

Neil Kelly  
Clerk of the Circuit and County Courts  
Lake County, Florida

Audit of  
**Animal Services**  
**Kennel and Field Operations**

**Internal Audit Division**  
**Audit Report**

**Bob Melton, CPA, CIA, CFE**  
**Director of Internal Audit**

Audit Conducted by:  
**Cindy McLaughlin, CPA, CIA**  
**Sheena Patel**

**Report No. BCC-106**  
**April 15, 2013**



**Internal Audit Division**

Clerk of the Circuit Court • County Court • Board of County Commissioners

Post Office Box 7800, Tavares, FL 32778

Phone: (352) 253-1644 Fax: (352) 253-1645

April 15, 2013

Board of County Commissioners

We have conducted an audit of the Kennel and Field Operations functions of the Animal Services Division of the Conservation and Compliance Department of the Lake County Board of County Commissioners as scheduled per our Annual Audit Plan.

We appreciate the cooperation and assistance provided by the Animal Services Division during the course of our audit.

Respectfully Submitted,

*Bob Melton*

Bob Melton, CPA, CIA, CFE  
Director of Internal Audit

BM/cm

cc: Honorable Neil Kelly, Clerk of Circuit & County Court  
David Heath, County Manager  
Jim Stivender, Public Works Department Director

# TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>INTRODUCTION.....</b>	<b>4</b>
Scope and Methodology .....	4
Overall Conclusion .....	5
Background .....	5
<b>OPPORTUNITIES FOR IMPROVEMENT.....</b>	<b>7</b>
1. The Animal Tracking Process Needs Improvement.....	7
2. Kennel Operations Should Be Enhanced To Increase The Health And Safety Of The Animals, Animal Services Staff, And The Public. ....	9
3. The Rescue Coordinator Function Should Be Reconsidered.....	14
4. Media Utilized For Citizen Outreach Programs Should Be County Approved.....	20
5. County Business Should Not Be Conducted Via Personal Email. ....	21
6. Rescue Organizations Are Not Screened Prior To Adoption And Rescue Organizations Are Given Adoption Priority Over Citizens. ....	22
7. The Process Of Making Euthanasia Decisions Should Be Enhanced. ....	24
8. Animal Control Officers Should Reduce Field Time Performing Follow-Up Work, And Written Call Prioritizations And Required Call Times Should Be Available To Animal Control Officers.....	25
9. Controls Over Take-Home Vehicles And On-Call Assignments Should Be Established. ....	27
10. Animal Services Fees Should Be Re-evaluated.....	28
11. The Animal Control Sterilization Trust Fund Needs Clarification. ....	30
12. All Revenues And Expenditures Need To Be Reviewed By Fund To Correct Mismatching. ....	31
13. The Cash Receipt Process Needs Improvement.....	32
14. Contracts With Veterinarians For Emergency Service Should Be Established. ....	35

15. Potential Risk To Shelter Staff Should Be Minimized. .... 35

16. A Staff Supervisory Structure Should Be Established. .... 36

17. Organizational Progress Could Be Achieved By Enhancing Customer Service. .... 38

18. Written Procedures Should Be Established And Followed. .... 39

# EXECUTIVE SUMMARY

We have conducted an audit of the Kennel and Field Operations of the Animal Services Division, as scheduled per our Annual Audit Plan. Our audit objectives were to determine whether policies and procedures are adequate, determine whether treatment of animals complies with statutes and follows best practices, determine whether adequate controls are in place to safeguard assets, and to determine whether personnel are adequately trained and the Division is appropriately staffed. We noted concerns relating to each of these objectives.

We could not account for 1,609 of the 13,527 animals that were noted as coming into the facility during the Fiscal Year ending September 30, 2012. Because of inadequate records, we cannot determine whether these unaccounted for animals had proper dispositions. Lack of follow up on animal dispositions could allow misappropriation of funds to be undetected as animals could be sold or traded to outside parties. Many animal tracking cards could not be located, some cards are not fully completed, and animals have sometimes been identified as the wrong type of animal in the software (for example, cats identified as adoptable dogs). In addition, information is not documented in the same method by all employees. Inconsistent data going into the system leads to inconsistent data generated from the system.

Current kennel operations may not maximize the safety or well-being of the animals. The temperature of the kennels and cat rooms is not adequately controlled. The kennels, isolation rooms, and cat rooms are not air conditioned. The isolation and feral cat rooms contain no exterior doors or windows, which severely precludes ventilation. True isolation areas do not exist. Currently, the doors in the isolation rooms are left open for light and air. These rooms also share the air exhaust system with the other areas of the facility. The potential exists to spread disease to animals throughout the entire facility. Lighting conditions in the kennels, isolation rooms, and cat rooms are inadequate, and the lights in the isolation rooms are always off unless there is a person inside. We also observed a rabies vaccination being administered by a technician instead of a licensed veterinarian as required by law. In addition, we noted that the practice of Management has been to flush unused vaccines down the drain, which is not recommended for the disposition of pharmaceuticals.

Practices and procedures relating to animal socialism and behavior should be improved. Not all dogs and cats are given physical activity and social interaction every day. Animals spend virtually all of their time in confined spaces. Observations of animal behavior are not routinely documented.

The rescue coordination function as it currently operates is placing the County at risk. The rescue coordinator is receiving monies in a personal capacity from rescue organizations. The funds are usually received personally by the rescue coordinator in advance and later remitted to Animal Services. We also noted delays in the receipt of funds by Animal Services after the animal had been rescued by an organization. During calendar year 2012, the rescue coordinator was out for a period

of time on extended leave. During this time, another employee performed the rescue coordination function. However, during the time of extended leave, the rescue coordinator continued to receive funds from the rescue organizations at her personal residence. The practice of funds being received by a County employee personally before or after being transmitted to the County is serious and should be immediately prohibited. While the division manager stated that she did not know for certain that this practice (monies being received personally by the rescue coordinator) was occurring, our review indicates that the manager either knew or should have known about the practice.

The rescue coordinator operates a pledge program whereby members of the public can pledge specific donations to the rescue organization that takes a specific animal. Several concerns were noted with this process. By acting as a broker, the County is facilitating in essence paying the rescue organizations to take certain animals. Through this process, the rescue coordinator is directing the public which rescue organizations to pay for taking the animal. Also, the rescue coordinator has a significant role in which animals are made available to rescue organizations. The coordinator monitors the animals and makes an initial decision as to how long the animal will be available for public adoption. This situation results in a conflict of interest in being involved in the process as to which animals go to the rescue organizations. The coordinator develops relationships with the organizations and could be unduly influenced by the desire to provide the organizations with the best animals rather than going to extra lengths to make them available to Lake County citizens.

The process for making euthanasia decisions should be enhanced. During Fiscal Year 2012, Animal Services euthanized 4,571 animals. This equates to a live release rate of 77.3% for dogs and 31.1% for cats, which are reasonable compared to other counties. The decision process of deciding whether to euthanize an animal is informal. Animals may be euthanized for many reasons relating to the health and temperament of the animal as well as the lack of space to maintain the animal. The decision to euthanize should not be made by only one individual. Instead, a formal team should evaluate the animal and jointly make the decision. This team should be composed of a set group of individuals to facilitate consistent evaluations and decisions.

Rescue groups are sometimes given adoption priority over citizens. Though Lake County citizens are subsidizing the shelter through the General Fund, they are not given adequate opportunity to adopt animals before they are available to rescue groups. Currently, animals are only available to the public for 48-72 hours before the rescue groups may lay claim to them. In addition, the pictures of many of these animals are not posted on the official Animal Services website for view while many of them are posted on the non-county Facebook page. Rescue groups routinely monitor this Facebook page. The Facebook page also indicates how much the rescue group will be paid for taking an animal (through the pledge program brokered by the rescue coordinator). In addition, rescue groups are lined up for animals before or as they become available to go on the "adoptable" side of the shelter.

Animal Services does not have any written guidelines establishing required call response times or call prioritizations based on type. We estimated the average response time for high priority calls to be 6.42 hours. High priority calls can include but are not limited to bites, children being chased by an aggressive animal, an aggressive animal on school grounds during school hours, animal cruelty, or injured animals. Response times are not adequately tracked by management. Consequently,

management review of adequacy of coverage on an ongoing basis is precluded. Currently, the Animal Control Officers spend a significant amount of their field time performing follow-up work. This primarily consists of verifying rabies vaccinations and current County tags. Animal Control Officers revisit the sites of violations, often multiple times, to verify compliance. Under current practice, citations are not initially given for license tag and rabies violations. Instead, officers warn the citizens, and then follow up to make sure that license tags and and/or rabies vaccinations are obtained. This practice is a needless waste of time.

The current fee structure may not promote the goals of Animal Services or may not reasonably recover the division's cost. In other instances, fees may not be at the optimal level to promote goals in controlling the animal population and increasing the live release rate. A comprehensive study of the fee structure should be performed.

The Animal Control Sterilization Trust Fund does not have clear criteria for its funding and use. We noted that Animal Services' revenues and expenditures are mismatched between the Animal Control Sterilization Trust Fund and the County's General Fund. For example, we noted that Animal Sterilization fees received by Animal Services are being deposited into the County's General Fund while the related expenses are being paid out of the Animal Control Sterilization Trust Fund.

Division policy is not sufficient to maximize employee health and safety. Animal Services staff members are not required, as part of their duties, to have a current Tetanus vaccination. Gloves and eye protection are available to Animal Services employees; however, they are not required to wear them at all times during cleaning and disinfecting.

A staff supervisory structure should be established. Currently the only supervisory position within Animal Services is the division manager, who had all 25 employees reporting directly to her. With this wide span of control in a dynamic organization that encounters many unusual and different types of situations involving potential emergencies, the manager's effectiveness is not maximized. In this type of environment, not only is undue stress placed on the manager, but also, the manager does not have time to devote to high level administration and planning. As a result, organizational effectiveness is diminished.

Every feasible means of reducing the uncontrolled breeding of dogs and cats should be encouraged. During the last several years, Lake County Animal Services has become responsible for full service of animal control and welfare to an increasing number of municipalities. These municipalities have regular communication with their residents (through utility bills, community events, and their websites) that the County does not. During our review, we learned of programs at the Stacks Foundation and the Humane Society of Lake County that offer discounted spay/neuter certificates to the residents of Lake County. The County and the municipalities should promote these programs to the residents in need of such assistance.

We also noted concerns relating to veterinarian services, controls over cash receipts, and a general lack of written policies and procedures. Our report contains a total of 45 recommendations for improvement. Overall, Management concurred with our recommendations.

# INTRODUCTION

## Scope and Methodology

We have conducted an audit of the Kennel and Field Operations of the Animal Services Division, as scheduled per our Annual Audit Plan. Our audit objectives were to:

1. Determine whether policies and procedures are adequate.
2. Determine whether treatment of animals complies with statutes and follows best practices.
3. Determine whether adequate controls are in place to safeguard assets.
4. Determine whether personnel are adequately trained and the Division is appropriately staffed.
5. Determine whether safety of the animals, public citizens, and staff is reasonable.

To determine whether policies and procedures are adequate and being followed, we identified and reviewed applicable state and local laws; reviewed written policies and procedures, observed and interviewed staff, reviewed related service agreements, conducted sampling, and compared written guidelines to those of other counties.

To determine whether treatment of animals complies with statutes and follows best practices, we identified and reviewed applicable state and local law; obtained guidelines outlining the standards of care in shelters; observed current shelter conditions and interactions between staff and animals, reviewed randomly selected animal records, compared written procedures, processes, rates, and animal statistics with those of other counties; and evaluated other opportunities for improvement.

To determine whether adequate controls are in place to safeguard assets, we reviewed a sample of receipts to ensure the correct fees were administered; the funds were deposited in a reasonable amount of time and were deposited into the correct funds, reviewed written procedures, observed actual processes, identified and reviewed storage locations, and determined whether adequate documentation was retained.

To determine whether personnel are adequately trained and the Division is appropriately staffed, we obtained and reviewed industry standards, current staff training and certification, and current processes and procedures.

To determine whether safety of the animals, public citizens, and staff is reasonable, we reviewed current policies and procedures, compared processes, procedures and statistical data to that of other counties, reviewed staff training and required safety practices, and reviewed officer response times for incoming calls.



Our audit included such tests of records and other auditing procedures as we considered necessary in the circumstances. The audit period was from October 1, 2011 through September 30, 2012. However, transactions, processes, and situations reviewed were not limited by the audit period.

## Overall Conclusion

We conclude that policies and procedures are not adequate. Except as noted in our report, the treatment of animals follows best practices and guidelines of care. We conclude that the assets are not adequately safeguarded and mismatching of funding sources and uses has occurred. Except for the wide span of control noted in our report, we conclude that personnel are adequately trained. Because of the conditions noted in our report, we could not determine whether the Division is appropriately staffed. We determined that the safety of the animals, public citizens, and staff could be enhanced. Opportunities for improvement are included in this report.

## Background

The Lake County Animal Services Division provides for public safety and animal welfare and enforces state statutes and local ordinances regarding animals. The Division promotes responsible pet ownership, reunites lost pets with their families, and helps people select a new furry friend through the Adopt-a-Pet program. Animal Services is the Countywide receiving facility responsible for housing strays and quarantined animals, animals that are “live evidence” in court cases, and unwanted domestic animals.

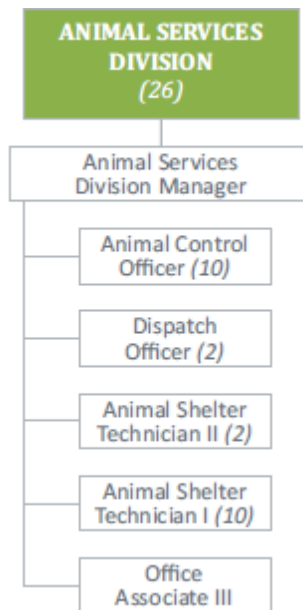
Lake County Animal Services provides both shelter care and field services. Shelter care involves housing and feeding animals, provision of minor medical services, cleaning and care of animals, and facilitation of animal adoptions, rescues, owner reclaims and other outcomes. Field services include capture of loose or stray animals, response to citizen complaints such as aggressive animals, animal bites, tethering, barking, or other animal related violations, neighborhood patrol in higher risk areas, and enforcement of the Lake County Code as it relates to animals. Shelter services are provided to all 14 municipalities in Lake County (including Mount Dora and Lady Lake) while full service is provided to the unincorporated area and twelve municipalities within Lake County. In FY 2012, Animal Services provided field and/or shelter services to 13,527 animals.

Lake County Animal Services has not always provided full service to the municipalities. In the past, field services were individually managed by each municipality. The Table below depicts the gradual increase in service area since FY 2003 as the Lake County Animal Services Division began absorbing full service duties for the municipalities.

		Fiscal Year								
		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Areas Served</b>	<b>Groveland</b>								X	X
	<b>Clermont</b>						X	X	X	X
	<b>Astatula</b>				X	X	X	X	X	X
	<b>Eustis</b>				X	X	X	X	X	X
	<b>Fruitland Park</b>				X	X	X	X	X	X
	<b>Leesburg</b>				X	X	X	X	X	X
	<b>Umatilla</b>				X	X	X	X	X	X
	<b>Howey-in-the-Hills</b>			X	X	X	X	X	X	X
	<b>Mascotte</b>			X	X	X	X	X	X	X
	<b>Minneola</b>			X	X	X	X	X	X	X
	<b>Montverde</b>			X	X	X	X	X	X	X
	<b>Tavares</b>	X	X	X	X	X	X	X	X	X
<b>Unincorporated</b>	X	X	X	X	X	X	X	X	X	

The Animal Services Division is staffed with 26 full-time equivalent (FTE) employees which include 12 Kennel Staff, 10 Animal Control Officers, 2 Dispatchers, 1 Administrative Staff, and 1 Division Manager. The shelter also receives help from part-time volunteers and enrollees in the Community Services program.

**FY 2013 Organizational Chart**



The Division operates with a budget of \$1,618,409 which is funded through both the General Fund and the Animal Control Sterilization Trust Fund. The Animal Control Sterilization Trust Fund is generated through various fees and donations and is designated for animal sterilization, medication, and testing supplies related to the prevention of animal over-population.

# OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

Management responses to our recommendations are included below each recommendation. Responses were originally prepared by the previous Manager of Animal Services. However, she resigned before transmitting the responses. Consequently, current management has updated the former manager's responses in the section of management's response labeled "Action."

## 1. The Animal Tracking Process Needs Improvement.

We could not account for 1,609 animals that were noted as coming into the facility during the Fiscal Year ending September 30, 2012, as follows:

<b>Number of Animals Entered Into the System</b> (including animals with field service only)	<b>13,527</b>
<b>Animal Outcomes:</b>	
Adoptions	1,215
Rescues	2,368
Euthanized (including owner requested euthanasia)	4,324
Reclaimed	658
Other Misc. (release to nature, escaped, etc.)	273
Field Service or Owner's Custody Only	3,080
<b>Total Animal Outcomes:</b>	<b>11,918</b>
<b>Total Animals Unaccounted for:</b> (Animals entered minus animal outcomes) (13,527-11,918)	<b>1,609</b>

Because of inadequate records, we cannot determine whether these unaccounted for animals had proper dispositions. Lack of follow up on animal dispositions could allow misappropriation of funds to be undetected as animals could be sold or traded to outside parties.

Animals are not thoroughly tracked and documented from the time of arrival through the time of disposition. We noted many instances where the documentation of animals was incomplete or

inconsistent. These issues were the result of both human error and problems with the computer software. We noted the following specific concerns:

- A. It can be difficult, if not impossible, to locate specific animal identification cards that have been filed. We were not able to locate the bulk of cards from January and February 2012. While searching for cards, we found cards for October mixed into cards for December and January cards mixed with cards from November. Though animal identification cards should be filed by the date the animal exited the facility, locating specific cards is difficult. If an issue arises in which owner, disposition, or other information on the animal identification card is needed, staff would not readily be able to locate that information.
- B. Not all animal identification cards are fully completed. Many are missing vital information such as animal identification number, cage run number, disposition methods/date, receipt number, and/or other animal information. Incomplete data on the animal identification cards could lead to misappropriation of funds without detection. In addition, safety of the animals and the public could be jeopardized.
- C. Many animals have been identified as the wrong type of animal for disposition purposes in the software (for example, cats are marked as an adoptable dog or a euthanized dog). This results in inefficient management planning and incorrect animal statistics.
- D. Information is not documented in the same method by all employees. For example, incoming and outgoing animals as well as “owner custody” animals are not marked in and out in the same manner by all employees; some employees enter dates in the 1900s for animals with vet issued licenses, as decided by management due to system limitations, while other employees, unaware of this decision, enter current dates. Some enter animals that were never housed by Animal Services as “owner custody in” but then do not mark them out, while others mark them as “owner custody out.” Inconsistent data going into the system leads to inconsistent data generated from the system.

To ensure all animals are accounted for accurately, it is essential that adequate recordkeeping procedures be in place. Detailed procedures should be established, communicated, and followed by all persons involved in the recordkeeping process.

**We Recommend Management:**

- A. Develop a standardized system for filing animal identification cards.
- B. Require animal identification cards to be completed in full. In addition a system of verifying complete animal information in the software system and on the animal identification card prior to filing the cards should be implemented.
- C. Work with the software provider to establish “logic checks” to prevent an animal from being identified as more than one species.
- D. Implement standardized written procedures for entries into the system. All employees should be trained on these procedures on an on-going basis.

**Management Response:**

- A. Management concurs with this recommendation and will draft a new Standard Operating Procedure for the function of filing animal ID cards.

Action: None at this time.

- B. Management concurs with this recommendation and will implement more employee training with the completing of the animal ID cards and data entry.

Action: County IT staff are reviewing the current software's capabilities to expand the existing system.

- C. Management concurs with this recommendation and will address it with the Visibility provider.

Action: Will contact Visibility provider.

- D. Management concurs with this recommendation and will increase the training program for data entry.

Action: Will develop a training program for staff users.

**2. Kennel Operations Should Be Enhanced To Increase The Health And Safety Of The Animals, Animal Services Staff, And The Public.**

Current Kennel Operations may not maximize the safety or well-being of the animals. Additionally, current processes may have adverse health and safety impacts for citizens of Lake County. We noted the following concerns:

- A. Kennel conditions should be improved. We noted the following:

- a. The temperature of the kennels and cat rooms is not adequately controlled. The kennels, isolation rooms, and cat rooms are not air conditioned. The isolation and feral cat rooms contain no exterior doors or windows, which severely precludes ventilation. The isolation rooms are used for sick or distressed animals, among other uses. During the summer and other extreme temperature conditions, it is possible that animals could experience excessive temperatures. In the isolation rooms, temperatures could more easily reach extreme levels with the lack of outside ventilation. This condition could exacerbate the condition of sick animals.

Guidelines for Standards of Care in Animal Shelters promulgated by the Association of Shelter Veterinarians recommend temperatures for cats and dogs are maintained between 60-80 degrees Fahrenheit with humidity ranging from 30-70%.

- b. There is no mechanism to ensure proper air flow in the animal areas including the kennels, isolation rooms, or the cat rooms. Instead, there are written procedures that instruct staff to ensure the external doors are opened and floor fans are used. However, this is not done normally after business hours or on portions of weekends when the shelter is closed. In the quarantine rooms the only air flow is provided by leaving the interior door open. The lack of proper air flow can increase the spreading of diseases among the animals, increase the effect of high temperatures, and possibly increase the odor.

Guidelines for Standards of Care in Animal Shelters promulgated by the Association of Shelter Veterinarians recommend between 10-20 room air exchanges per hour with fresh air.

- c. True isolation areas do not exist. Currently, the doors in the isolation rooms are left open for light and air. These rooms also share the air exhaust system with the other areas of the facility. The potential exists to spread disease to animals throughout the entire facility.

Guidelines for Standards of Care in Animal Shelters promulgated by the Association of Shelter Veterinarians recommend isolation areas for dogs have separate air circulation from the rest of the facility.



**These six young healthy puppies which would be highly sought after due to their breed were released to a rescue for no fee though they could have been held until an appropriate age and adopted out at the full adoption rate. Because of the lack of appropriate isolation areas and the high susceptibility to illness at that age, puppies under 8 weeks old are released to rescue organizations rather than risk illness and the potential resulting euthanasia.**

- d. Lighting conditions in the kennels, isolation rooms, and cat rooms are inadequate. Currently, natural lighting is minimal and the lights in the areas do not mimic natural light. In addition, the lights in the isolation rooms are always off unless there is a person inside.



**This picture shows a sign posted by the exit to the isolation room in the dog kennel.**

The lack of lighting could negatively affect the temperament of the animals and could affect the natural sleep and wake cycles of the animals.

Guidelines for Standards of Care in Animal Shelters promulgated by the Association of Shelter Veterinarians recommend the facility provide as much natural light as possible. Artificial light should closely approximate natural light. Adequate amounts of darkness are important to support natural rhythms of wakefulness and sleep.

- B. Practices and procedures relating to animal socialism and behavior should be improved. We noted the following related concerns:

- a. Not all dogs and cats are given physical activity and social interaction every day. There is no regular schedule for walking any of the animals. Social interaction and walking only occurs when volunteers are present or when staff has extra time. Animals spend virtually all of their time in confined spaces.

The Guidelines for Standards of Care in Animal Shelters promulgated by the Association of Shelter Veterinarians recommend at a minimum, animals must be provided regular social contact, mental stimulation, and physical activity. They further state that regular positive daily social interactions with humans are essential for both dogs and cats (with the exception of feral cats) to reduce stress and increase enrichment.

- b. Observations of animal behavior are not routinely documented. Although animal behavior is observed on a daily basis, the observations are only documented if there is a problem with the animal.

The Guidelines for Standards of Care in Animal Shelters promulgated by the Association of Shelter Veterinarians recommend that a standardized behavior form should be used, and each evaluation should be documented. Currently, there is no assurance that actual observations are being made, which could lead to potential liability if there is a subsequent problem with the animal.

- C. Staffing assignments should be evaluated. Our audit of Animal Services included a review of current kennel staffing. The current kennel staffing level consists of 12 shelter technicians. We are unable to reach a conclusion on the adequacy of kennel staffing because they are required to perform additional duties. These additional duties relate to the veterinary program which include but are not limited to assisting with the spay/neuter surgeries, administering vaccinations, deworming animals, preparing animals for surgery, and monitoring them after surgery. These duties are currently assigned to a total of three shelter technicians during each day that the contracted veterinarian is on site. The contracted veterinarian is on site one to two days per week.

Removing three staff members from the available workforce responsible for shelter care may impede required and necessary functions including feeding and cleaning, animal socialism (see Opportunity for Improvement No. 2B), and proper documentation (see Opportunity for Improvement No. 1).

- D. We observed a rabies vaccination being administered by a technician instead of a licensed veterinarian as required by law. This Animal Services Technician administered the rabies vaccination to a dog in the building lobby. The contracted veterinarian was on site that day. Section 828.30(1), Florida Statutes, states, "...all dogs, cats, and ferrets 4 months of age or older must be vaccinated by a licensed veterinarian against rabies." These state laws are established to protect the health and welfare of the animals. Violation of this statute may unnecessarily increase the risk to the animal.
- E. The practice of Management has been to flush unused vaccines down the drain. Management stated that this occurred on only one occasion, when an expired case of the rabies vaccination was flushed into the drainage system. The Material Safety Data Sheet (MSDS) for the rabies vaccination used by Animal Services states that the product should not be disposed of in the drain. It further states that disposal methods should be in compliance with local, state, and federal regulation. The Florida Department of Health and the Florida Environmental Protection Agency both caution against disposing of pharmaceuticals in the drains. Medications disposed of in the drain can leak into the aquatic environment and cause contamination.



- F. The Lake County Animal Services adoption paperwork does not require the adopter to acknowledge adherence to the Lake County Code, nor does it require the adopter to maintain rabies vaccinations, current County tags or treat the animal humanely. Additionally, adopters are not screened prior to adoption. It is standard practice to include clauses in animal adoption paperwork to the effect that local or state laws will be followed and that the animal will be treated in a humane manner. Though seasoned staff members follow practices to verify animal limits and past owner history, there are no written procedures to do so and the practice may not be followed by all staff.

Without prior screening of adopters or acknowledgment of County Code, adopters may be unaware of vaccination and licensing requirements thus increasing the risk to public safety. In addition, adopters may feel that the animal may be used in whatever manner they see fit, potentially putting the animal's health and well-being at risk.

**We Recommend Management:**

- A. Consider options to provide for correction of each of the lighting, temperature, and air control conditions. Management should also consider options to ensure a true isolation area is available.
- B. Establish a program for regular social interaction and exercising each eligible animal on a regular basis, and establish procedures to document each observation of the animal.
- C. Consider alternative staffing options for the veterinary program.
- D. Develop a process to ensure the contracted veterinarian is the only one to administer the rabies vaccination.
- E. Dispose of all pharmaceuticals in accordance with the manufacturer's instructions and with the state, local, and federal regulations.
- F. Amend the adoption paperwork to require the adopter to acknowledge that they will comply with the Lake County Code. Management should also consider requiring the adopter to agree that they will maintain up-to-date rabies vaccinations and County tags for the life of the animal and provide humane care and treatment.

**Management Response:**

- A. Management concurs with this recommendation; however, due to the shelter's kennel construction a true isolation area would only be possible with a remodel of the existing facility. The new kennel project does address the lighting, air flow and temperature issues.

Action: Facilities has been contacted they will be going to Animal Services and fixing the exhaust fan.

- B. Management concurs with this recommendation and will draft a new Standard Operating Procedure for animal observation and social interaction.

Action: No plan as yet.

- C. Management concurs with this recommendation; however, with the current budget reductions adding staffing will be difficult. Management will propose staffing options for the veterinary program to the County Manager and Board of County Commissioners.

Action: No plan as yet.

- D. Management concurs with this recommendation and has started the draft for a Standard Operating Procedure for administering all vaccinations.

Action: SOP is being addressed - Under Florida law Section 828.30 rabies vaccines must be administered by a licensed veterinarian only.

- E. Management concurs and will follow all state, local and federal regulations for out of date or damaged products.

Action: Staff will be advised of proper disposal of medicines and other pharmaceuticals.

- F. Management concurs with this recommendation. The current paperwork will be used and prior to reordering changes will be made to reflect adopters acknowledge and agree to comply with the Lake County Code and to maintain Rabies vaccination, County license and to provide humane care and treatment of the animal.

Action: Visibility software can accomplish this paperwork.

### **3. The Rescue Coordinator Function Should Be Reconsidered.**

The rescue coordination function as it currently operates is placing the County at risk. Animal Services allows one of the Animal Control Officers to also function as rescue coordinator. The rescue coordination function is to promote and facilitate the taking of animals by various rescue organizations. These rescue organizations are located throughout the state of Florida. We noted the following concerns:

- A. The rescue coordinator is receiving monies in a personal capacity from rescue organizations. The funds are remitted to Animal Services either after she receives the funds or before she receives the funds. According to the coordinator, she receives funds personally under two scenarios: credits and reimbursements. Under the "credit" scenario, rescues will give her a lump sum, such as \$400 or \$200, which she will keep personally until the organization takes an animal from the shelter. At that time, she will pay the costs charged by the shelter from the funds that the rescue organization has previously paid to her. The "reimbursements" occur when for whatever reason, the organization is unable to pay the shelter's charges timely. In this scenario, the coordinator pays the cost to the shelter from her personal funds and then receives reimbursement from the organization. The coordinator stated that the

total funds she has received personally during the past year is less than \$1,000. However, we noted the following transactions with rescue organizations in which there were delays in the receipt of funds by Animal Services after the animal had been rescued by the organization:

Name of Rescue Group	Amount	Date of Receipt	Date of Deposit	Number of Workdays Between Receipt and Deposit
Safe Pet	\$ 90.00	6/19/2012	6/22/2012	3
RESCUE COORDINATOR ON EXTENDED LEAVE				
Safe Pet	\$ 40.00	9/11/2012	9/17/2012	4
Safe Pet	\$ 40.00	9/17/2012	9/26/2012	7
Safe Pet	\$ 10.00	10/5/2012	10/15/2012	6
Safe Pet	\$ 20.00	no date	10/17/2012	Unknown*
Safe Pet	\$ 90.00	10/5/2012	10/17/2012	8
Safe Pet	\$ 80.00	10/5/2012	10/17/2012	8
Safe Pet	\$ 90.00	10/??/2012	11/8/2012	Unknown*
Safe Pet	\$ 10.00	10/30/2012	11/15/2012	12
Safe Pet	\$ 200.00	11/1/2012	11/15/2012	10
Safe Pet	\$ 190.00	11/13/2012	11/15/2012	2
Safe Pet	\$ 100.00	11/13/2012	11/15/2012	2
Safe Pet	\$ 10.00	11/13/2012	11/15/2012	2
Safe Pet	\$ 10.00	11/13/2012	11/15/2012	2
Safe Pet	\$ 30.00	11/??/2012	11/30/2012	Unknown*
Safe Pet	\$ 30.00	11/??/2012	11/30/2012	Unknown*
Safe Pet	\$ 10.00	12/18/2012	12/18/2012	0
Safe Pet	\$ 20.00	12/10/2012	12/18/2012	6
Safe Pet	\$ 10.00	12/18/2012	12/19/2012	1
Safe Pet	\$ 10.00	12/21/2012	12/21/2012	0
Safe Pet	\$ 20.00	12/27/2012	1/4/2013	6
<b>Total</b>	<b>\$ 1,110.00</b>			

\* Unknowns are a result of receipts with incomplete or blank date fields.

The chart above shows amounts paid by the rescue organization (or by the rescue coordinator on behalf of the rescue organization) and the number of business workdays, not counting any holidays, between the date the animal was rescued and the date the funds were deposited. This chart does not include the period of time that the rescue coordinator was on extended leave. The chart containing that period of time is shown below. On January 24, 2013, the rescue coordinator stated that she was currently holding funds personally for two rescue organizations.

During calendar year 2012, the rescue coordinator was out for a period of time on extended leave. During this time, another employee performed the rescue coordination function. However, during the time of extended leave, the rescue coordinator continued to receive funds from the rescue organizations at her personal residence. The employee performing the function actually drove to the rescue coordinator's residence once per week to pick up cash for the rescued animals. The employee indicated she would pick up about \$200 per week on the average. The practice of Animal Services has been to release the animal to the rescue organization and hold the receipt until funds were received from the rescue coordinator. We noted the following rescue transactions that appear to have been initially received by the rescue coordinator personally and picked up by the other employee during the time the rescue coordinator was on extended leave.

<b>Name of Rescue Group</b>	<b>Amount</b>	<b>Date of Receipt</b>	<b>Date of Deposit</b>	<b>Number of Workdays Between Receipt and Deposit</b>
Safe Pet	\$ 80.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 95.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 95.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 80.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 95.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 95.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 80.00	6/25/2012	7/9/2012	9
Safe Pet	\$ 95.00	6/25/2012	7/9/2012	9
Second Chance Boxer Rescue	\$ 90.00	6/25/2012	7/9/2012	9
Heidi's Legacy	\$ 130.00	6/25/2012	7/9/2012	9
Tampa Bay Beagle Rescue	\$ 105.00	6/26/2012	7/9/2012	8
Tampa Bay Beagle Rescue	\$ 105.00	6/26/2012	7/9/2012	8
Tampa Bay Beagle Rescue	\$ 50.00	6/28/2012	7/9/2012	6
Safe Pet	\$ 200.00	7/10/2012	7/17/2012	5
Safe Pet	\$ 30.00	7/13/2012	7/17/2012	2
Safe Pet	\$ 100.00	7/10/2012	7/17/2012	5
Safe Pet	\$ 80.00	7/18/2012	8/1/2012	10
Safe Pet	\$ 50.00	7/20/2012	8/1/2012	8
Safe Pet	\$ 60.00	7/25/2012	8/1/2012	5
Safe Pet	\$ 40.00	7/25/2012	8/1/2012	5
Safe Pet	\$ 105.00	7/18/2012	8/1/2012	10
Safe Pet	\$ 90.00	7/18/2012	8/1/2012	10
Safe Pet	\$ 70.00	7/20/2012	8/1/2012	8
Safe Pet	\$ 70.00	7/20/2012	8/1/2012	8
Safe Pet	\$ 90.00	7/25/2012	8/1/2012	5
Safe Pet	\$ 105.00	7/25/2012	8/1/2012	5

Safe Pet	\$ 105.00	7/25/2012	8/22/2012	20
Safe Pet	\$ 100.00	7/25/2012	8/22/2012	20
Safe Pet	\$ 90.00	7/25/2012	8/27/2012	23
Safe Pet	\$ 170.00	8/1/2012	8/22/2012	15
Safe Pet	\$ 90.00	8/2/2012	8/31/2012	21
Safe Pet	\$ 90.00	8/2/2012	8/31/2012	21
Safe Pet	\$ 10.00	8/21/2012	8/29/2012	6
Safe Pet	\$ 50.00	8/24/2012	8/29/2012	3
Safe Pet	\$ 150.00	8/29/2012	9/13/2012	10
Safe Pet	\$ 115.00	9/4/2012	9/17/2012	9
<b>Total</b>	<b>\$ 3,255.00</b>			

While the division manager stated that she did not know for certain that this practice (monies being received personally by the rescue coordinator) was occurring, our review indicates that the manager either knew or should have known about the practice.

The practice of funds being received by a County employee personally before or after being transmitted to the County is serious and should be immediately prohibited. Because of this practice, it is possible that funds intended for the County could have been misappropriated without detection or that monies have been used personally before being transmitted to the County. We also can provide no assurance that payments have not been made by rescue organizations to provide preferential treatment.

Because of current practices and the length of time the rescue coordinator has been performing this function, the duties of rescue coordination should be rotated to another employee. This rotation should be conducted on a periodic basis.

- B. The rescue coordinator operates a pledge program whereby members of the public can pledge specific donations to the rescue organization that takes a specific animal. The rescue coordinator causes photos to be taken of particular animals that the rescue coordinator has flagged to be available for rescue organizations. The coordinator then sends the photo and related information about the animal to a citizen maintaining a Facebook page on behalf of Animal Services. (See Opportunity for Improvement No. 4.) The Facebook page informs the public (worldwide) that if they would like to pledge money to a rescue organization to take the animal, they should email the rescue coordinator. The rescue coordinator receives the information about the pledge and then forwards the information to the citizen to post on the Facebook page. Rescue organizations monitor the animals on the Facebook page along with the amount of money that has been pledged if they take the animal. If they want to take the animal, they notify the rescue coordinator who then emails each donor the specific address (or the rescue organization's donation webpage) to send their donation. We have the following concerns with this process:

- a. A County employee is acting as a broker between rescue organizations and members of the public, which are private activities. The result is that the County is facilitating in essence paying the rescue organizations to take certain animals. Operating in this capacity not only subjects the County to possible lawsuits should something go wrong in the process, but also raises questions as to the proper role for a County agency.
- b. The rescue coordinator is directing the public exactly where to send their donations. Therefore, if there is a problem with the webpage being to an improper entity or if a donor's identity or credit card information is stolen, the County could potentially have some liability.
- c. When notification is made to various donors relating to their pledges for specific animals, all donors and the amounts of their pledges are included in the same email. Therefore, their information is communicated to other people throughout the country. This may disseminate information that the donor may wish to remain confidential.

While the intent of the pledge program (a mechanism to save the lives of animals) is to be commended, we question whether this is an appropriate role of government and use of tax dollars. We also question the potential liability this program could potentially generate to Lake County.

- C. Employees involved in the rescue coordination function have at times conducted much of the work on their personal time. The rescue coordinator began the function solely on her personal time. Per the rescue coordinator, management eventually started allowing her to perform some of the function on work time. She continued to perform some of the function on her personal time until November 2012. We were also informed by the employee assisting the coordinator during her extended leave that she drove to the coordinator's home on her personal time and resources in order to pick up the funds being received personally by the coordinator.

Although these employees volunteered to perform these activities on their personal time and the division routinely uses volunteers to assist in its work, they are still employees of the Animal Services Division, and may be subject to federal wage and hour laws. To avoid any confusion, employees of the division should be prohibited from performing any extra volunteer work related to the division. This prohibition should be in writing and clearly understood by all employees.

- D. The rescue coordinator has a significant role in which animals are made available to rescue organizations. The coordinator monitors the animals and makes an initial decision as to how long the animal will be available for public adoption. This recommendation is made to the division manager, who signs off on the recommendation as to when the animal goes to the rescue organization. See Opportunities for Improvement Nos. 6 and 18 for related concerns. The rescue coordinator has a conflict of interest in being involved in the process as to which animals go to the rescue organizations. The coordinator develops relationships with the organizations and could be unduly influenced by the desire to provide the organizations with the best animals rather than going to extra lengths to make them available to Lake County

citizens. To ensure no conflict of interest exists in fact or in appearance, the rescue coordinator should be prohibited from participating in this process.

We also noted other concerns with the rescue coordination function that are included in this report. These concerns related to the indirect operation of a Facebook page through a private citizen (see Opportunity for Improvement No. 4), lack of documentation of approval of individual rescue organizations to receive animals (see Opportunity for Improvement No. 6), and the rescue coordinator's use of her personal cell phone and email (see Opportunity for Improvement No. 5).

**We Recommend Management:**

- A. Prohibit all division employees from receiving funds personally that relate to the division. In addition, appropriate disciplinary action should be considered concerning those employees that conducted this practice or allowed this practice to occur. The function of rescue coordinator should be immediately rotated to another employee.
- B. Discontinue the pledge program whereby pledges are solicited for other organizations.
- C. Immediately prohibit nonexempt employees from conducting any work relating to Animal Services on their personal time. This prohibition should be in writing and acknowledged by all employees.
- D. Prohibit the rescue coordinator from having any involvement in the recommendation or decision to send any specific animal to rescue or the time in which the animal is to be available for public adoption.

**Management Response:**

- A. Management concurs with this recommendation. A new Standard Operating Procedure has been drafted to address these issues with the position of rescue coordination personnel.
- B. Management concurs with this recommendation. Pledges from the public for the animals can be handled through a private organization that can communicate to individuals the details of the pledge.

Action: Online pledges

- C. Management concurs with this recommendation and has addressed this area in the new Standard Operating Procedure.
- D. Management concurs with this recommendation. The decision to place an animal up for adoption or rescue is discussed at length by a team of staff to include Shelter Technician I, Shelter Technician II, rescue coordinator personnel and management.

**Auditor's Comment:**

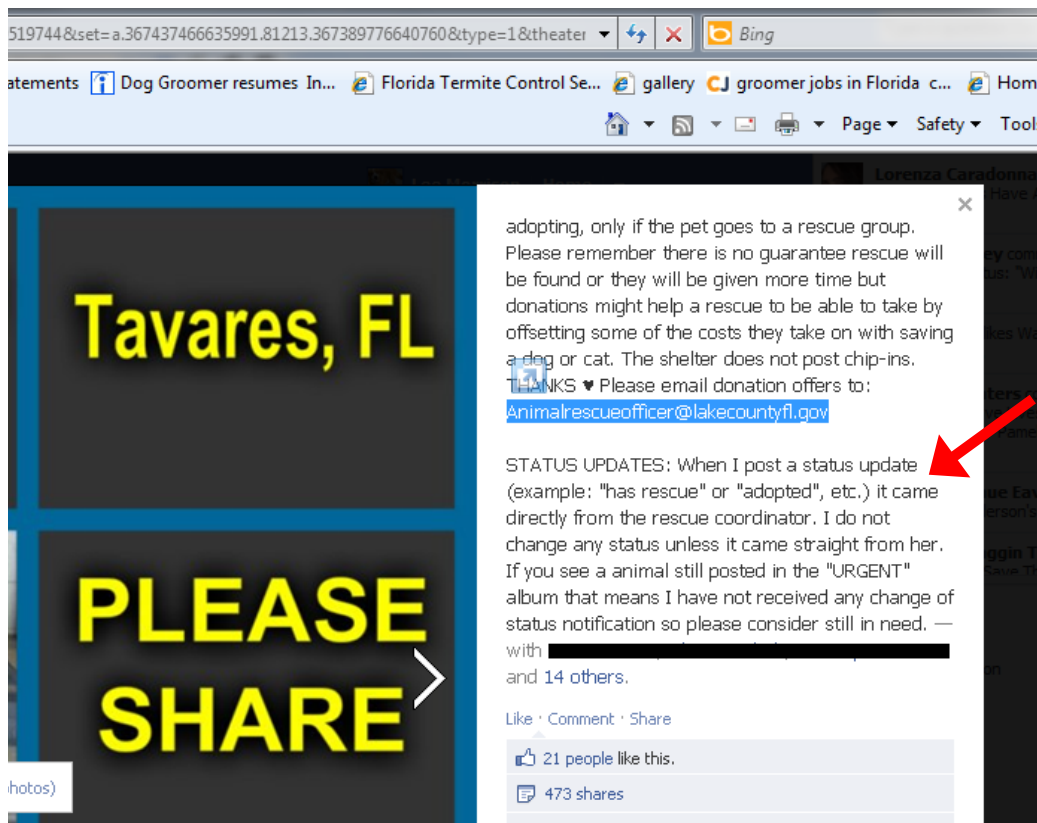
- B. As management stated in its response, any such brokering program could be conducted by a charitable organization not affiliated with the County. The County should not be brokering an online pledge program. Any solicitation of funds from the public by the County should be for designated use by Animal Services.

- D. The involvement of the rescue coordinator in any decision to send animals to a rescue organization versus making them available for citizen adoption is a conflict of interest and should not be allowed to occur.

#### 4. Media Utilized For Citizen Outreach Programs Should Be County Approved.

Currently, the Animal Services Division does not have an official County approved Facebook page; however, a volunteer maintains a Facebook page for Animal Services. All content on the page is approved by a member of the Animal Services staff. This staff member regularly monitors the page and ensures the content is up to date.

This clip from the Facebook Page indicates that all information posted is generated by the Animal Services rescue coordinator.



Though the County does allow use of social networking sites for various departments, County Policy states that "All requests for creation of any social networking accounts must be made to the Department of Information Technology, Information Outreach Division." Animal Services management indicates that an official request for a County approved Facebook page has not been submitted. Animal Services has a responsibility to comply with all County directives though in this instance they have circumvented County policy by managing a Facebook page through a citizen.

If the current Facebook page for Animal Services were approved through the County, page management would be subject to County policy regarding security, nature of the posts, and public



records laws among other restrictions. Without supervision and review by management, posts on the current Facebook page may not be in alignment with County goals and could potentially misrepresent the Division.

**We Recommend Management** submit a request for approval of a County authorized Facebook page. The page should be managed in accordance with County Policy. The County's direction of the private Facebook page should cease immediately.

**Management Response:** Management will submit a request for approval of a County authorized Facebook account and will discuss this issue with the County Manager.

## 5. County Business Should Not Be Conducted Via Personal Email.

One Animal Services employee is using a personal email address to conduct County business. The County issues email addresses to many employees as a means to fulfill their duties. Management has access to and maintains security over the County email addresses and ensures emails are in compliance with public records laws.

Management was made aware that this was occurring, so a County email address was provided. While the employee now uses the County provided address, she continues to direct the public to her personal email address. Additionally, we observed this employee referencing her personal email address when relaying information related to her current duties. In a County email to a rescue organization dated October 10, 2012, an Animal Control Officer functioning as rescue coordinator stated,

“my personal email is [personal email address]. I am the only person at the shelter that handles the rescue stuff, so if you call the shelter, they will not be able to answer your questions. If needed you can call me [personal cell phone number]...”

Management has no control over the personal email address. Content of the emails may not be in line with County goals and may violate County policy. Use of the personal email address could also be used for misappropriation of funds, misinformation, or misuse of County property without detection.

**We Recommend Management** review this information and take disciplinary action as necessary.

**Management Response:** Management concurs with the recommendation. This issue has been addressed with shelter and field staff and is in the new Standard Operating Procedure for rescue coordination personnel.

Action: Staff will no longer be using personal email accounts.

## 6. Rescue Organizations Are Not Screened Prior To Adoption And Rescue Organizations Are Given Adoption Priority Over Citizens.

During the course of the audit, we reviewed the live release rates for incoming animals. We calculated the following live release rates for Lake County Animal Services in FY 2012 and compared those figures to those provided by other counties:

**Comparison of Live Release Rates**

County	Live Release Rate*		
	Dogs	Cats	Total **
Hillsborough	52.9%	18.3%	34.5%
Marion	49.4%	16.7%	31.5%
Pinellas	63.0%	39.6%	47.6%
Seminole	75.5%	18.8%	39.9%
Lake	77.3%	31.1%	56.5%

\* All Live release rates exclude owner requested Euthanasia except for Seminole County which does not.  
 \*\* Total includes all animals – dogs, cats, and other. Other consists of all incoming animal types that do not fall into the cat or dog categories, including but not limited to birds, ferrets, rabbits, livestock, snakes, fish, and fowl.

We determined the rates to be reasonable in relation to the other counties. However, management should continually search for ways to increase live release rates. Currently, Animal Services utilizes rescue groups, the adoption program, media coverage through magazines, television, and newspapers, the non-county Facebook page, and word of mouth through citizens to promote the live release of the animals. The Animal Services facilities are also in the process of an expansion which is estimated to hold an additional 50-60 dogs which may decrease shelter overcrowding which will in turn increase the amount of time the shelter can house an animal before euthanasia.

We also performed a review of Animal Service’s rescue program. The shelter has a network of rescue groups both in and out of the County that rescue animals rather than letting them be euthanized. Each shelter is unique; some may house the animals permanently while others may adopt them out to the public (frequently for a fee). Some shelters are breed specific, while others will adopt any and all breeds. While reviewing the rescue program, we noted the following areas for concern:

- A. Rescue groups are sometimes given adoption priority over citizens. Though Lake County citizens are subsidizing the shelter through the General Fund, they are not given adequate opportunity to adopt animals before they are available to rescue groups. Currently, animals are only available to the public for 48-72 hours before the rescue groups may lay claim to them. In addition the pictures of many of these animals are not posted on the official Animal Services website for view while many of them are posted on the non-county Facebook page.

Rescue groups are lined up for animals before or as they become available to go on the “adoptable” side of the shelter. Some of these rescues are specialty rescue groups which

only adopt specific breeds such as German shepherds, huskies, or small dogs such as dachshunds. Some of these animals may be considered more adoptable than the typical pit bull or pit bull mix that the shelter receives frequently.

Standard Operating Procedure for Animal Services states that, "All private rescue groups shall be permitted to adopt an animal only as a last resort. The public shall always have first choice." Lake County citizens should be given the first opportunity to adopt animals from the shelter.

The 48-72 hour window to view animals, even if followed, is not adequate as citizens may not be able to visit the shelter regularly during regular business hours. Instead they must wait until Saturday or whatever may be their regularly scheduled day off to view the animals. Additionally, citizens may not be aware of the Friends of Lake County Animal Services Facebook page so they may not be aware of many of the animals available for adoption. Because the rescue organizations are able to adopt animals so quickly, the public may be left with less desirable animals.

- B. Animal Rescue Groups that are used regularly by the shelter should be formally screened. Lake County Animal Services has worked with 300+ Animal Rescue groups. While a basic reference check is made through veterinarians and local shelters for some rescue groups and a confirmation of 501(c)(3) status is obtained, LCAS does not perform in depth screenings or visits to all animal rescue groups prior to working with them to rescue animals.

Under current practices, animals may be rescued from the shelter only to be taken to harsh or cruel living conditions. LCAS sent animals to one shelter outside of Lake County which was shut down by the city where it was located after complaints by citizens of "deplorable" conditions and for their treatment of the animals. Without screening the rescue groups, it could also be possible for the rescue groups to be using the animals for illegal purposes including dog fighting.

**We Recommend Management:**

- A. Establish a standard policy whereby citizens have an adequate opportunity to adopt animals before they are offered to rescue groups.
- B. Establish a uniform process for screening all rescue groups. This process should include a visit to the facility when feasible.

**Management Response:**

- A. Management concurs with this recommendation. Adoptable animals placed for adoption to the public has always come first unless the animal's health or temperament changes to un-adoptable while at the facility.

Action: Rescue groups normally get non-adoptable dogs (i.e. pregnant, nursing, medical concerns, behavioral).

- B. Management concurs with this recommendation; however, the current staffing levels on both the shelter and field operations side is not adequate to conduct facility inspections at this time. Currently Lake County Animal Services is a complaint based operation and any complaint received either on a person or organization would be investigated by a field Animal Control Officer.

**Auditor's Comment:**

- A. As we noted in our Opportunity for Improvement, Management has not given proper emphasis to giving Lake County citizens sufficient opportunity to adopt animals. In some instances, it appears that animals would be held for citizen adoption only for a minimal time during the week before being sent to a rescue organization. Adoptable (along with non-adoptable) animals are promoted on the Facebook page, which appears to be used primarily by rescue organizations, while never appearing on the County's Animal Services website. In addition, the County operated the pledge program to pay rescue organizations to take animals while the pledges were not available to citizens to adopt the animals.

## **7. The Process Of Making Euthanasia Decisions Should Be Enhanced.**

During Fiscal Year 2012, Animal Services euthanized 4,571 animals. The decision process of deciding whether to euthanize an animal is informal. Animals may be euthanized for many reasons relating to the health and temperament of the animal as well as the lack of space to maintain the animal. During the course of the audit, kennel staff regularly observed the animals and notified the manager of any animals that possibly needed to be euthanized. The division manager then made the decision and authorized the euthanasia. The animal identification card contains the sole signature of approval by the division manager. There is one animal identification card per animal, which is used to identify and make any relevant notes pertaining to the animal. Additionally, the reason for the decision to euthanize is not noted on the card. We noted the following concerns with this practice:

- A. The euthanasia decision process is not in writing. Therefore, there is no assurance that euthanasia decisions are made using a consistent standard. Considering that this decision involves life or death of the animal, it is essential that great care be exercised in all instances. See Opportunity for Improvement No. 18.
- B. The decision to euthanize should not be made by only one individual. Instead, a formal team should evaluate the animal and jointly make the decision. This team should be composed of a set group of individuals to facilitate consistent evaluations and decisions.
- C. Documentation of the euthanasia decision is not adequate. The animal identification cards do not contain reasons for euthanasia or approval by anyone other than the division manager. It is essential that adequate documentation be maintained to demonstrate the reasons for the euthanasia. This will also facilitate management analysis for use in developing strategies to reduce the numbers of animals being euthanized. All persons involved in the decision should approve the euthanasia in writing.

While we were conducting audit fieldwork, we were informed by the division manager that she has changed the euthanasia decision-making process. She stated that she has now assembled a team that meets regularly to make these decisions. However, there are no written procedures, and other team members do not approve the euthanasia in writing.

**We Recommend Management:**

- A. Develop written procedures for euthanasia decision-making and approvals.
- B. Continue the team approach in making euthanasia decisions.
- C. Include the reasons for euthanasia on the animal identification cards. In addition, all team members involved in the decision should sign-off on the cards.

**Management Response:** Management concurs with recommendations A/B/C. A new Standard Operating Procedure will be drafted to include the euthanasia approval process, team involvement, reasons for euthanasia, and signature sign-off written on the animal ID cards. Currently two members of the team sign the animal ID card, management signs off on the front, the Shelter Technician II signs off on the back of the animal ID card.

Action: New Procedure effective April 4, 2013. Team has been set up, form has been created for reason for euthanasia, must be initialed by no less than 2 technicians.

**8. Animal Control Officers Should Reduce Field Time Performing Follow-Up Work, And Written Call Prioritizations And Required Call Times Should Be Available To Animal Control Officers.**

During the course of the audit, we reviewed field officer response times. We noted the following opportunities to improve efficiency in the field.

- A. We estimated current call response times as follows, based on a randomly selected sample of calls during two non-consecutive months in calendar year 2012:

**Animal Call Response Times**

Call Priority	Average Response Time (hours)	Maximum Response Time (days)	Minimum Response Time (minutes)
High	6.42	1.23	13
Medium	5.85	.99	19
Low	33.25	17.89	5

Animal Services does not have any written guidelines establishing required call response times or call prioritizations based on type. With no written guidelines, response times for high priority calls could be increased leading to unnecessary harm or stress to the public and/or

other responding agencies, delayed bite reports, or inability to locate aggressive animals responsible for a bite. Inability to locate an animal responsible for a bite could result in painful, unnecessary treatments to a bite victim. As shown above, it has taken as long as a full day to respond to a high priority call. High priority calls can include but are not limited to bites, children being chased by an aggressive animal, an aggressive animal on school grounds during school hours, animal cruelty, or injured animals.

- B. Response times are not adequately tracked by management. Consequently, management review of adequacy of coverage on an ongoing basis is precluded. If call response times were tracked, management could determine if and when changes in service areas and coverage may be required.
- C. Currently, the Animal Control Officers spend a significant amount of their field time performing follow-up work. Follow-up can include verifying that rabies vaccinations and current County tags have been obtained, adequate shelter and/or fencing has been obtained, food and water is readily available to an animal, observing improved animal health, etc. However, verifying rabies vaccinations and current County tags composes a majority of follow-up duties. Animal Control Officers must revisit the sites of violations, often multiple times, to verify compliance. Excessive time taken by officers for follow up on code violations could reduce response times for higher priority calls. Additionally, not enforcing the county code gives citizens little incentive to follow the established code. This puts the public and animals at risk as this could cause an increase of unvaccinated pets, strays, and tethered, neglected, or abused animals.

Under current practice, citations are not initially given for license tag and rabies violations. Instead, officers warn the citizens, and then follow up to make sure that license tags and/or rabies vaccinations are obtained. This practice is a needless waste of time. By changing the practice, and the County Code if necessary, citations could be issued initially. If the County wishes to provide a grace period for violations by citizens, the violator could be required to provide proof of correction within the prescribed time frame. This would accomplish the desired result and eliminate all of this type of follow up work by the officers. This situation was also included in our previous report on licensure (see BCC-102 Animal Services Licensure Report, Opportunity for Improvement No. 5).

**We Recommend Management:**

- A. Establish a written call prioritization schedule which identifies both the priority of the call and the required response times for that call type.
- B. Regularly review current call response times to determine the reasonableness of response times by call type and location.
- C. Consider options to reduce follow-up time including eliminating follow up for rabies and county tag violations and establishing a practice of issuing citations for first time offenses. Respondents may be given a set period of time in which they are required to provide proof of compliance prior to enforcement of the citation.

**Management Response:**

- A & B. Management concurs with recommendations A/B. A new Standard Operating Procedure will be drafted for a call prioritization schedule and the review to determine reasonable response times by call type and/or location.
- C. Management will discuss possible options with the Department Director, County Manager and County Attorney for follow-up cases to decrease response times and to decrease the numerous trips to each location.

**9. Controls Over Take-Home Vehicles And On-Call Assignments Should Be Established.**

While in the field during regular daytime hours and on-call hours on nights and weekends, Animal Control Officers are provided with a County vehicle to aid in their duties. During our observations of the operations of Animal Control Officers, we noted the following concerns:

- A. Currently, Animal Control Officers scheduled for vacation or sick leave time during their regularly scheduled daytime hours may elect to remain on the on-call shift at night. According to County Procedure, "Employees required to be "on call" shall be paid two (2) hours of their regular pay for each twenty-four (24) hour period they are on-call. On-call hours are not considered to be hours worked for purposes of overtime."

An employee may take advantage of the additional 2 hours of on call pay in hopes that no high priority calls will come in. If the employee is truly on vacation, sick, or incapacitated for any reason, the public may be endangered if the officer is unable to respond.

- B. Take-home vehicles have been allowed for officers who reside out-of-county. We noted that one employee who lived outside of Lake County was scheduled for on-call duties five nights per week, every week. As part of her on-call obligations, the employee was allowed to take her County vehicle home each of these nights. The County is responsible for fuel costs and costs of regular maintenance to the vehicle due to wear and tear. During the course of the audit, the employee moved within Lake County.

It reflects poorly on the Division to have a County vehicle parked in another County overnight. Additionally, if a vehicle is parked out of County, response times for high priority calls may be increased, and the County could incur additional vehicle fuel and maintenance costs.

**We Recommend Management:**

- A. Establish a policy of assigning on call duties to another officer when the normally scheduled officer has requested a full day of leave.
- B. Establish a policy prohibiting vehicles to be taken home to an out-of-county location.

**Management Response:**

- A. Management concurs with the recommendation; however, will discuss possible options to address the on-call assignments with the Department Director and/or County Manager.
- B. Management is currently following County policy for take home County vehicles. Under Policy # LC-1, it is not prohibited as long as management approval has been given.

Action: Addressed

**10. Animal Services Fees Should Be Re-evaluated.**

The current fee structure may not promote the goals of Animal Services or may not reasonably recover the division's cost. Revenue is being lost in some instances because Animal Services is not charging the normal amount of fees as charged in other counties. In other instances, fees may not be at the optimal level to promote goals in controlling the animal population and increasing the live release rate.

Animal Services maintains a schedule of various fees for all aspects of animal-related services to citizens. However, these fees have not recently been evaluated as they relate to the goals of Animal Services and to other counties. These fees as compared to other counties and the average of those counties are shown below:

	Hillsborough	Marion	Pinellas	Polk	Seminole	Average	Lake
<b>Sterilization</b>							
Dog – Male to 40 lbs	\$100.00	\$40.00	\$35.00	\$60.00	\$50.00	\$57.00	\$40.00
Dog – Male 41-60 lbs	\$100.00	\$40.00	\$35.00	\$60.00	\$50.00	\$57.00	\$50.00
Dog – Male 61+ lbs	\$100.00	\$40.00	\$35.00	\$60.00	\$50.00	\$57.00	\$60.00
Dog – Female to 40 lbs	\$100.00	\$40.00	\$45.00	\$60.00	\$60.00	\$61.00	\$55.00
Dog – Female 41-60 lbs	\$100.00	\$40.00	\$45.00	\$60.00	\$60.00	\$61.00	\$65.00
Dog – Female 60-81 lbs	\$100.00	\$40.00	\$45.00	\$60.00	\$60.00	\$61.00	\$75.00
Dog – Female 81+ lbs	\$100.00	N/A	\$45.00	\$60.00	\$60.00	\$66.25	\$95.00
Cat – Male	\$70.00	\$40.00	\$25.00	\$60.00	\$30.00	\$45.00	\$20.00
Cat - Female	\$70.00	\$40.00	\$35.00	\$60.00	\$40.00	\$49.00	\$35.00
<b>Boarding fees</b>							
Small Animal - per day	\$12.00	\$8.00	\$10.00	\$15.00	\$5.00	\$10.00	\$5.00
Large Animal (Livestock)/day	N/A	\$12.00	N/A	N/A	\$10.00	\$11.00	\$10.00
Quarantine for rabies/day	N/A	\$15.00	N/A	\$20.00	N/A	\$17.50	N/A
Dangerous Dog Registration	\$500.00	\$250.00	\$250.00	\$400.00	\$200.00	\$320.00	\$500.00
<b>Impoundment (Dog or Cat)</b>							
First Offense	\$100.00	\$35.00	\$80.00	\$50.00	\$25.00	\$58.00	\$40.00
* Fee w/current license	\$50.00	N/A	N/A	N/A	N/A	\$50.00	\$30.00
* Fee if sterilized	\$0.00	N/A	\$50.00	N/A	N/A	\$25.00	\$20.00
Second Offense	\$100.00	\$75.00	N/A	\$75.00	\$50.00	\$75.00	\$60.00
* Fee w/current license	N/A	N/A	N/A	N/A	N/A	--	\$50.00
Third Offense	\$150.00	\$125.00	N/A	\$100.00	\$75.00	\$112.50	\$80.00



<b>Fourth Offense</b>	N/A	\$125.00	N/A	\$100.00	\$100.00	\$108.33	\$100.00
<b>Euthanasia Fees</b>							
<b>Under 100 lbs</b>	N/A	\$25.00	\$20.00	N/A	\$10.00	\$18.33	\$10.00
<b>100+ lbs</b>	N/A	\$35.00	\$20.00	N/A	\$10.00	\$21.67	\$20.00
<b>Adoption Fees**</b>							
<b>Dog</b>	\$85.00	\$40.00	\$40.00	\$70.00	\$5.00	\$48.00	\$95-\$150
<b>Puppy</b>	\$125.00	\$40.00	N/A	\$40.00	N/A	\$68.33	N/A
<b>Cat</b>	\$50.00	\$40.00	\$40.00	\$40.00	\$5.00	\$35.00	\$65-\$80
<b>Senior Rate (Dogs)</b>	\$35.00	N/A	N/A	\$25.00	N/A	\$30.00	N/A
<b>Senior Rate (Puppies)</b>	\$65.00	N/A	N/A	N/A	N/A	\$65.00	N/A
<b>Small Livestock</b>	N/A	\$25.00	N/A	N/A	\$35.00	\$30.00	Auction
<b>Large Livestock</b>	N/A	\$100.00	N/A	N/A	\$125.00	\$112.50	Auction
<b>Fowl</b>	N/A	\$1.00	N/A	N/A	N/A	\$1.00	Varies

# Fees were obtained from each respective County website in October 2012

\*\*Adoption fees include sterilization, rabies vaccinations, feline or canine vaccinations, heartworm and Parvovirus (for dogs), and a County tag with the following exceptions:

- Hillsborough County – adoption fee does not include the county tag
- Seminole County – adoption fee does not include County tag or sterilization
- Marion County – adoption fee also includes microchip
- Pinellas County – adoption fee also includes 5 lb. bag of pet food.

Upon review of the fee structure, we noted the following specific items which should be considered:

- The fee structure should be as simple as possible. Currently, the Lake County Animal Services adoption fee varies from \$65 to \$150. This practice can be confusing to the citizens who want to adopt an animal and to the staff who are required to calculate the fees. It also takes additional staff time to calculate the potential fees. Adoption fees should be easily calculated to encourage adoption and to minimize staff time.
- The current fee structure does not promote sterilizations by citizens. Sterilization fees are currently based on combination of factors including animal type, sex, and weight. Many other counties simplify this structure by disregarding the weight. In addition, no program currently exists to provide sterilization services to the citizens, unless they are adopting an animal. The sterilization program should be designed to promote the goals of the division regarding the county's animal population. (See Opportunity for Improvement No. 17.)
- Boarding fees should be sufficiently high to actively minimize boarding time. Boarding fees are significantly lower than other counties surveyed. The current fee may not reasonably discourage owners from minimizing time at Animal Services resulting in animals spending more time in the kennels than necessary. The County therefore incurs more cost and the lack of space may cause more animals to be euthanized.

**We Recommend Management:**

Undertake a comprehensive study of the fee structure and:

- Consider the feasibility of establishing a flat fee structure for adoptions.
- Evaluate the feasibility of establishing a Countywide spay/neuter program.

- C. Consider raising the boarding fee to an amount appropriate to accomplish the goals of the division.

**Management Response:**

- A. Management concurs with this recommendation. Currently a new fee schedule has been drafted with options for approval by the Board of County Commissioners.

Action: Fee schedule is under evaluation.

- B. Management concurs with this recommendation. Currently several proposals have been drafted for possible solutions to the spay/neuter program. The Board of County Commissioners will be discussing the options for approval.
- C. Management concurs with this recommendation. The current fee schedule will be reviewed by the Board of County Commissioners in the next 60 days, for adjustments.

## **11. The Animal Control Sterilization Trust Fund Needs Clarification.**

The Animal Control Sterilization Trust Fund does not have clear criteria for its funding and use. As a special fund type, it should have specific criteria established for its funding and use. In 1995, a Board resolution stated that the fund would be used to receive donations specifically for the prevention of animal over-population. In 2006, Animal Services presented a request to the Board for approval to expend monies in the fund to establish and operate a spay/neuter program for adopted dogs and cats. The request explained that the fund is earmarked for animal sterilization programs. The request further described that the professional services provided by a veterinarian to perform sterilization surgeries and other professional services in support of the adoption program and cruelty/neglect investigations would benefit the county. The fund would be used to pay the costs of the contracted veterinarian and then adoption fees paid by the public would be deposited into the fund. Our review shows that this is not the situation as noted in Opportunity for Improvement No. 12. It is unclear whether the fund is functioning as was intended. As a result, the fund may not be appropriately funded or utilized.

To ensure a proper understanding of the use of the fund by all parties, a Board Resolution should be established which would clearly identify the sources of revenue for the fund and the types of expenditures that may be made from the fund.

Additionally, the Animal Services page for donations on the county website describes this fund as follows.

“All donated funds are placed in a special trust fund for the animals, designated specifically for the prevention of animal over-population. We use these funds to help cover the cost of a veterinarian who performs sterilizations before adoptees leave the shelter, medications and testing supplies, and general animal welfare. Donated

funds stay at the shelter and are used solely for animal welfare. And your contribution is tax-deductible under section 501(c)3. Use the form below to make a monetary donation online now!”

Although contributions to the fund are tax-deductible, the statement that donations are deductible under section 501(c)(3) is incorrect. The fund has not been, and does not need to be, created as a section 501(c)(3), or charitable organization, fund. A donation to the fund is deductible because it is made to a governmental entity for public purposes.

**We Recommend Management:**

- A. Determine clear criteria for the funding and use of the Animal Control Sterilization Trust Fund and then seek approval of an appropriate resolution by the Board of County Commissioners.
- B. Remove reference of the fund as a 501(c)(3) from the Animal Services webpage and any other publications.

**Management Response:**

- A. Management concurs with this recommendation and will review current criteria under the Animal Control Sterilization Trust Fund with the Department Director and/or County Manager for further action.
- B. Management concurs with this recommendation. The reference to 501(c)(3) was removed as of February 2013.

## **12. All Revenues And Expenditures Need To Be Reviewed By Fund To Correct Mismatching.**

As a result of mismatching of revenues and expenditures between the General Fund and the Animal Control Sterilization Trust Fund, Animal Services may not be using the funds correctly. When an entity is funded by more than one fund, a clear matching of revenues and expenditures for each fund should occur. The underlying principle is that expenses should be paid from the same fund from which the related revenue is being deposited.

Animal Services' functions are funded by the General Fund and the Animal Control Sterilization Trust Fund. During our review, we noted that Animal Services' revenues and expenditures are mismatched between these funds. Our review of the Animal Control Sterilization Trust Fund and the General Fund showed that in some areas, expenditures are made in one fund, while the related revenue is received in the other fund. For example, the monies received from spaying/neutering an animal are deposited into the General Fund while the cost of the contracted veterinarian who performs the spay/neuter surgery is paid out of the Animal Control Sterilization Trust Fund. This results in a mismatching of revenues and expenditures. We noted the following instances of mismatching.

	General Fund		Animal Control Sterilization Trust Fund	
	Revenue	Expenditure	Revenue	Expenditure
Vaccinations (other than Rabies) and microchips		X	X	
Livestock Impoundment/Sales		X	X	
Credit Card Maintenance/Convenience Fees		X	X	
Animal Sterilization Fees	X			X

This practice may result in the Animal Control Sterilization Trust Fund subsidizing the General Fund, or it could result in monies due the General Fund being diverted to the other fund maintained by Animal Services.

**We Recommend Management** ensure related revenues and expenses are matched in the same fund. This principle should be included in the Board Resolution recommended in Opportunity for Improvement No. 11.

**Management Response:** Management concurs with the recommendation. Current accounts and distribution were set up and implemented prior to the current management of the Division. Management will review accounts between the General Fund and Animal Control Sterilization Trust Fund with the Department Director and/or County Manager and Finance Department for further action, as necessary.

### 13. The Cash Receipt Process Needs Improvement.

Basic controls over cash are inadequate. The current process lacks the assurance of consistency, and theft or misappropriation of funds could occur without detection. We noted the following specific concerns:

- A. Segregation of duties relating to cash balancing does not exist. Currently, the same person who receives the cash is also balancing the cash without an independent review of the balancing paperwork. This person is in a position to conceal shortages or overages without detection.

- B. Cash balancing is done in view of the public along with other tasks. The cash balancing process is performed by the same person who simultaneously handles customer contact. The person who balances the cash also is responsible for answering the telephone and waiting on customers, and, therefore, the balancing is done at the counter in full view of the public. The inability to concentrate on the cash balancing procedures could lead to errors in the process. Performing balancing in front of the public could increase the risk of theft.
- C. The cash register is not being used effectively. Currently, receipts are not rung up in the cash register. Instead, the drawer is merely opened and the cash is put in the drawer. A manual written receipt is then prepared. The cash register is being used, in effect, as a cash drawer. Consequently, the automated controls provided are not being used. Although manual receipts provide some control, failure to use automated controls increases the risk of theft or misappropriation without detection.
- D. Cash on hand is not kept secure. Currently, the cash drawer in the cash register can be opened with the push of one button. Most kennel employees know which button to push to open the drawer. Also, petty cash and the change fund are stored in a drawer in the manager's office. The manager's office and the drawer are not always locked.
- E. The receipt issued for adoptions includes an "other" line where the technician writes in "vaccinations, tests, microchip" in some combination. The fees written on this line vary, from \$40 to \$55 as reviewed, depending on the vaccinations and tests provided. However, no detail is provided on the form as to which specific tests are provided. Therefore, it is unclear if all the goods and services are included.
- F. Written criteria and rationale should exist for the waiver of fees. During our review, we noted that fees had been waived by the Division Manager. While Section 4-10(c) of the Lake County Code states that with the redemption of animals "the director may waive fees or expenses for hardship or extenuating circumstances," no written criteria exist to determine in what instances fees can be waived. Criteria are necessary to document that the circumstances justified the waiver of fees due to the County.

To minimize risk of theft or misappropriation of monies received, adequate cash controls must be in place. Otherwise, theft or misappropriation of funds can occur without detection. With the current practices, this risk is significant.

**We Recommend Management Immediately:**

- A. Segregate duties to provide adequate checks and balances over cash, e.g. segregate the functions of receiving cash from balancing the register. In addition, an independent reviewer should review the balancing paperwork.
- B. Require the balancer to remove the cash drawer and balance the cash outside of public view.
- C. Establish cash register controls to provide reasonable controls over cash receipts, including a required procedure to ring up all receipts using the cash register.

- D. Program the cash register to only open the drawer when a receipt is entered or with manager approval with a key and ensure cash on hand is stored in a physically secure location at all times.
- E. Ensure that detail of all the goods and services provided, i.e. vaccinations and tests, be written on the receipts.
- F. Establish specific criteria for the waiver of fees.

**Management Response:**

- A & B. Management concurs with recommendations A/B and will draft a new Standard Operating Procedure for the segregation of duties to include the following: the daily cash out is to be balanced by a second party, independent reviewer of the balancing paperwork and is to be balanced out of public view.
- C & D. Management concurs with recommendations C/D and will purchase a cash register compatible with the required paperwork to provide reasonable control over receipts and to provide security for cash on hand.
- E. Management concurs with the recommendation and will provide more training for all personnel assigned front desk duties.
- F. Management concurs with the recommendation and will review with the Department Director and/or County Manager the criteria in which fees are waived for hardship or extenuating circumstances.

**Action:**

- A. There are now two people that must verify the Drawer monies and the Change Bag monies both at the start of the day and the close of business. This paperwork requires two signatures and it identifies if there are overages or shortages.
- B. Cash balancing is no longer done in view of the public. It will be performed 15 minutes prior to opening of the Public doors. The cash drawer provided now has a lock and is being secured in a room behind the front desk and is locked with the front attendant keeping the key on their person for the shift. No monies will be kept on in the cash register drawer or on the desk in public view. All transaction involving cash will take place behind a closed door that is located behind the front desk and out of view of the public.
- C. The cash register will be replaced with the software program already installed on the Front desk computer. This will help to keep track of transactions and lower the risk of theft of funds. Also with the balance on the Cash summary sheet, monies collected can be tracked. More details will follow on the software use.
- D. Cash on hand is now secure. We have eliminated one petty cash bag and now only have 1-Drawer Bag, 1-Change Bag, and 1-Deposit bag. All bags have keyed locks and those keys are stored in a lock box with the front desk attendant keeping the keys to the lock box on their person for the shift. The change bag and deposit bag are stored in a safe that is secured under the desk at this time until a permanent area is developed. It has now been taken care of.
- E. We will develop the new cash summary sheet to identify which specific functions were charged for. It will outline total charges and monies collected. More details will follow once this form is completed.

- F. Will work on this recommendation and provide a form for "Waiver of Fees" that will accompany the cash summary sheet.

## **14. Contracts With Veterinarians For Emergency Service Should Be Established.**

No written contract currently exists with the emergency veterinary clinic; instead there is only a verbal understanding. Without a written contract in place, Animal Services may be incurring excess emergency veterinary costs. We noted an instance in which a veterinarian at the emergency clinic, perhaps unaware of the verbal understanding, provided more services than desired by Animal Services. Animal Services, while able to negotiate a reduced charge afterwards, was unable to show that all the excess services exceeded the verbal agreement. Written contracts should be established with vendors to determine rates, scope, and responsibilities.

**We Recommend Management** establish written contracts with the emergency veterinary clinic and any other veterinary clinics that are anticipated to be used on a regular basis by Animal Services.

**Management Response:** Management concurs with this recommendation; however, the current veterinarian contract has been cancelled. Separate contracts for different services to include small animal veterinarian services and large animal veterinarian services are being drafted by the Procurement Department for veterinarian care.

## **15. Potential Risk To Shelter Staff Should Be Minimized.**

During our review of current kennel conditions as compared to recommended guidelines as well as existing policies and procedures, we noted that Division policy requirements are not sufficient to maximize employee health and safety. We noted the following specific concerns:

- A. Animal Services staff members are not required, as part of their duties, to have a current Tetanus vaccination though the Center for Disease Control, National Association of State Public Health Veterinarians, American Humane Association, and American Society for the Prevention of Cruelty to Animals each recommend a current Tetanus vaccination for animal care employees.

Due to the nature of their jobs, Animal Services employees are susceptible to cuts, scrapes, scratches and bites. A lack of current tetanus vaccination puts the employees at risk.

- B. Personal protective equipment should be required. Gloves and eye protection are available to Animal Services employees; however, they are not required to wear them at all times during cleaning and disinfecting. We have observed Animal Services employees hosing down kennels,

cleaning and disinfecting. During those observations, we have not seen employees using eye protection. We observed some wearing gloves at times and others not wearing gloves.

The Center for Disease Control and the Guidelines for Standards for Care recommend that gloves and eye protection be worn while cleaning and disinfecting animal cages and while handling sick animals. Lack of eye protection increases the employee's risk of exposure to disease and chemical damage to the eyes.

**We Recommend Management:**

- A. Require all Animal Services staff members to maintain a current tetanus vaccination.
- B. Require all staff to wear gloves and eye protection while cleaning and disinfecting animal cages. In addition, gloves should be required when handling sick animals.

**Management Response:**

- A. Management concurs with the recommendation and will review the need for tetanus vaccinations for all Animal Services personnel with the Lake County Health Department that currently provides the appropriate pre-exposure Rabies vaccinations to all Animal Services personnel. The Lake County Health Department has agreed to provide these vaccinations for Division staff.

Action: Contact was made with Human Resources

- B. Management concurs with the recommendation and will add required hand and eye protection to be used while cleaning and handling animals to the current Standard Operating Procedure.

**16. A Staff Supervisory Structure Should Be Established.**

Currently the only supervisor within Animal Services is the division manager, who has all 25 employees reporting directly to her. The types and numbers of employees are:

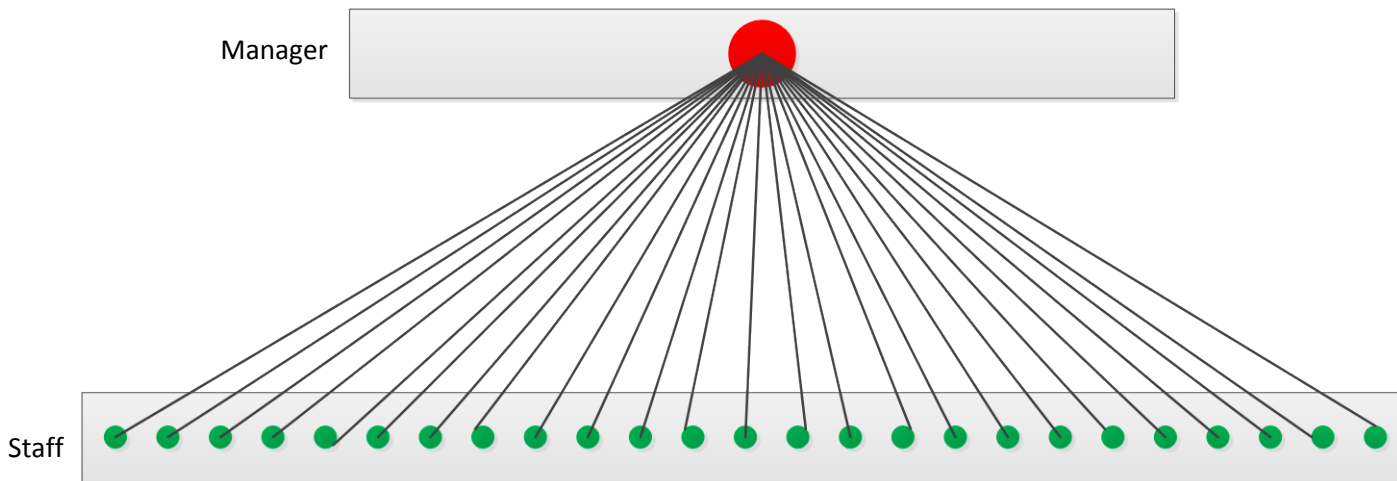
Types of Employees	Number
Kennel Staff	12
Animal Control Officers	10
Dispatchers	2
Administration	1

None of the 25 employees reporting to the division manager have supervisory responsibilities or supervise other staff. Consequently, the manager must supervise all 25 employees directly. This involves being required to make all decisions regarding any situation that is not routine. Since the nature of the operations is dynamic and volatile, much involvement of the manager is required in



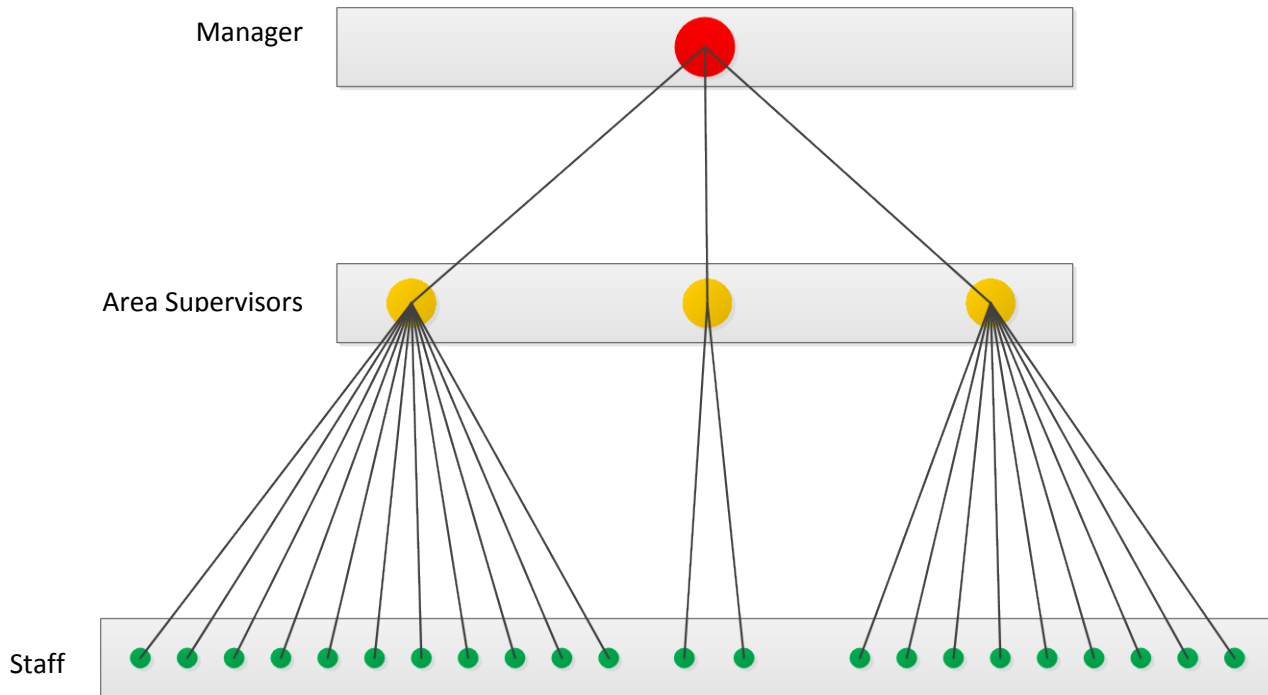
day-to-day operations. In addition, she receives frequent calls overnight and on weekends. Nightly calls generally range from two to ten, and occur at any time during the night or early morning. This type of situation requires a narrow span of control, rather than the current wide span of control.

Span of control is a term that refers to the number of employees that report to a supervisor. The current span of control can be depicted as follows:



With this wide span of control in a dynamic organization that encounters many unusual and different types of situations involving potential emergencies, the manager’s effectiveness is not maximized. In this type of environment, not only is undue stress placed on the manager, but also, the manager does not have time to devote to high level administration and planning. As a result, organizational effectiveness is diminished. In addition, succession planning is virtually nonexistent since only the manager is handling unexpected situations. This places significant risk on the County should the manager suddenly no longer be available to perform her duties.

This situation can be remedied with minimal increased cost. Operations can be broadly categorized into three functional areas: Kennel Staff, Animal Control Officers, and Administration (which includes dispatchers). If one person in each of these areas is designated supervisor of the area, the manager’s span of control would be reduced from 25 to 3. This recommended span of control can be illustrated as follows:



By requiring the newly established supervisors to perform existing duties to the extent possible, and by implementing the other recommendations in our report and in our report on Licensure, dated November 16, 2012, we believe no expansion of staff would be necessary. By establishing new management responsibilities and converting the positions to “exempt” status, many management decisions could be effectively delegated. Had this structure been in place, we believe many of the adverse conditions noted in our report could have been reduced or eliminated.

**We Recommend Management** consider implementing a supervisory structure in each of the major functional areas.

**Management Response:** Management concurs with the recommendation; however, due to budget concerns this area will need to be reviewed by the Department Director and/or County Manager for approval from the Board of County Commissioners.

Action: An Interim Supervisory Structure has been established.

## 17. Organizational Progress Could Be Achieved By Enhancing Customer Service.

By sharing Animal Services’ responsibilities and improving an aspect of customer service, Animal Services’ customer service could be enhanced. During our review, we noted the following options to assist in enhancing customer service.

- A. Every feasible means of reducing the uncontrolled breeding of dogs and cats should be encouraged, as stated in Florida Statute 823.15(1). During the last several years, Lake County Animal Services has become responsible for full service of animal control and welfare to an increasing number of municipalities. As part of this transfer, the municipalities are required to adopt Chapter 4 of the Lake County Code and share in these responsibilities. These municipalities have regular communication with their residents (through utility bills, community events, and their websites) that the County does not. During our review, we learned of programs at the Stacks Foundation and the Humane Society of Lake County that offer discounted spay/neuter certificates to the residents of Lake County. The county and the municipalities should promote these programs to the residents in need of such assistance. With the permission of the organizations, the County could provide information on its official website. The result will be better customer service and furthering the goal of reducing uncontrolled breeding of dogs and cats.
  
- B. Customer service at the reception desk is not always being provided on a timely basis. Currently, only one phone is located at the reception desk in the Animal Services' facility. If the shelter is experiencing high call volumes and/or high customer traffic, other staff members are not able to assist by answering the phone in that location. This inability for other staff members to answer the phones can lead to missed calls, possibly for reporting an animal related emergency. Long wait times can also lead to customer dissatisfaction. Animal Services should make all reasonable efforts to provide good customer service.

**We Recommend Management:**

- A. Include information about the discounted spay/neuter programs in a prominent place on the County website and work with the twelve municipalities to which Animal Services provides service to publicize these programs to residents.
- B. Install an additional phone at the reception desk.

**Management Response:**

- A. Management concurs with the recommendation and will provide any and all information acquired on discounted programs to Information Outreach to add to the County website.
- B. Management concurs with the recommendation and will generate a work order request for the addition of another telephone at the front desk.

## **18. Written Procedures Should Be Established And Followed.**

During our review, we noted many instances where written procedures, if followed, could enhance the operations, improve controls over assets such as cash, and provide better information for management decisions. Written procedures are needed for the following areas:

- A. The cash receiving process. No instructions or other written procedures exist for daily balancing of cash, information to be included on receipts, and deposit procedures. The lack of written procedures related to cash handling could lead to loss or misappropriation of funds.
- B. Acceptance of a payment in the field. Animal Control Officers are permitted to accept payments for licenses and other fees. The lack of written procedures does not ensure that only allowed types of payments are accepted and that they are accounted for properly.
- C. Documentation of animals (animal identification cards, medical records, etc.). No written procedures exist to ensure consistent information is documented on animal identification cards and medical records on a timely basis. Had written procedures been in effect, the situations noted in Opportunity for Improvement No. 1 may not have occurred. It is essential that all animals be accounted for properly and appropriate information be available to those making animal-related decisions. In addition, complete data may not be available in the case of an emergency.
- D. Call prioritization and required call response times. Although Animal Control Officers are generally aware of acceptable prioritization and response times, these requirements are not documented in writing. As a result, calls could be inappropriately prioritized and responses could be delayed. This could result in possible injury or other dangerous situations being allowed to occur.
- E. On-call duties and responsibilities for field officers, including shelter duties during weekend hours. During non-business hours various personnel are required to be on-call and to perform various necessary activities. There are limited written procedures to ensure these responsibilities are being met. With a lack of adequate written direction during night and weekend hours, shelter animals could potentially remain unfed and not be given water. In addition, ACOs could potentially take advantage of their on-call duties as they remain completely unsupervised and do not have a checklist for duties. Had written procedures been in place, the situations noted in Opportunities for Improvement Nos. 8 and 9 may not have occurred.
- F. Follow-up duties of Animal Control Officers. Animal Control Officers have been responsible for following up on various situations including warnings issued for lack of licenses and various situations. The time spent in the performance of follow-up duties by the ACOs may be inappropriate or otherwise unnecessary.
- G. Entering and retrieving information in the software system. The software system includes descriptions of the animal, medical treatment and condition, and disposition. Adequate tracking of animals is not possible with inconsistent and incomplete data entered into the system. Had written procedures been in effect, the situations noted in Opportunity for Improvement No. 1 may not have occurred.

- H. Placing and releasing liens for fines unpaid. Liens could remain unrecorded for an excessive period of time. This might give time to the lienor to transact business that would otherwise require payment of the lien or allow other debtors the chance to record liens before those of Animal Services. The other debtor would then be in line for payment ahead of Animal Services.
- I. Screening adopters. No written procedures exist for screening those who desire to adopt an animal. Without screening, the potential exists for a citizen to adopt more animals than allowable by Lake County Code (based on the size of their property). Additionally persons attempting to adopt could have currently open Animal Services cases; as a result, animals could potentially end up in unsafe or inhumane living conditions or be used for illegal purposes if adopters are not screened. (See Opportunity for Improvement No. 2.)
- J. Determination of rescue versus public adoption. Current practice is to generally allow adoption by Lake County citizens prior to animals being offered to rescue agencies. However, no written guidelines exist as to the circumstances relating to when to make animals available to rescue agencies. Animals could potentially end up in unsafe or inhumane living conditions or be used for illegal purposes if adopters are not screened. In addition, Lake County citizens may not have first priority in the opportunity to acquire animals for pets.
- K. Prioritization of animal rescues and applicable charges. The Division works with many rescue agencies, which usually charge the public to adopt animals that they have rescued from Animal Services. No written procedures exist to determine the priority in contacting rescue organizations. Had written procedures existed, some of the situations noted in Opportunity for Improvement No. 6 may not have occurred.
- L. Determination of euthanasia. Division staff regularly makes decisions as to which animals are to be euthanized. However, there are no written procedures outlining the criteria governing whether an animal is to be euthanized. Euthanasia decisions could appear to be inconsistent and reflect negatively on the division. In addition, the possibility of animals being unnecessarily euthanized is increased.
- M. Waiver of fees. Fees are sometimes waived by the manager for hardship situations or extenuating circumstances. No written procedures exist to establish the criteria justifying the waiver of fees. As a result, amounts of fees waived could be inconsistently applied.
- N. Fund sources and uses. Animal Services uses the General Fund and the Shelter Control Sterilization Trust Fund in its operations. However, no written procedures exist as to the revenue and expenses that are to be applied to each respective fund. Revenues and expenditures could be included in the incorrect fund, resulting in mismatching of revenues with the related expenses. Had written procedures been in effect, the situations noted in Opportunity for Improvement No. 12 may not have occurred.

The lack of available staff to prepare procedures coupled with management's belief that on-the-job training is adequate may have led to the lack of written procedures. Detailed written procedures should be available for all functions performed. These provide a consistent reference of how to perform a task. Without a written guide, important steps in a process can be missed and bad habits can be reinforced.

**We Recommend Management** develop detailed procedures for all functional areas of the division and review for improvement those already in place.

**Management Response:** Management concurs with the recommendations; however, the division had no Standard Operating Procedures or any written guidelines when current management was hired. Since then, management has provided forty-four written Standard Operating Procedures and an extensive educational program for Animal Services personnel. Management continues to believe some training is best learned on-the-job with hands-on experience. The current Standard Operating Procedures have been reviewed by management and the Department Director.

Action: Being addressed.