certain issues that should be addressed. Accordingly, the Additional Opportunities for Improvement presented in this report may not be all-inclusive of areas where additional improvement may be needed.

A.1 Staffing at Animal Care Division Requires Enhancement and Open Positions Should be Filled.

Staffing at the Animal Care Division (ACD) requires enhancements and open positions should be filled to support current operations and provide minimum standards of care. We estimate that ACD is at 90% the staffing level needed to adequately provide full services to the public for the specific operations reviewed in Table A.1.A. In addition, we noted that 10.5 budgeted position were unfilled as of July 12, 2022. The comparison between current budgeted positions and positions filled is also shown in Table A.1.A.

Our updated analysis examined key positions for shelter operations and programs, estimating the number of man-hours needed for each service and calculating the number of staffing resources needed for full coverage given net available working hours per full time equivalent (FTE) given the following assumptions:

- ❖ ACD operates 6 days per week. *Recommendation #14 to open shelter 7-days per week was not implemented.*
- ❖ Kennel operations staff operate on a 10 hour per day, 4 day per week schedule. *Recommendation #13 to move staff to a 10-hour per day schedule was implemented.*
- ❖ Employees utilize all benefits each year, including:
 - Allotted 15 or 20-minute breaks
 - Job Basis Leave
 - Sick Leave
 - Annual Leave
 - Daily Time Adjustment
- ❖ Annual Net available working hours per FTE working an 8-hour schedule is:
 - 1525 Hours (*employees not eligible for job basis leave*)
 - 1485 Hours (*employees eligible for job basis leave*) (*See Appendix C*)

- ❖ Annual Net available working hours per FTE working a 10-hour schedule is:
 - 1520 (*employees not eligible for job basis leave*)
 - 1480 (*employees eligible for job basis leave*) (*See Appendix C*)
- ❖ Shelter Clinic is open 6 days per week, 8-hours per day. *Recommendation #14 to open shelter 7-days per week was not implemented*
- ❖ Low-Cost Wellness Clinic is open 5 days per week, 8-hours per day.
- ❖ Management manages the population of animals to the shelter's design specifications of
 - 106 Dogs
 - 164 Cats

Table A.1.A
Summary of Staffing Requirements for Selected ACD Operations and Programs

Animal Care Division Agency Staffing Analysis				
Supervisory	Current Budgeted FTE as of 7/12/2022	Positions Filled as of 7/12/2022	Adjusted Proposed Staffing	Additional Staff Needed
KENNEL OPERATION POSITIONS	23	22	26	3
Cleaning and Feeding	11	10	16	5
Enrichment	9	9	7	-2
Behavioral Specialist	1	1	1	0
Kennel Supervisor	1	1	1	0
Enrichment Coordinator	1	1	1	0
CLINIC SERVICES	23.5	17.5	24	.5
Vet Tech Shelter Clinic	14	10.5	14	0
Vet Tech Low-Cost Wellness Clinic	3	3	3.5	.5
Vet Tech Supervisor/Program Coordinator	2	1	2	0
Veterinarian - Shelter Clinic	3.5	2	3.5	0
Veterinarian - Wellness Clinic	1	1	1	0
CUSTOMER SERVICE POSITIONS	10	9.5	14	4
Customer Service Representatives	8	8	12	4
Intake (Prevention) Supervisor	1	1	1	0
Customer Service Supervisor	1	0.5	1	0
FIELD SERVICE POSITIONS	16	13	16	0

Field Service Officers	14	11	14	0
Field Service Supervisor	2	2	2	0
KEY PROGRAM POSITIONS	7	7.5	9	2
Foster Coordinator	0.5	0.5	1	.5
Rescue Coordinator	0.5	0.5	1	.5
Adoption Coordinator	0	0.5	1	1
Return to Field Coordinator	1	1	1	0
Volunteer Coordinator	1	1	1	0
Outreach Coordinator	1	1	1	0
Pet Supermarket Coordinator	1	1	0	-1
Information Technology Specialist	1	1	2	1
Alternate Placement Manager (New)	1	1	1	0
PET LICENSING	5.5	5.5	5.5	0
Total	85 (90%)	74.5	94	9.5

Compiled by the Office of County Auditor based on analysis of staffing requirements.

Additional detail supporting our staffing analysis for each operation or program is described in sections A. through F. below:

A. Kennel operations staffing requires additional enhancement.

Cleaning and Feeding

The number of Kennel Operations staff is inadequate to meet industry requirements for cleaning and feeding animals. The National Animal Control Association (NACA) and the Humane Society of the United States (HSUS 2010) recommend a minimum of 15 minutes of care time per day for each animal housed in the shelter. Management has established a capacity of care at (106 dogs and 164 cats).

Based on this estimate and not the animal population which fluctuates above and below the shelter's capacity throughout the year, we applied the standard 15 minutes per animal to determine the minimum number of staff required for cleaning and feeding to be 16 full time equivalents (FTE) after accounting for net available work hours (*total hours - leave and holidays for one FTE*) in order to meet this minimum standard as shown in Table A.1.B.

Table A.1.B
Calculation of Minimum Staffing Requirements for Feeding and Cleaning

Calculation of Minimum Staffing Requirement (Feeding and Cleaning)	
Capacity of Dogs Per Design	106
Capacity of Cats Per Design	164
Capacity for Animals at ACD	270
Daily Staff Hours ($270 * 15 / 60$)	67.5
<i>Given a 10-hour per day shift: It requires approximately 7 people (70 hours)</i>	
Number of Kennel Staff Hours Per Year ($70 * 365$)	25,550
Net Available Work Hours per FTE	1,520
Minimum Required Kennel Staff FTE	16.8

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week, 10-hour per day schedule as animals require feeding and cleaning daily.

Enrichment

In addition to cleaning and feeding, animals also require enrichment, which refers to a process for improving the environment and behavioral care of confined animals within the context of their behavioral needs. The purpose of enrichment is to reduce stress and improve well-being by providing physical and mental stimulation, encouraging species-typical behaviors (e.g., chewing for dogs, scratching for cats), and allowing animals more control over their environment.

ASV Guidelines indicate that animals should receive some type of positive social interaction outside of the activities of feeding and cleaning daily (e.g. walking, playing, grooming, petting, etc.). This is especially important for animals housed long-term. While we are aware that both dogs and cats require enrichment, we focused our analysis on dogs as they require more physical interaction than cats. Guidelines are inconsistent on the amount of time required for enrichment as it can take multiple forms; however, we noted that a 10 to 20-minute timeframe is cited by various organizations. For example:

"20 minutes of well-matched physical play between dogs is equivalent in energy expenditure to a 2-hour walk."

- <https://www.andersonanimalshelter.org/enrichment-behavior>

"for some dogs, 10 minutes of mental enrichment can be the equivalent of 30 minutes of physical activity."

- <https://dogsdayoutseattle.com/variety-spice-life/>

For our staffing estimation, we used 15 minutes of enrichment per day per dog. We are aware that placing dogs into playgroups may gain efficiencies and enrichment may also be provided by preparing toys and food games; however, any extra time gained using these methods can be used for cat enrichment. Table A.1.C shows our calculation for minimum number of staff needed for enrichment.

Table A.1.C
Calculation of Kennel Staffing Requirements for Enrichment

Calculation of Minimum Staffing Requirement (Enrichment)	
Capacity of Dogs Per Design	106
Dogs Requiring Enrichment	106
Daily Staff Hours (106 * 15 / 60)	26.5
Number of Kennel Staff Hours Per Year (26.5 x 365)	9,673
Net Available Work Hours per FTE	1,520
Minimum Required Enrichment Staff FTE	6.4

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week, 10-hour per day schedule as animals require enrichment daily.

Based on the analysis above, we estimate that ACD requires 23 full time equivalents (FTE) for cleaning, feeding and enrichment to meet minimum standards of care at capacity. ACD currently has 20 positions for cleaning feeding and enrichment, thus an addition 3 full time equivalents are needed to meet minimum staffing requirements.

Behavioral Specialist & Kennel Operations Supervisors

ACD has one certified Animal Behavioral Specialist or Trainer on staff to rehabilitate animals with behavioral issues and to assist in making animals more adoptable to reduce the risk of euthanasia. ACD also has Kennel Supervisor and one Enrichment Coordinator to supervise kennel operations. Table A.1.D shows the calculation of minimum staffing requirements to fill the each of these positions for the entire year.

Table A.1.D
Calculation of Minimum Staffing Requirement for Each Behavioral Specialist & Supervisors

Calculation of Minimum Staffing Requirement (Behavioral Specialist & Supervisors)	
Daily Staff Hours	8
Number of Kennel staff Hours per year ((52.14 (<i>weeks</i>) x 6) – 10 days) x 8	2,423
Net Available Work Hours per FTE	1,520
Minimum Required Behavioral Specialist & Supervisors (FTE)	1.6

*Staffing recommendation is calculated by the County Auditor's Office based on a 6-day per week (minus 10 holidays), 8-hour per day schedule.

Based on the analysis above, we estimate that ACD requires 1 full time equivalent to fill each Behavioral Specialist, Kennel Supervisor and Enrichment Coordinator position to have full coverage. ACD has one FTE for each, thus, no additional FTE are needed to provide minimum staffing for each position.

B. Medical staffing requires additional enhancement.

Veterinarians

Veterinarians are responsible for handling and overseeing the medical care of animals in the Shelter Clinic and the Low-Cost Wellness Clinic. Based on job functions performed, the number of animals within the shelter, and discussions with management, we estimate that two Veterinarians per day are needed for the Shelter Clinic and one Veterinarian per day is needed to support the Low-Cost Wellness Clinic. Table A.1.E shows the calculation of minimum staffing requirements to have two veterinarians at the shelter each day for an entire year as well as staffing the rabies clinics two days each month. In addition, Table A.1.F shows the calculation of minimum staffing requirements to have one veterinarian in the wellness clinic each day for an entire year given a 5-day per week schedule for the wellness clinic.

Table A.1.E
Calculation of Minimum Staffing Requirement for Veterinarians in the Shelter Clinic

Calculation of Minimum Staffing Requirement (Veterinarians – Shelter Clinic)	
Daily Staff Hours (8 x 2)	16
Number of Staff Hours Per Year ((365) – 10 days) x 16	5680
Rabies Clinic (2 days per month x 12 x 8)	192
Total Annual Operating Hours	5,872

Net Available Work Hours per FTE	1,485
Minimum Required Veterinarian Shelter Clinic FTE	3.9

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week (minus 10 holidays), 8-hour per day schedule as animals require medical services daily.

Table A.1.F
Calculation of Minimum Staffing Requirement for Veterinarians
in the Low-Cost Wellness Clinic

Calculation of Minimum Staffing Requirement (Veterinarians – Low-Cost Wellness Clinic)	
Daily Staff Hours (8 x 1)	8
Number of Staff Hours Per Year = ((52.14 (weeks) x 5) – 10 days) x 8	2,006
Total Annual Operating Hours	2,006
Net Available Work Hours per FTE	1,485
Minimum Required Veterinarian Wellness Clinic Staff FTE	1.4

*Staffing recommendation is calculated by the County Auditor's Office based on a 6-day per week (minus 10 holidays), 8-hour per day schedule.

Based on the analysis above, we estimate that ACD requires 3.5 full-time veterinarians to staff the Shelter Clinic and 1 Veterinarian to staff the Low-Cost Wellness Clinic. ACD currently has 4.5 veterinarian positions. Thus, no additional staffing needed.

Shelter Clinic Veterinary Technicians

Veterinary Technicians are responsible for handling the medical care of animals for whom ACD is responsible, including animals housed within and shelter and animals placed with foster families.

Based on job functions performed, the number of animals within the shelter, and discussions with management, we estimate that eight veterinarian technicians per day (non-holiday) and approximately one Veterinarian Technicians on holidays are needed to support the operations of the clinical, treatment, intake, and surgery sections. Table A.1.G shows minimum staffing requirements for Veterinary Technicians in the Shelter Clinic.

Table A.1.G
Calculation of Minimum Staffing Requirement for Veterinary
Technicians in the Shelter Clinic

Calculation of Minimum Staffing Requirement (Veterinary Technicians – Shelter Clinic)	
Daily Staff Hours for Non-Holiday (8 x 8)	64
Number of Staff Hours Per Year for Non-Holiday ((365 - 10) x 64)	22,720
Daily Staff Hours for Holiday (8 x 1) = 8	
Number of Staff Hours Per Year for Holiday (12 x 8)	96
Total Annual Operating Hours	22,816
Net Available Work Hours per FTE	1,525
Minimum Required Veterinary Technician - Shelter FTE	14.9

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week (minus 10 holidays), 8-hour per day schedule as animals require medical services daily.

Low-Cost Wellness Clinic Veterinary Technicians

The Low-Cost Wellness Clinic is expected to offer low-cost preventative care services to members of the public, 5-days per week. Based on job functions performed and discussions with management, we estimate that three Veterinarian Technicians per day to support the operations of the wellness clinic. Table A.1.H shows minimum staffing requirements for Veterinary Technicians in the Low-Cost Wellness Clinic.

Table A.1.H
Calculation of Minimum Staffing Requirement for Veterinary
Technicians in the Low-Cost Wellness Clinic.

Calculation of Minimum Staffing Requirement (Veterinary Technicians – Wellness Clinic)	
Daily Staff Hours (8 x 3)	24
Number of Staff Hours Per Year = ((52.14 (weeks) x 5)-10) x 24	6,017
Total Annual Operating Hours	6,017
Net Available Work Hours per FTE	1,525
Minimum Required Wellness Clinic Staff FTE	3.9

*Staffing recommendation is calculated by the County Auditor's Office based on a 6-day per week (minus 10 holidays), 8-hour per day schedule.

Based on the analysis above, we estimate that ACD requires 14 full-time Veterinary technicians to staff the Shelter Clinic and 3.5 Veterinary Technicians to staff the Low-Cost Wellness Clinic. ACD currently has 17 Veterinary Technicians. Thus, an additional .5 FTE is needed to provide sufficient staffing.

Veterinary Technician Supervisor/Program Coordinators

ACD has one Veterinary Technician Supervisor and one Program Coordinator position to manage and supervise veterinary technician functions. Table A.1.I shows the calculation of minimum staffing requirements to fill the each of these positions for the entire year.

Table A.1.I
Calculation of Minimum Staffing Requirement for Each Supervisor & Program Coordinator

Calculation of Minimum Staffing Requirement (Supervisor & Program Coordinator)	
Daily Staff Hours	8
Number of Kennel staff Hours per year ((52.14 (weeks) x 6) – 10 days) x 8	2,423
Net Available Work Hours per FTE	1,520
Minimum Required Supervisor & Prog. Coordinator FTE	1.6

*Staffing recommendation is calculated by the County Auditor's Office based on a 6-day per week (minus 10 holidays), 8-hour per day schedule.

Based on the analysis above, we estimate that ACD requires 1 full time equivalents to fill each Veterinary Technician Supervisor and Program Coordinator position to have full coverage. ACD currently has one FTE in each position, thus, no additional FTE are needed to provide sufficient staffing for each position.

- C. Customer Service Representative staffing can be enhanced to support shelter operations while providing a pleasant customer service experience with minimal wait times to volunteers and members of the public.

Based on job functions performed and discussions with management, we estimate that eight Customer Service Representatives per day are needed to support the ACD's customer service operations. Table A.1.J show minimum staffing requirements for Customer Service Representatives.

Table A.1.J
Calculation of Minimum Staffing Requirement for Customer Service Representatives

Calculation of Minimum Staffing Requirement (Customer Service Representative)	
Daily Staff Hours (8 x 8)	64
Number of Staff Hours Per Year ((52.14 <i>weeks</i>) x 6) – 10 days) x 64	19,382
Total Annual Operating Hours	19,382
Net Available Work Hours per FTE	1,525
Minimum Required Customer Service Staff FTE	12.7

*Staffing recommendation is calculated by the County Auditor's Office based on a 6-day per week (minus 10 holidays), 8-hour per day schedule .

Based on the analysis above, we estimate that ACD requires 12 full time equivalents to fill each Customer Service Representative positions to have full coverage. ACD currently has eight Customer Service Representative positions, thus, an additional 4 FTE are needed to provide sufficient staffing for each position.

- D. Field Service Staffing is adequate to meet the needs of ACD. Field Service personnel are responsible for handling calls by members of the public involving ACD's services, including:

- ❖ Injured, sick, or stray animals
- ❖ Animal bites
- ❖ Animal abuse, neglect, and cruelty
- ❖ Pet Registration Tag Checks

Field Service Officers also perform area patrols and perform animal transportation services for ACD.

Based on job functions performed, and discussions with management, we estimate that six Field Service Officers per day (non-holiday) and approximately one Field Service Officer on holidays are needed to support field service operations. It is management's current practice to have one Field Officer on call for 2 hours daily and 8 hours on holidays. Table A.1.K shows minimum staffing requirements for Field Service Officers.

Table A.1.K
Calculation of Minimum Staffing Requirement for Field Service Officers

Calculation of Minimum Staffing Requirement (Field Service Officers)	
Daily Staff Hours for Non-Holiday (10 x 6)	60
Number of Staff Hours Per Year for Non-Holiday (365 - 10) x 60)	21,300
Daily On-Call for Non-Holiday (365-10) x 2 hours	710
Daily On-Call for Holiday (10 x 2) = 20	
Number of Staff Hours Per Year for Holiday (10 x 20)	200
Total Annual Operating Hours	22,210
Net Available Work Hours per FTE	1,525
Minimum Required Field Service Staff FTE	14.5

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week, 10-hour per day schedule as animals require medical services daily.

Field Service Supervisor

ACD requires one Field Service Supervisor to manage and supervise field service functions daily. Table A.1.L shows the calculation of minimum staffing requirements to fill the each of this position for the entire year.

Table A.1.L
Calculation of Minimum Staffing Requirement for Field Service Supervisor

Calculation of Minimum Staffing Requirement (Field Service Supervisor)	
Daily Staff Hours – (10 x 1) = 10	10
Number of Kennel staff Hours per year (365-10 days) x 10	3,550
Net Available Work Hours per FTE	1,520
Minimum Required Field Service Supervisor FTE	2.3

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week (minus 10 holidays), 10-hour per day schedule.

Based on the analysis above, we estimate that ACD requires 2 full time equivalents to fill each Field Service Supervisor positions to have full coverage. ACD currently has two FTE in this position, thus, no additional FTE are needed to provide sufficient staffing for this position.

- E. The number of Supervisory positions, including positions that are key to the success of shelter programs is inadequate. During our review, we noted the lack of adequate supervision and quality control has contributed to many of the issues noted within this report. In many instances, positions that are critical to the operations and programs of

ACD are not staffed to allow full coverage while ACD is open. Table A.1.M shows minimum staffing requirements for Key Positions.

Table A.1.M
Calculation of Minimum Staffing Requirement for Key Positions

Animal Care Division Agency Staffing Analysis				
Supervisory Position	Budgeted FTE	Current Staffing	Proposed Staffing	Additional FTE
Foster Coordinator	.5	.5	1	.5
Rescue Coordinator	.5	.5	1	.5
Adoption Coordinator	0	.5	1	1
Return-to-Field Coordinator	1	1	1	0
Volunteer Coordinator	1	1	1	0
Outreach Coordinator	1	1	1	0
Pet Supermarket Coordinator	1	1	0	-1
Alternate Placement Manager	1	1	1	0
Information Technology	1	1	2	1
Totals:	7	7.5	9	2

During our analysis we noted the following:

- ❖ The Foster and Rescue Coordinator functions are currently staffed by one individual which is inadequate to support these functions based on the amount of work performed and the importance of these functions to the mission of ACD. We separated these functions as noted in Table A.1.M above.
- ❖ There is currently no Adoption Coordinator position. The Adoption Program is another key program that is important to the success of the shelter and is necessary. A Customer Service Representative currently performs this role part-time. We added Adoption Coordinators as noted in Table A.1.M above.
- ❖ The Pet Supermarket Coordinator position is responsible for administering the Pet Supermarket Program which accounts for the adoptions of approximately 34% of cats. This program is vital; however, we believe that with the creation Adoption Coordinator positions, this function can be supervised by the Adoption Coordinator, utilizing Customer Service Representatives (CSRs), Field Officers, and Vet Techs to facilitate the paperwork needed transportation, and medical needs of these animals. We removed this position as noted in Table A.1.M above.

- ❖ Information Technology Specialists are critical to maintaining the Chameleon system and its data. There is a significant learning curve to the Chameleon along with an understanding of the change in operational processes affecting data entry and data classification over time that are essential to management's ability to rely on the data within the system. It is imperative that there is continuity in this area.

F. Management uses five full-time temporary workers and one dedicated part-time employee (PT-19) to process license tag sales information in addition to oversight and support provided by the Business Manager, Purchasing Agent, and Information Technology Specialist. Due to the ineffectiveness of this program as noted in Opportunity for Improvement No. 13, we are recommended that this program be outsourced, and the associated staff removed or repurposed. However, this recommendation was not implemented.

Without adequate staffing, ACD will not be able to effectively meet its objectives. While we see the lack of staffing as an issue, it does not necessarily mean that additional resources are the solution to all issues noted within this report. Recommendations within this report address the need to standardize shelter procedures, incorporate industry standards and best practices and ensure accountability and management controls.

Our staffing analysis focused solely on ACD's programs and operations except for information technology resources which we determine to be essential. Administrative and clerical positions at ACD were not evaluated.

Additional Recommendation 1

We recommend management increase ACD staff by 9.5 FTE.

Additional Recommendation 2

We recommend management continue its efforts to fill vacant positions.

A.2 The Enrichment Program Requires Enhancement.

Management has developed and implemented a formal enrichment program; however documentation of enrichment activities is not consistently documented within Chameleon in order to record all the enrichment activities an animal participated in. The enrichment program includes activities such as;

- ❖ Kongs (cats and dogs)
- ❖ Leashed Walks (dogs)
- ❖ Playgroups (dogs)
- ❖ Toys (cats and dogs); including,
 - Busy boxes
 - Frisbees
 - Treat dispensing toys
- ❖ Popsicles
- ❖ Aromatherapy and Pheromones
- ❖ Music
- ❖ Lunch Buddy Program

ACD uses whiteboards to record leashed walks and some other types of enrichment activity. Playgroups are currently documented on spreadsheets which are then used to update notes within Chameleon. As a result, it is difficult for management to demonstrate all the enrichment an animal received as well as which types of enrichment are suitable for each animal based on behavior or medical restrictions.

According to the shelter's Pet Enrichment Standard Operating Procedure:

"The purpose of this SOP is to provide a uniform process to ensure that enrichment activities for shelter pets are conducted as often as possible and properly documented"

The ASV includes the following as enrichment activities: music, toys, playgroups, aromas, and pheromones.

Adequate documentation of enrichment activities will allow management to track, evaluate, and demonstrate the enrichment activity each animal received, and ensure that enrichment is adequate to meet the specific needs of each animal. The lack of adequate enrichment may cause animals to decline mentally, be stressed, and behavior to deteriorate, thus significantly reducing the likelihood of adoption and increasing the length of stay and risk of euthanasia.

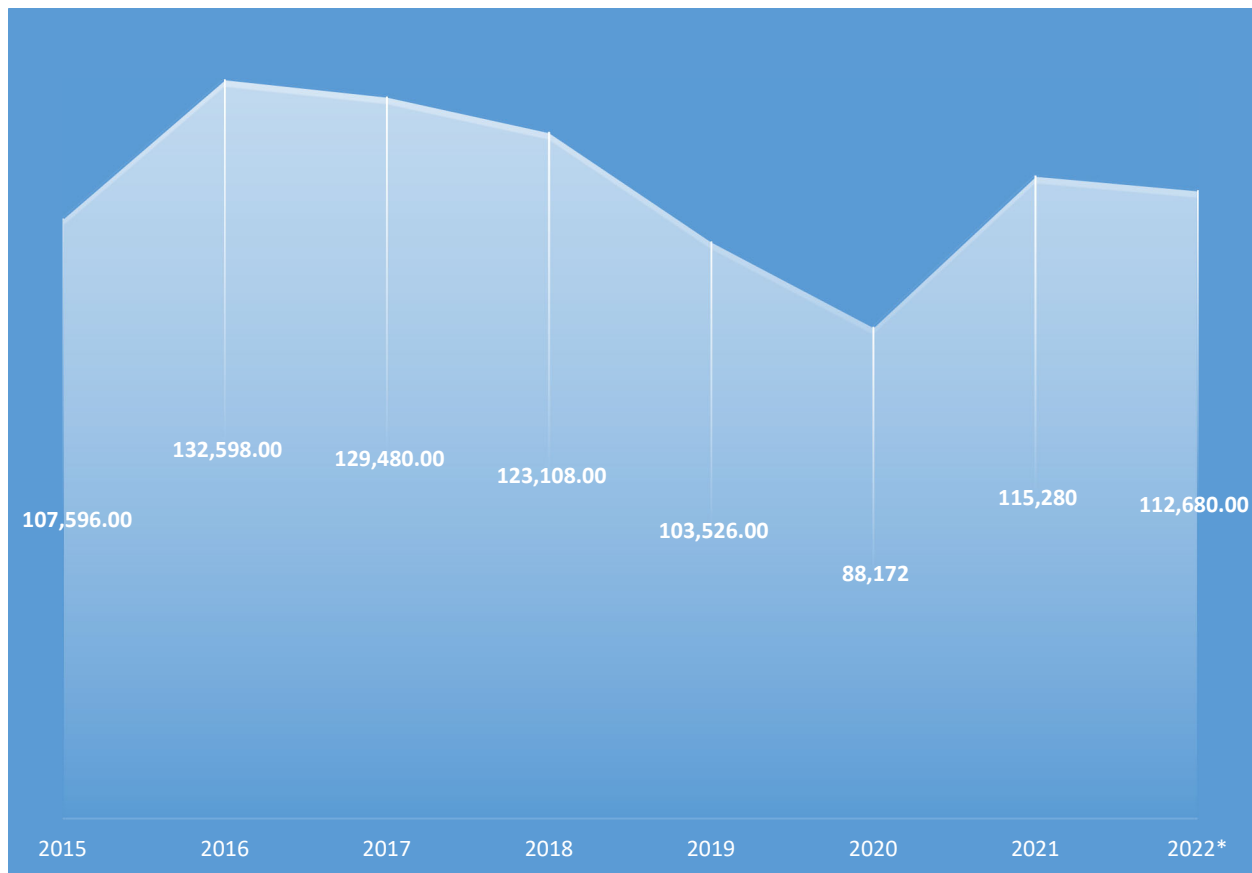
Additional Recommendation 3

We recommend management enhance the enrichment program to require documentation of enrichment activities within the Chameleon system for each animal.

A.3 Pet License Renewals Continue to Decline.

We performed data analysis on Pet License Renewals over the last five years and noted that Pet License renewals continue to decline. We obtained numbers published by the Office of Management and Budget from fiscal years 2015 through 2021. In addition, we added projected fiscal year 2022 numbers from ACD's business intelligence tool. We compiled these number in Figure A.3.A, which shows total licenses issued from 2015 through 2022.

Table A.3.A
Total Pet Licenses Issued from 2015 through 2022

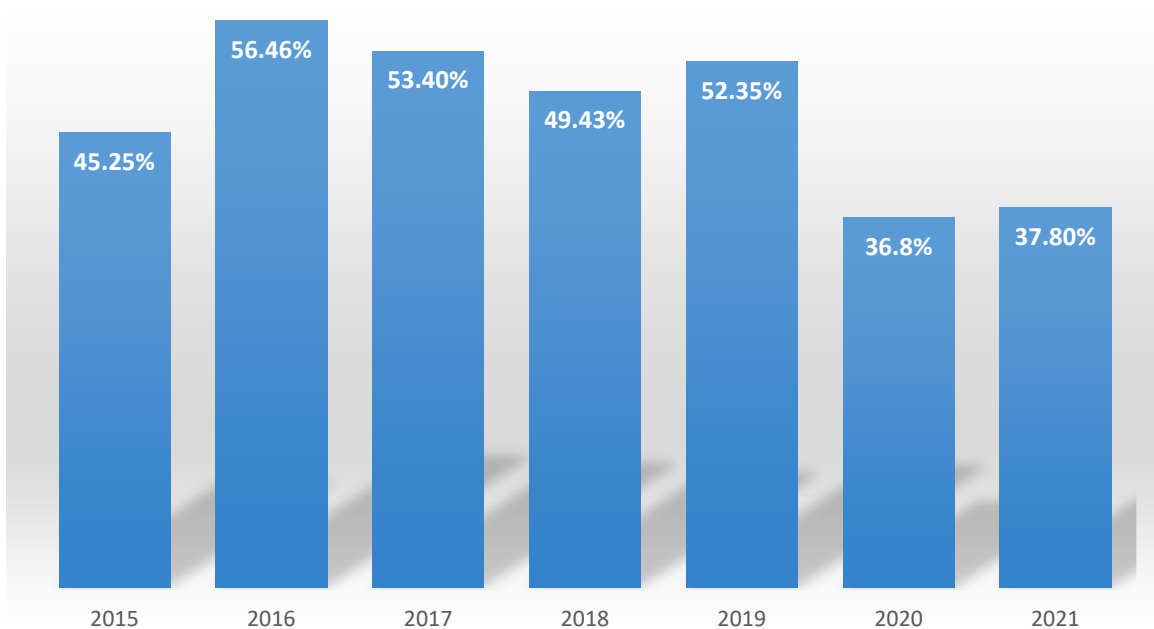


*Compiled by the Office of County Auditor based on unaudited data published by the Office of Management and Budget for fiscal years 2015 through 2021. *Projected fiscal year 2022 unaudited data was taken from ACD's business intelligence tool.*

Table A.3.A shows total pet licenses issued have declined by approximately 22% from fiscal years 2016 through 2019. Fiscal year 2020 saw an additional decline by 15% from 2019 levels which may be attributable to the pandemic. Fiscal year 2021 saw a strong recovery of 31% over 2020; however, sales are expected to slightly decline by 2% in 2022. The numbers published by the Office of Management and Budget and the business intelligence tool are unaudited and will be subject to ongoing audit procedures.

In addition, we performed data analytics to calculate renewal rates based on data available in Chameleon. Figure A.3.B shows license renewal rates 2015 through 2021.

Table A.3.B
Total Pet Licenses Renewal Percentages from 2015 through 2021



Compiled by the Office of County Auditor based on data available in Chameleon.

Table A.3.B shows pet licenses renewal rates have generally declined since 2016, falling by approximately 14% since 2019.

Broward County Code of Ordinances, Section 4-11. (a)&(c) - Registration of Dogs and Cats states:

“(a) Any owner who owns or keeps, in Broward County, a dog or cat four (4) months of age or older shall have such dog or cat registered by and in Broward County and shall obtain and keep a current rabies registration tag.”

“(c) The rabies registration tag required by this section shall be renewed annually by the owner of the dog or cat, by paying the applicable fee, and by providing documentation that said dog or cat has a current rabies vaccination or is exempt from such vaccination under the terms of this chapter.”

Failure to improve compliance with the annual pet license renewal requirement increases the risk of rabies outbreaks impacting the health and well-being of the public and animals, and results in significant loss of shelter revenue.

Additional Recommendation 4

We recommend management improve the effectiveness of this program or outsource it as recommended in the prior report.

A.4 The Shelter's Intake Practices have been Changed without Update to Standard Operating Procedures or Effective Notice to Affected Entities and the Public.

During our review of allegations and complaints that the shelter was refusing to take animals from police departments and members of the public, we noted that management updated intake practices with the stated intent to schedule or regulate non-urgent animal intake and prevent overcrowding. However, the shelters standard operating procedures have not been updated to reflect these new practices and insufficient notice was provided to police departments or the public prior to these changes. We noted no announcements to the public or cities and police departments in 2021. In April of 2022, a letter was sent to Broward City Managers Association explaining intake policies. Prior to that letter, we noted correspondence with the Board of County Commissioners, Broward Sheriff's Office, and veterinarian partners.

Management described the following situations where animals are not accepted:

- ❖ ***Animals from Outside of County Limits*** – In general, the shelter does not accept animals found outside of Broward County limits. However, under certain circumstances, such as if the animal's wellbeing is in jeopardy, the shelter will accept the animal on a case-by-case basis. The animals are then diverted to the County shelter where the animal was found, as the shelter believes that the animal has a better chance of being reunited with owner within their respective County.
- ❖ ***Owner Surrender Walk-ins*** – In general, the shelter does not accept owner surrendered animals immediately during a walk-in. However, the shelter assesses each circumstance on a case-by-case basis and continues to take owner surrender walk-ins immediately, if necessary, such as if the owner is living in a vehicle, unable to care for the animal, the animal is unwell, aggressive, injured, or its well-being is in jeopardy. In all other cases, the shelter will ask the owner to make an appointment and return at a later date.
- ❖ ***Police Department (PD) Hold*** – In general, the shelter has asked certain local police departments to hold pets for 72 hours, when possible, with the hope that the animal can be reunited with their owners without having to intake them to the Shelter and thus resources can be focused, where needed. The shelter assesses each circumstance on a

case-by-case basis and will determine whether to accept an animal. Reasons for immediate acceptance are:

- If the PD does not have kennels or facilities to hold the animals,
- If the Police Officer is physically at the shelter with the animal (walk-in),
- If the animal is unwell, aggressive, injured, or its well-being is in jeopardy.

However, if the PD calls in from the field for animal pick up or that particular PD is known have kennel facilities, then the shelter will request a PD hold. For PD hold related animals, the shelter will still input a “found report” for documentation purposes in Chameleon and Field staff will distribute found flyers around the found location in hope of a positive outcome.

❖ ***Shelter Capacity Restraints*** – When the shelter has reached capacity or has surpassed capacity, managed intake procedures may be adjusted. For example, citizens are asked to hold animals for 72 hours and the shelter will help by providing food, crates, carriers, leashes, and litter to the citizen/finders for this holding period. Similar to the other Intake procedures, the shelter will accept the animal if the individual is unable to care for the animal, the animal is unwell, aggressive, injured, or its well-being is in jeopardy. A found report is also entered into Chameleon, found flyers are printed and given to finders to distribute around found location.

Management indicated that informal discussions were held with various police departments and members of the public when animals were being dropped off; however, we do not consider these methods to be effective. Since these practices, as described by management require the cooperation of the public and police departments within Broward County some formal notice should have been provided, including, posts on shelter’s website, emails, etc. In addition, standard operating procedures with the shelter should reflect current practices. Failure to adequately communicate these important changes may erode public trust and confidence in the shelter.

Additional Recommendation 5

We recommend management:

- A. Re-examine the specifics of current intake practices.
- B. Actively engage with stakeholders before finalizing changes to intake practices.
- C. Update intake standard operating procedures once changes are approved.

A.5 The County's Original Agreement with Good Karma Rescue did not Produce the Intended Benefits.

During our review of Good Karma Rescue's performance under its original contract during the period January 2021 through January 2022, we noted the following:

- A. Good Karma did not remove the minimum number of animals required by the contract monthly.
 - i. For eight of 13 (62%) months reviewed, Good Karma Rescue did not remove the minimum of 40 felines per month required by the contract.
 - ii. For 12 of 13 (92%) months reviewed, Good Karma Rescue did not remove the minimum of 30 dogs per month required by the contract.

During the discussions with Good Karma rescue we noted that the reasons for non-compliance with contract requirements included:

- ❖ Lack of control over which animals could be taken from the shelter. Good Karma competed with other rescue groups for animals posted for rescue. Good Karma explained that ACD had complete autonomy over which animals it could remove, and, as such, it received animals that were innately less adoptable due to behavioral, health issues, and age.
- ❖ Lack of autonomy over the Pompano facility.
- ❖ The contract became effective prior to the completion of renovations at the facility
- ❖ Good Karma Rescue staffing and budgetary concerns. Good Karma reported that the majority of the animals that they were allowed to remove from the shelter

were in need of medical care, which costs tens of thousands of dollars in medical bills each month and has put them in a tenuous financial position.

B. On March 14, 2022, the County amended the contract with Good Karma which eliminated the requirements to remove a minimum number of animals on a monthly basis but requires a range of services including:

- i. Pet retention services.
- ii. Services to reunite lost dogs and cats with their owners, thereby keeping them off the streets and out of the shelters
- iii. Regular basic dog obedience courses, provided at a reasonable cost, with low-cost and waived-fee options for those who qualify.
- iv. Support for pet parents looking to rehome their pets.
- v. A minimum of one Rabies and/or Microchip clinic per month at the Good Karma Pet Adoption Center in Pompano. Good Karma will partner with ACD for these clinics and Good Karma will be responsible for their occurrence.
- vi. A minimum of one community outreach event per quarter at the Good Karma Pet Adoption Center in Pompano.
- vii. Transport opportunities for dogs and cats to out-of-state shelters.
- viii. Disaster relief support as needed for the pet-friendly shelters, including assistance in recruiting volunteers to staff pet-friendly shelters during emergency events.
- ix. Solely house dogs and cats from Broward County, including those pulled from the shelter, strays, and owner surrenders.
- x. Maintain the Pompano facility consistent with the shelter's "Disinfecting/Cleaning Procedure" dated March 26, 2019, as may be revised from time to time.

Good Karma is a non-profit organization that leases and operates an animal shelter in Pompano Beach on a parcel of property owned by the County. Management should ensure this new contract provides adequate value in exchange for the use of County property and provides appropriate oversight to ensure new contract requirements are met. Failure to meet contractual obligations reduces the benefits intended under the agreement, i.e., reducing overcrowding at the shelter and increasing positive outcomes.

Additional Recommendation 6**We recommend** management:

- A. Ensure this new contract provides adequate value in exchange for the use of County property.
- B. Provide appropriate oversight to ensure new contract requirements are met

A.6 Despite an Increased Number of Rescue Partners, Rescue Activity Appears to be Declining.

As of August 4, 2022, management added 27 new rescue groups since the prior audit; however, during our review of rescue activity, we noted that rescue activity for fiscal year 2022, until July 18, 2022, appears to be relatively low compared to 2021.

Table A.6.A
Total Number of Animals Rescued for Fiscal Years 2017 through 2022 (Projected)

Fiscal Year	2017	2018	2019	2020	2021	2022 (Projected)
Total No. of Animals Rescued	1,718	1,278	1,317	1,101	1,245	484 (-61%)
Intake			13,309	9,162	7,453	8,111
Animals Rescued as a % of Intake.			10%	12%	17%	6%

Compiled by the Office of the County Auditor based on validated reports provided by management.

As shown in Table A.6.A, the total number of animals rescued is projected to fall by approximately 61%. As a percentage of intake, the total number of animals rescued is projected to fall from 17% in FY 2021 to 6% in FY 2022. Management stated that national trends have seen substantial reductions in numbers and percentages of animals transferred to other groups as substantiated by the Shelter Animals Count second quarter of 2022 reporting.

In addition, we noted that the number of rescue groups taking one or more animals from the shelter declined in fiscal year 2021.

Table A.6.B
Total Number of Rescue Groups Taking Animals from the Shelter for
Fiscal Years 2017 through 2022 (Until July 18)

Fiscal Year	2017	2018	2019	2020	2021	2022 (Until July 18, 2022)
No. of Rescue Groups taking one or more animals from the shelter	103	102	115	104	87	75

Compiled by the Office of the County Auditor based on validated reports provided by management.

As shown in Table A.6.B, the number of rescue groups taking one or more animals from the shelter declined by approximately 16% between 2020 and 2021.

The rescue program is integral to achieving positive outcomes for sheltered animals at the highest risk for euthanasia. Management should continue to work with rescue groups to maintain rescue activity. Failure to maintain sufficient rescue activity may increase the average length of stay and the risk of euthanasia for sheltered animals.

Additional Recommendation 7

We recommend management continue to work with rescue groups in order to increase rescue activity.

A.7 Monitoring of Compliance with Required Clinic Visits for Fostered Animals Requires Enhancement.

During our review of medical records for fostered animals, we noted that medical checkups for six of seven fosters reviewed lacked evidence of adequate follow-up by management for missed medical appointments.

Table A.7.A
Fostered Animal with Missed Clinic Visits and Time to Follow-up by ACD

Animal Name	No. of Consecutive Clinic Visits Missed / Duration	Days to Contact Foster Parent?	Days to Field Visit Follow-up?
Jewel (Kitten)	8 appts over 114 days	34	No Field Visit Follow-up
Olivia (Kitten)	5 appts over 66 days	32	No Field Visit Follow-up
Luca (Kitten)	7 appts over 93 days	No Follow-up	No Field Visit Follow-up

Animal Name	No. of Consecutive Clinic Visits Missed / Duration	Days to Contact Foster Parent?	Days to Field Visit Follow-up?
Dough Boy (Cat)	2 appts over 63 days	No Follow-up	No Field Visit Follow-up
Kyla (Dog)	3 appts over 88 days	No. Follow-up	No Field Visit Follow-up
Clyde (Kitten)	7 appts over 98 days	57	No Field Visit Follow-up

Compiled by the Office of County Auditor based on data available in Chameleon

As noted in Table A.7.A, we noted that ACD did not consistently follow up with foster parents for animals missing clinic visits for medical checkups. Foster Program Standard Operating Procedures require that kittens should have biweekly medical checkups while adult cats and dogs should receive monthly medical evaluations. In addition,

If a kitten misses 2 or more appointments, an attempt to communicate via email and phone will be as soon as practical after the missing appointment. Attempts will be made via telephone and email to reschedule missed appointments, but if no response is forthcoming or appointments continue to be missed, an ACO should be dispatched to the home address to retrieve the foster pet(s). If 90 days have passed with no effort to return communication from the initial attempt to contact, a final notification will be sent to the foster parent advising they are now responsible for the foster pet(s) as an automatic adoption where they are solely responsible for continuation of care.

If a dog misses 1 appointment, an attempt to communicate via email and phone will be made. If 90 days have passed with no effort to return communication from the initial attempt to contact, a final notification will be sent to the foster parent advising they are now responsible for the foster pet(s) as an automatic adoption where they are solely responsible for continuation of care.

While the foster parent is responsible for bringing their pet to the shelter's clinic for medical checkups, ACD should monitor compliance and take actions authorized by the SOP to follow-up with the foster parent and ensure the well-being of the animal. Failure to monitor compliance with required clinic visits and perform follow-up may negatively impact the health, and well-being of animals in the foster program.

Additional Recommendation 8

We recommend management enhance the monitoring of compliance with required clinic visits for fostered animals and ensure follow-up procedures are consistently performed as required by standard operating procedures.

MANAGEMENT'S RESPONSE



MONICA CEPERO, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7354 • FAX 954-357-7360

MEMORANDUM

DATE: September 1, 2022

TO: Robert Melton, County Auditor

FROM: Monica Cepero, County Administrator 

RE: Management Response to the Office of the County Auditor's
Follow-up Review of the Audit of the Animal Care Division

The Resilient Environment Department (RED), the Animal Care Division (ACD), and County Administration have reviewed the Office of the County Auditor's Follow-up Review Report of the Audit of the Animal Care Division and submit the following as Management's Response.

First, RED and ACD want to express gratitude for the depth and breadth of the initial Audit and the Follow-up. In managing a transition to new leadership in ACD, the Audit document allowed for the creation of a blueprint for the most necessary improvements to the Division. ACD took into consideration not only the content of the recommendations, but also the underlying need for a stable and long-term approach to enacting improvements and therefore approached implementation with an eye to organizational development principles to ensure that change is appropriately absorbed by the Division and staffing at all levels.

As the Follow-up Report is divided into three sections – Status of Prior Recommendations, Summary of Allegations and Conclusions, and Additional Opportunities – we will address each respectively.

Status of Prior Recommendations

ACD has worked diligently on the recommendations in the initial audit and has published ongoing progress on the ACD website monthly. We are glad to see that our work has paid off with 83% of the 150 recommendations either implemented, partially implemented, or no longer applicable. ACD staff has worked on every item and has plans for the remaining 17% (26 remaining) which are not yet considered implemented.

Of the 26 remaining recommendations, two items (Items 14 and 88) – opening seven days per week and separating dispatch and call functions – require substantial movement in staffing. The remaining 24 items that ACD continues to work on fall into a few categories:

- Twelve items (Items 25, 44, 66, 99, 113, 114, 115, 116(1), 116(2), 117, 120a, 120b) have newly dedicated staff and have either been completely resolved since the Auditor's observations and/or are complex, systemic improvements, which are in process (and which may have had to begin with resolving a different item within the original Audit).
- Five items (Items 76, 77, 95, 128a, 129b) are related to inventory systems and are being addressed via an inventory management effort.
- Five items (Items 28, 70a, 70b, 71a, 71b) are expected to be addressed by partially outsourcing our rabies licensing program, which is currently being implemented. In addition, it is noted that at the Board's direction, ACD staff previously conducted a review of the Auditor's finding on ACD's rabies registration tag issuance and renewal process and the feasibility for outsourcing. Staff's analysis dated March 12, 2021 is attached.
- One item (Item 132) is a complex issue regarding the way our database interfaces with other County systems. We have a proposed solution which requires multiple levels of testing and approval.
- Only one item (Item 74) does ACD significantly disagree with. While we continue to work on recommendation 74 to decrease the number of feline deaths, we believe that our number is outside of general comparisons to national numbers due to our robust neonatal foster program. So that, while many shelters euthanize on intake all kittens under one pound, ACD attempts to save all these cats who are intrinsically a very vulnerable population. We also have seen a 17% reduction in feline mortality thus far in calendar year 2022.

Underpinning many recommendations has been a careful review of staffing levels and the organizational chart. ACD believes that this work lays the foundation to address these remaining bigger changes to operations, staffing, and staff training.

Summary of Allegations and Conclusions

ACD recognizes the opportunity provided by an objective and independent Audit of questions and concerns that ACD routinely addresses directly. ACD agrees with the findings and commentary provided by the Auditor on these items and finds that they parallel with ACD's responses to those allegations to which it has previously responded directly. We note that the majority of allegations were found to be "Unfounded" or "Unsubstantiated". Those items which were "Substantiated" or "Partially Substantiated" were almost universally not violations

of policy, best practices, or not inconsistent with local and national trends (as in the example of staff turnover).

The one exception is funding for TNR and SNIIP vouchers. ACD acknowledges that, with the national veterinary shortage, clinics across Broward County have less capacity for surgery and commits to continuing to find creative solutions to the important need for access to low- and no-cost spay and neuter in Broward County. ACD notes that vouchers may not be the most equitable, cost-effective, and efficient tool to accomplish this goal, and further commits to consider and implement holistic solutions to the spay/neuter needs of both owned animals and outdoor cats. Since the Spay/Neuter Trust fund does not only fund vouchers, as a creative solution ACD has increased their on-site surgical options by contracting with veterinarians for additional surgical capacity one day at a time.

Additional Opportunities for Improvement

While this section highlights “additional opportunities,” RED and ACD would like to highlight that recommendations 1, 2, and 4 (staffing and the rabies licensing program) follow new data analysis for prior recommendations and represent updates to those prior recommendations, both of which are considered “Partially Implemented.” ACD is appreciative of the updated analysis regarding these recommendations and is actively continuing to work on implementation. ACD would like to note that Recommendation 4, regarding a subset of rabies licensing work focusing on already licensed animal owners renewing their tags annually, saw a continued fall in performance in FY21 as ACD focused on implementing other portions of this initial recommendation, resulting in an overall increase in tag sales in FY21. ACD is confident in the ability to continue this progress and begin to see progress in tag renewals once partial outsourcing of this service is fully established.

Recommendations 3 and 8 reflect areas of opportunity which ACD is already aware of and actively pursuing solutions to. These recommendations are responsive to complex systems and require multi-pronged approaches including staff training, volunteer recruitment and management, communications solutions, and database changes. We are grateful that the Audit Follow-Up places the importance in these items (animal enrichment and foster medical care) that management and staff does.

ACD is actively pursuing the solutions to communicating changing best practices in sheltered animal intake as highlighted in recommendation 5. ACD does note that there is no cited evidence that the current approach is deficient, nor that the proposed approach is superior.

September 1, 2022
Robert Melton, County Auditor
Management Response to Follow-up Review
of the Audit of the Animal Care Division

ACD is also in agreement with the analysis leading to recommendation 7, regarding the lease to a private nonprofit of the County's secondary shelter facility in Pompano Beach. What is reflected in this analysis is the evolving landscape of animal welfare – in this case, there are fewer nonprofit organizations with the expertise and resources to handle the types and quantities of animals sheltered by ACD.

This final opportunity shows the continued need for animal welfare professionals, such as those employed by Broward County at ACD, to keep abreast of changes in best practices and data trends so that we can continue to enact changes based on the most current evidence in an ever-evolving landscape. ACD commits to our four pillars of doing so: equity, community, safety, and excellence of operations.

Thank you again for the opportunity to respond and provide Management's comments to the Follow-Up Review. Should you have any questions, please do not hesitate to contact me or the County's Director of Resilient Environment Department, Leonard Vialpando.

Attachment

cc: Kimm Campbell, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Michael Ruiz, Assistant County Administrator
Leonard Vialpando, Director, Resilient Environment Department
Emily Wood, Director, Animal Care Division
Andrew Meyers, County Attorney



ENVIRONMENTAL PROTECTION AND GROWTH MANAGEMENT DEPARTMENT
ANIMAL CARE and ADOPTION DIVISION
2400 SW 42nd Street • Fort Lauderdale, Florida 33312 • 954-359-1313

DATE: March 12, 2021

TO: Broward County Board of County Commissioners

THROUGH: Leonard Vialpando, Director
Environmental Protection and Growth Management Department

FROM: Jeffery Halsey, Assistant to the Director *Jeffery Halsey* **JEFF HALSEY**
Animal Care and Adoption Division (ACAD) 2021.03.12
17:15:16 -05'00'

SUBJECT: Response to Board Direction to Review ACAD's Rabies Registration Tag Issuance and Renewal Process (1.26.21 Commission Meeting, [Item 47](#))

At the January 26, 2021 Commission meeting (Item 47), the Board requested the Animal Care and Adoption Division (ACAD) review the County Auditor's findings on ACAD's rabies registration tag issuance and renewal process and report back to the Board within 30 days. The review was to include an evaluation of Audit Report assumptions, information from other counties that outsource, and a feasibility analysis for outsourcing. This Report includes ACAD's key findings and analysis below.

KEY FINDINGS

1. The Audit Report's estimate of a potential \$13 million annual revenue increase from increased compliance in the tag program (Comment 13.A., page 52) is based on national pet population estimates. When ACAD considered more localized pet licensing data, it determined the estimated annual revenue may not be attainable because:
 - a. the Audit Report's estimate of the number of pets in Broward County is considerably higher than the number of tags managed in previous years by the County or by surveyed Florida counties,
 - b. the potential revenue increase assumes a license compliance rate of 100% which is not consistent with compliance rates achieved by the Florida counties reviewed; and
 - c. the projected increase in revenue from the projected increased compliance does not include potential additional costs to achieve that increased compliance.
2. In addition to the potential increased revenue from increased compliance, the Audit Report estimated a potential annual cost savings over a three-year period of \$370,000 from outsourcing (Table R, page 54). ACAD notes that the Auditor's recommendation proposes the elimination of contracts with over 100 veterinarians to distribute Broward County tags. If this service is not eliminated, outsourcing costs may instead cost Broward County an estimated \$80,000 annually.

3. ACAD's feasibility analysis concludes:

- a. In reviewing other Florida counties, partial¹ or full outsourcing was associated with higher compliance rates (1 - 29 percentage points above Broward's FY2018 compliance rate) and lower costs. Outsourcing also has the potential to improve the customer service experience for some pet owners but may reduce the convenience for the 80% of owners with licensed pets that currently obtain their tags from their veterinarians.
- b. If Broward County were to outsource (partially¹ or fully), ACAD estimates achieving a 26% increase in the number of tags sold prior to outsourcing. Depending on assumed costs associated with increased compliance and whether or not veterinarians will still be used to distribute tags, annual revenue increase (increase from improved compliance and potential cost savings) would range from \$400,000 to \$1,000,000 (using 2018 numbers to remain consistent with the Audit Report). The increased revenue would likely only occur after a multi-year compliance assistance effort and potential additional expenditures to achieve the increased compliance.
- c. Post-audit improvements to Broward's internal program have resulted in substantial improvements to Broward County's compliance rate, now projected to be 20% [a 17.5% increase over the 2018 value of 17% reported in the Audit Report (Item 13.A., Page 52)]. Further internal program improvements may continue to improve compliance rates, and associated revenue, to those levels associated with partial outsourcing.

ANALYSIS

1.a The Audit Report's estimate of the number of pets in Broward County is considerably higher than the number of tags managed in previous years by the County or by surveyed Florida counties.

To estimate the potential additional revenue of up to \$13 million, the Auditor's Office calculated that the County had 730,516 pets that were required to be licensed. This pet number was based on an American Veterinary Medical Association (AVMA) methodology (AVMA, 2021). However, that methodology is based on national data and does not account for differences between national and community demographic and pet-ownership characteristics.

ACAD's best estimate of the number of pets in Broward County – using shelter licensing data between FY 2016 and FY 2020 – is 200,000. Further, none of the Florida counties surveyed reported selling more than 200,000 tags (Figure 6, Attachment C). Acknowledging that the 200,000 number addresses only known pets and not the full population of pets in Broward County, reliance on the Audit's estimate of 730,516 suggests the owners of over 500,000 pets have not properly licensed their pets and, if discovered, would be both willing and financially able to obtain pet licensing once made aware of the existence of and requirement to obtain tags.

¹ Some surveyed counties outsourced only a portion of their business, for example, the data entry portion.

1.b. The potential revenue increase assumes a license compliance rate² of 100% which is not consistent with compliance rates achieved by the Florida counties reviewed.

To estimate the potential additional revenue of \$13 million, the Audit Report assumes a 100% compliance rate. ACAD's review shows real world compliance rates to be substantially less, an issue likely exacerbated by Broward County's economic challenges as discussed below.

Table 1 below lists the compliance rates from the Florida counties surveyed that were able to provide tag data (Table 1). None approach 100% compliance; the average is 26% and the median is 22%.

Table 1. Compliance rates from Florida Counties.

Source	Compliance Rate ²	Comments
Duval County	22%	Partially outsourced.
Hillsborough County	23%	Partially outsourced.
Miami-Dade County	19%	No outsourcing, but under consideration.
Palm Beach County	18%	Fully outsourced.
Pinellas County	46%	Partially outsourced.
Average	26%	
Median	22%	
Broward County (from Audit Report)	17%	No outsourcing. As stated in Audit Report. Projected compliance rate for FY2021 is 20%.

Two other data points of note: DocuPet, a leading outsource organization, indicates that the national average for compliance rate is 13%; and ACAD's literature research located only one municipality with a demonstrated increase in licensure post-outsource (City of Dubuque, Iowa, 2019), which reported a 26% increase in licenses issued over a ten-year period.

Then there are the economic challenges unique to Broward County. Broward County has been identified as one of the most unaffordable places to live in the US, with 54% of households cost-burdened (paying more than 30% of income for housing costs), housing prices and rents increasing faster than wages, slow higher-wage job creation, and an increasing speculative investment dynamic. When combined with transportation costs, the average Housing and Transportation (H&T) costs are 64 percent (the H&T Affordability Index threshold is 45%) (Murry et al, 2018). Other research shows household income influencing pet licensing, with pet licensing more likely to occur where household incomes exceed \$75,000 (DocuPet, 2020) (Broward County's Median Household Income is \$67,225) (Murry et al, 2018), another downward pressure on compliance.

Mindful of the above considerations, for this analysis, ACAD assumed a possible 26% increase in licenses issued post-outsource. A 26% increase in licenses issued (using the 2018 license numbers used for the Audit) would result in the issuance of 32,217 additional licenses and a potential \$500,000 - \$700,000 in additional revenue (depending on assumptions concerning increased compliance costs – see Response 3.b.). This would result in a compliance rate of 21% (156,129 licenses issued/730,516 estimated number of total pets in Broward County = 21%) (Table 3, Attachment B).

² Throughout this report, compliance rates were determined using the methodology in the Audit Report.

1.c. The projected increase in revenue from the projected increased compliance does not account for costs to achieve that increased compliance.

To estimate the potential revenue loss of \$13 million, the Audit Report does not account for any increase in costs to collect that \$13 million.

Increased compliance would be associated with increased marketing efforts and increased staffing to manage the larger licensing workload, both of which have increased costs. These increased costs for a 26% increase in licensing are estimated at \$236,000 (Figure 3, Attachment B). At least one vendor emphasizes the scalability of their solution, suggesting such compliance increases could be handled with minimal increased costs to Broward County. Hence ACAD estimated the increased cost to achieve a 26% increase in licensing as a range from \$0 to \$236,000.

2. In addition to the potential increased revenue from increased compliance, the Audit Report estimated a potential annual cost savings over a three-year period of \$370,000 from outsourcing (Table R, page 54). ACAD notes that the Auditor's recommendation proposes the elimination of contracts with over 100 veterinarians to distribute Broward County tags. If this service is not eliminated, outsourcing costs may instead cost Broward County an estimated \$80,000 annually.

Approximately 80% of Broward County's tags are issued by over 100 veterinarian offices under contract with Broward County. Those offices retain up to \$5 from the sale of each tag in return for their service, the payment to Broward County adjusted downward accordingly (the customer pays only the licensing fee prescribed by the Broward County Administrative Code), and this equates to approximately \$450,000 in lost revenue to ACAD. The Audit Report assumes this service will no longer be offered. If this service is maintained by an outsourced vendor at the current \$5/tag compensation, the Audit Report's estimation of \$370,000 in annual cost savings from outsourcing would instead be a net annual cost increase of \$80,000 from outsourcing (Figure 4, Attachment B).

ACAD notes that eliminating acquisition of tags at veterinarians' offices would eliminate any advantage to customers from obtaining the license at their veterinarian, any positive compliance pressure associated with pet owners being reminded by their veterinarian of the need and importance of licensing, and may negatively impact this sector of Broward County's small businesses.

3.a. In reviewing other Florida counties, partial or full outsourcing was associated with higher compliance rates (1 - 29 percentage points above Broward's FY2018 compliance rate) and lower costs. Outsourcing also has the potential to improve the customer service experience for some pet owners but may reduce the convenience for the 80% of owners with licensed pets that currently obtain their tags from their veterinarians.

To determine feasibility of outsourcing, ACAD relied upon the outsourcing review conducted during the audit; two surveys (FACA 2020 and 2021); contacting the six largest counties in Florida (not including Broward); contacting Escambia County, known to have recently outsourced their Rabies Tag program; contacting two counties outside of Florida similar in size to Broward County; and conversations with three potential vendors that contacted ACAD after the 1.26.21

Commission Meeting. (A Request for Information to the vendor community is also being pursued but will not be completed until after the date of this report.)

In comparing the inhouse program to outsourcing, ACAD focused on four primary criteria: 1) Quality of Customer Experience, 2) Potential Impacts on Compliance, 3) Reducing Administrative Complexity, and 4) County Cost (Table 2, Attachment B), and concludes the following:

1. The data collected demonstrates a higher compliance and lower program cost as a result of partial or full outsourcing (Figure 6, Attachment C).
2. Cost savings from outsourcing will range from an increased expense of \$80,000 to a savings of \$370,000 per year, depending on how or whether veterinary offices are compensated for tag distribution (as they are currently – see Response 2).
3. At least one vendor suggests outsourcing may result in as much as a 40% increase in compliance rates. However, as of the date of this review, no vendor or county contacted was able to provide evidence of increased compliance as a result of outsourcing.
4. Only one case study was found in the literature search with a reported increase in compliance as a result of outsourcing, indicating a 26% increase in licenses issued, but only after a 10-year effort (City of Dubuque, Iowa, 2019).
5. Successful outsourcing may improve the customer service experience. Outsource services include personalized tags, personalized web space for maintaining pet information, a social network built around the customers using the outsourced tag service, and later generation technology (chat, mobile friendly access, 24/7 lost pet notification, etc.) that is unlikely to be developed robustly within ACAD with its older generation database system.
6. Successful outsourcing will likely remove a significant pressure point on limited ACAD and Broward County resources, including customer service, administrative, and Call Center staff.

3.b. If Broward County were to outsource (partially³ or fully), ACAD estimates achieving a 26% increase in the number of tags sold prior to outsourcing. Depending on assumed costs associated with increased compliance and whether or not veterinarians will still be used to distribute tags, annual revenue increase (increase from improved compliance and potential cost savings) would range from \$400,000 to \$1,000,000 (using 2018 numbers to remain consistent with the Audit Report). The increased revenue would likely only occur after a multi-year compliance assistance effort and potential additional expenditures to achieve the increased compliance.

The better performing surveyed counties, in terms of compliance and costs (as measured by estimated program costs/tag issued), are fully or partially outsourced (Figure 6, Attachment C). However, the only post-outsource confirmation of an impact to compliance rates was located within the literature search and was from the City of Dubuque, Iowa, which indicated a 26% increase in compliance ten years after fully outsourcing (City of Dubuque, Iowa, 2019). As this was a demonstrated result, ACAD used this value as a real-world estimate for compliance rate improvements from outsourcing.

Response 2 describes the \$80,000 to (-\$370,000) impact to annual operating costs.

The estimated \$500,000 - \$700,000 increase in potential revenue from increased compliance (vs. the \$13,000,000 potential identified in the Audit Report) is derived from the estimated 26% increase in tag sales from outsourcing (City of Dubuque, Iowa, 2019). The \$200,000 range addresses scalability costs to reach the 26% increase. If accomplished in-house, ACAD estimates

³ Some surveyed counties outsourced only a portion of their business, for example, the data entry portion.

a \$200,000 cost. If accomplished by outsourcing and the vendor has no scalability costs (as at least one vendor has suggested), the increase in revenue would be \$700,000. Again, this assumes a multiyear effort to reach this compliance increase (Figure 3, Attachment B).

Taking these numbers together, ACAD estimates outsourcing all or portion of its tag program could result in an annual revenue increase (from both improved compliance and potential cost savings) from \$400,000 to \$1,000,000 (using FY 2018 numbers to remain consistent with the Audit Report) (Figure 5, Attachment B). (The \$600,000 range accounts for assumptions made on veterinarian tag sales and scalability costs.)

Finally, based on the single demonstrated improvement discovered in the literature, ACAD would estimate these improvements would require a multi-year compliance assistance effort (City of Dubuque, Iowa, 2019).

3.c. Post-audit improvements to Broward's internal program have resulted in substantial improvements to Broward County's compliance rate, now projected to be 20% [an increase of 17.5%% over the 2018 value of 17% reported in the Audit Report (Item 13.A., Page 52)]. Further internal program improvements may continue to improve compliance rates, and associated revenue, to those levels associated with partial outsourcing.

Since the audit began, ACAD has been implementing improvements in the licensing program, including new supervision. As a result, for FY 2021, 55,000 tags have already been issued (62% of the number of tags issued for all of FY2020) and projected compliance for FY 2021 is 20% (149,326 licenses projected to be issued/730,516 estimated pets in Broward County = 20%).

Options for continued improvement in the program include:

- a. Providing a 3-year tag option, eliminating some of the annual tag handling administrative costs.
- b. Implementing a Lifetime tag program (issuing one tag for the life of the pet and requiring yearly renewal of that single tag), again limiting tag handling administrative costs.
- c. Visiting Pinellas County to review their process that permits tag issuance well in excess of all other counties surveyed.

Should you have any questions or need additional information, please contact Lenny or myself.

Attachments

cc: Bertha Henry, County Administrator
Monica Cepero, Deputy County Administrator
Emily Wood, Director, Animal Care and Adoption Division

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ATTACHMENT A

Table 2. Rabies tag program outsourcing considerations.

Criteria	In House Program	Outsourcing
Quality of Customer Experience	<u>Positives</u> 1. Online system for purchasing pet licensing or updating licensing information available 24/7. 2. Customer support primarily available through the Call Center or on online complaint system monitored during regular business hours. <u>Improvement Needed</u> 3. High rate of inquiries and complaints. a. 2,900 inquiries in FY2020 (10% of total ACAD inquiries for FY2020, based on Call Center numbers) b. 1,750 year to date in FY2021 (20% of total ACAD inquiries for FY2021, based on Call Center numbers). c. Anecdotally, staff frequently receive calls complaining of failure to receive tags that have been paid for, not receiving tags, and receiving reminders when tags have already been paid for. Staff reports that these calls have decreased considerably during FY 2021. 4. ACAD currently estimates that it has a rabies tag backlog extending 8 weeks (that is, customers must wait 8 weeks to receive their tag after they have paid). This backlog, primarily the result of a temporary loss of a supervisor, is expected to be resolved by mid-2021. 5. Web interfaces built on older generation software and not mobile friendly.	<u>Potential Positives</u> 1. A personal online experience (e.g., each customer creates their own space within the company system). 2. Extended customer support service hours, including chat. 3. Mobile friendly data access, both for staff (especially field staff) and customers. (Improved information in the field can reduce pet intake at the shelter, contributing toward the goal of a no-kill community.) 4. Personalized tags with contact information inscribed on the tag. 5. 24/7 notification of customer should their dog be found and the tag information entered into the online system. 6. Local marketing program. 7. Pet owner engagement strategies. 8. A philosophy of compliance through attraction (quality of customer service, focus on protecting against pet loss, emphasizing tag fees as contributions toward the betterment of pet welfare in Broward County) rather than compliance through compulsion (e.g., traditional enforcement strategies). 9. Programs that invest some fixed portion of profits back into the community.
Potential Impacts on Compliance	Note the challenges listed above exist when providing service to only an estimated 17% of the regulated pets. Efforts to expand compliance (for example marketing and enforcement) are on hold because all available resources are dedicated to resolving an existing backlog and addressing the frequent complaints.	Tag vendors emphasize a scalable business model built to ensure maximum economies of scale for a niche market of tag sales (DocuPet, 2021). Rather than the vendor maintaining the status quo, they are investing resources in additional compliance (again, local marketing, engagement activities, personal and positive customer experience), which their business model allows them to readily accommodate with minimal cost.
Reduced Administrative Complexity	The Audit Report concludes that ACAD is generally understaffed. Further, the existing staff are supporting multiple programs (for example, pet shelter, rescue programs, foster programs, volunteer programs, community cat spay and neuter programs, adoption services, animal field services, regulatory services, and a soon to open wellness clinic). Maintaining a rabies tag program in its current form requires, annually, receiving and tracking over 100,000 tags, managing over 100 veterinary contracts, managing thousands of customer inquiries, accounting for all related costs and revenue, and so forth. Outsourcing the tag program does not eliminate tag related staff time. The outsource contract must be maintained and transitioning from inhouse to outsource will take staff time. Eventually, however, outsourcing has the promise of removing a substantial demand on ACAD's limited resources.	

ATTACHMENT A

Criteria	In House Program	Outsourcing
Program Expenses Assuming no Veterinarian Contracts when Outsourcing	\$984,000 (annual average expenses over a three-year period) <i>Taken from Table R in the Audit Report and Table 4, Attachment B.</i>	\$614,000 (annual average expenses over a three-year period)
Program Expenses Assuming Veterinarian Contracts Remain After Outsourcing	\$984,000 (annual average expenses over a three-year period) <i>These estimates were developed using the same methodology and data used in the Audit Report with one significant difference. In this version, ACAD assumes Veterinarian Office Transactions will continue at the current cost to ACAD (\$5 per transaction for a total cost to ACAD of \$450,000 annually) (Table 4, Attachment B).</i>	\$1,064,000 (annual average expenses over a three-year period)

ATTACHMENT B

Figure 1. County Auditor methodology for determining potential lost Pet Licensing revenue.

Calculation for Estimating Potential Lost Revenue - Pet Licensing					
Steps Performed and Data Gathering:					
1	County Audit Staff researched the number of households in Broward County. According to the United States Census 2014-2018, Broward County has 682,088 households.				
2	County Audit Staff also obtained US Pet Ownership Statistics from the American Veterinary Medical Association indicating the following formulas:				
	i.	Number of dogs in Broward = Total Number of Households x 0.614 (682,088 x 0.614)			418,802
	ii.	Number of cats in Broward = Total Number of Households x 0.457 (682,088 x 0.457)			311,714
	iii.	Estimated number of Pets in Broward			730,516
Calculation:	A	B	C	D	E
Year	Number Of Licences Issued	Estimated Number of Pets in Broward County (2017-2018)	Estimated Unlicensed Pets (B-A)	Average Licensing Fee 2018 (Calculated)	Potential Lost Revenue (CxD)
2018	123,912	730,516	606,604	21.89	13,279,739

Figure 2. Average net revenue per rabies tag sold.

Fiscal Year	Number of Tags Issued ¹	ACAD Program Cost ²	Revenue	Net Revenue	Average Cost/Tag	Average Net Revenue/Tag
2019	102,968	\$908,000	\$2,391,630	\$1,483,630	\$8.82	\$14.41
2020	88,177	\$911,000	\$2,133,025	\$1,222,025	\$10.33	\$13.86
				Average	\$9.57	\$14.13
2021 ³	149,326	\$922,619	\$3,669,226	\$2,746,607	\$6.18	\$18.39

Notes

¹ From Web Report against Chameleon

² Based on Year 1 - Year 3 costs used by the Auditor with the following revisions: Updated costs for temporary staff, overtime, and using standard tags (\$0.09/tag) instead of Lifetime tags (\$1.00/tag).

³ This projection is based on the current numbers for 2021 as of 2/21/21. As the date of this analysis is mid-second quarter of FY 2021, these projections are not used, but are included here to demonstrate improvements within the program post audit.

ATTACHMENT B

Figure 3. ACAD's re-estimation of potential lost revenue from the rabies tag program.

Calculation:	A	B	C	D	E	F	G	H
Year	Number of Licenses Issued	Compliance Costs ¹	Estimated Number of Pets in Broward County (2017-2018)	Average Licensing Fee 2018 (Calculated)	Estimated Additional Pets to be Licensed with a 26% Increase in Licenses Sold (Dx26%)	Estimated Costs to License Additional Pets ² (B/A)x E	Potential Lost Revenue (DxE)	Potential Lost Revenue, Accounting for Increased Compliance Costs (G-F)
2018	123,912	\$908,000	730,516	\$21.89 ³	32,217	\$236,080	\$705,230	\$469,150

Notes

¹ Estimated using 2019 from Figure 2, Attachment B

² Assuming straight line extrapolation of current costs with no economy of scale

³ From Auditor's Calculation for Estimating Potential Lost Revenue - Pet Licensing

Figure 4. Inhouse versus outsource cost analysis for pet licensing.

From Table R (Page 54) of the Audit Report								
	Year 1		Year 2		Year 3		Yearly Average	
	Inhouse	Outsource	Inhouse	Outsource	Inhouse	Outsource	Inhouse	Outsource
Estimated Tags Sold/Renewed	115,000		126,500		139,150		126,883	
Total Estimated Expenses	\$966,746	\$566,928	\$947,504	\$612,563	\$1,038,006	\$663,571	\$984,085	\$614,354
Outsourced Savings	\$399,818		\$334,941		\$374,435		\$369,731	
Should Veterinary Office Transactions Remain								
Estimated Expenses Assuming Veterinary Office Transaction Costs (\$450,000/yr) Remain after Outsourcing	\$966,746	\$1,016,928	\$947,504	\$1,062,563	\$1,038,006	\$1,113,571	\$984,085	\$1,064,354
Outsourced Savings if Veterinary Office Transactions Remain As Is	(\$50,182)		(\$115,059)		(\$75,565)		(\$80,269)	
Total Estimated Savings over Three Years								
No Veterinary Office Transactions	\$1,109,194							
Veterinary Office Transactions Remain at Current Cost	(\$240,806)							

ATTACHMENT B

Figure 5. Determination of cost savings range estimates from outsourcing.

Number of Licenses Issued (FY 2018) ¹	123,912	
New Licenses with 26% Increase	32,217	
Average Licensing Fee ¹	\$22	
New Revenue from 26% Increase in Licensing	\$705,230	
Cost for 26% Increase in Compliance ¹	Assumption	
	Straight Line Extrapolation from Existing Compliance Costs	Zero Scalability Costs (Suggested by one vendor)
	(\$236,000)	\$0
Cost Savings from Outsourcing ²	Assumption	
	Retain all Veterinarian Contracts	Eliminate all Veterinary Contracts
	(\$80,000)	\$370,000
Total	\$389,230	\$1,075,230

Notes

¹ From Figure 3, Attachment B

² From Figure 4, Attachment B

ATTACHMENT C

Summary of Rabies Tag Programs Review

1. Nine counties were contacted: Miami-Dade, Hillsborough, Duval, Palm Beach, Orange, Pinellas, Escambia Counties; and two counties outside of Florida of similar size to Broward, Bexar, Texas and Santa Clara, California.
2. Orange and Bexar Counties do not have tag programs.
3. Only Palm Beach County and Escambia outsource fully, the latter having just started the outsourced program in late 2020. Hillsborough and Pinellas County outsource a portion of their tag operations (data entry). Miami-Dade has started procurement for an outsource solution.
4. Escambia County reports outsourcing was implemented to resolve insufficient staffing to properly maintain the program. To date, staff are satisfied with the outsource efforts and are confident that in the longer term, the outsource services will be satisfactory.
5. Palm Beach County reports they are satisfied with the outsourcing experience and that by outsourcing, they reduced internal staffing from 6 – 7 staff to a portion of one staff's time.
6. Hillsborough, Palm Beach, and Pinellas Counties provided cost data that permitted a direct comparison with Broward County (Figure 6). As previously mentioned, Broward County's program has made significant progress in response to the Audit. Accordingly, Figure 6 also includes a projected Broward County performance for FY 2021 based on current FY 2021 performance.
7. Pinellas County reports a 46% compliance rate, the highest by far reported by any organization.

Figure 6. Rabies tag program estimates from those counties that provided data.

County	Outsourced	Program Cost	Net Revenue	Tags Sold	Estimated Pets in County ¹	Program Cost per Tag	Net Revenue per Tag	Estimated Compliance Rate ¹
Broward (FY 2018 Estimate)	No	\$966,746 ⁵	\$1,916,069	123,912	730,516	\$7.80	\$15.46	17%
Duval	Partial	Not Provided	Not Provided ²	86,536	385,072	-	-	22%
Hillsborough	Partial	\$526,000	\$1,874,000	127,000	563,533	\$4.14	\$14.76	23%
Miami-Dade	No	Not Provided	Not Provided ³	180,000	946,091	-	-	19%
Palm Beach	Yes	\$553,090	\$1,637,487	105,161	593,436	\$5.26	\$15.57	18%
Pinellas	Partial	Not Provided ⁴	\$2,850,000	199,389	436,482	-	\$14.29	46%

Notes

¹ Using same methodology as that used in the Audit Report and household data from the U.S. Census

² Total Revenue provided at \$1,000,000

³ Total revenue provided at \$10,000,000

⁴ \$250,000 for outsource, no cost provided for internal staff costs

⁵ Estimate based on Year 1 program costs from Outsourcing Review used in the Audit