



**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

TO: Current Management of Cuyahoga County Animal Shelter
FROM: Valerie J. Harry, Director, Department of Internal Auditing
DATE: June 12, 2015
RE: Cuyahoga County Animal Shelter- Follow-Up Audit Report

As required by the International Standards for the Professional Practice of Internal Auditing, the Department of Internal Auditing (DIA) has completed follow-up procedures on reported issues from the Cuyahoga County Animal Shelter (Kennel), Audit Report issued on April 29, 2013. The objective of the follow-up report was to determine with reasonable assurance whether management took effective action on the issues that were presented in the audit report.

RESULTS

There were 37 recommendations in the Cuyahoga County Animal Shelter Audit Report of April 29, 2013. As noted in the Follow-Up Results section, DIA has determined that 28 of the recommendations have been fully implemented, eight have been partially implemented, and one is an open issue.

The Department of Internal Auditing would like to express our appreciation for the cooperation of the Animal Shelter staff during this follow-up audit.

Respectfully,

Valerie J. Harry, CPA

Valerie J. Harry, CPA
Director of Internal Auditing

Cc: Audit Committee
Sharon Sobol Jordan, Chief of Staff
Michael Dever, Director of Public Works
Robert J. Triozzi, Law Director
Cuyahoga County Council

Follow Up Results Animal Shelter

- **Fully Implemented (F)** - The audit issue has been adequately addressed by implementing the original or corrective action.
- **Partially Implemented (P)** - The corrective action has been initiated but not completed.
- **Open Issue (O)** - The audit issue has not been addressed but management fully intends to address the issue.
- **Not Implemented (N)** - The audit issue has not been addressed and management has assumed the risk of not taking corrective action.
- **Withdrawn (W)** - The audit issue no longer exists because of changes in the auditee's operations.

Issue	Risk Observation	Agency Response to 4/29/2013 Audit Report	Reasoning if not Fully Implemented	Corrective Action Taken				
				F	P	O	N	W
1	The Animal Shelter does not have a policy and procedure manual nor do they have an internal code of practice or other guidance regarding acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior, and their communication throughout the organization.	Management recognizes the importance that a detailed Policy and Procedure Manual will have on the successful operation of the County Animal Shelter. Management will work with the new Animal Shelter Manager to develop a Policy and Procedures manual that addresses many of the concerns outlined in the report.		√				
2	The Animal Shelter does not have a formal organization chart that has been approved by the Director of Public Works. Furthermore, while conducting audit work on site, it was apparent that work levels were not well balanced within the agency and certain employees were unsure of their required daily duties.	Management will work with the Human Resources Department and the new Animal Shelter Manager to define a formal Organization Chart and Job Descriptions. After the new Animal Shelter Manager has an opportunity to assess the current staff levels and operations of the Animal Shelter, Management will review the recommendations of the Animal Shelter Manager. Based on these recommendations a defined organization chart and job descriptions will be developed and posted.		√				

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3	The Animal Shelter does not have their own internal all-encompassing automated accounting system or methods for accounting for all accounting transactions and balances.	Management recognizes the importance of an internal accounting system to track revenues and expenditure independently of FAMIS. With the input from the Animal Shelter Manager, policies and procedures will be implemented to tighten cash controls, implement daily close-outs and develop an internal accounting system that reconciles with FAMIS. In the interim, the Public Works Fiscal department is currently monitoring all expenditures of the Animal Shelter in a database and reconciling these expenditures on a monthly basis to FAMIS.	Public Works monitors and reconciles Animal Shelter expenditures to FAMIS. However, revenue is not being reconciled to FAMIS.		√			
4	The Animal Shelter did not maintain a capital asset listing that included every capital asset purchased with Animal Shelter monies or being maintained and operated by the Animal Shelter along with captured information such as item detail, acquisition price and date, useful life, salvage value, actual value, tag number, location, etc.	Management agrees with Internal Audit’s assessment and recommendations regarding Capital Assets and will work with the new Animal Shelter manager to implement the necessary controls and policies to safeguard Animal Shelter assets. The Public Works Fiscal Department will assist in this area.	While the Animal Shelter now has a capital asset listing, no capital asset policy has been created in the new policy and procedure manual.		√			
5	The main building drive gate and garage access codes were weak and these codes have not been recently changed although key Animal Shelter personnel have recently left employment. In addition, we noted that building access security cameras were not working.	Management agrees with the recommendation to improve security codes at the Animal Shelter and will work with the Animal Shelter manager to address this concern. Additionally, the Animal Shelter manager will work with the Information Technology Department to implement procedures on monitoring access codes and updating the security file for ex-employees. A new camera system is being procured and will provide additional oversight to the security of the Animal Shelter assets and property.		√				

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6	Animal Shelter management does not check for valid driver's license and automobile insurance for employees who operate County vehicles or who operate a motor vehicle during the course of County business.	This is a countywide initiative that has been put under the management of the Inspector General's office. Management will forward this recommendation to the Risk Department for review and follow up.	Driver's licenses and auto insurance are periodically reviewed by the Agency of Inspector General (AIG) and Risk Management (RM), respectively. The Animal Shelter does not have a policy on conducting their own reviews or obtaining AIG's and RM's reviews.		√			
7	The Animal Shelter does not have a record retention schedule as required by County Ordinance 2011-0012, Section 5.7.	Management is assigning the County's record retention liaison to work with the Animal Shelter manager to establish a record retention policy as set forth by the Ohio Revised Code.		√				
8	The Animal Shelter collects the adopter's social security number as part of the information recorded on the duplicate receipts. The Animal Shelter often photo copied personal checks (including donation, adoption, license, and spay/neuter receipts) as documentation that included personal information. The spay/neuter deposit receipt books as well as the copies of checks are not locked in a safe or secured during office or non-office hours. Finally, we noted employee social security numbers are written on overtime forms and sent to the payroll department via inter-office mail.	Management agrees with the recommendation to safeguard personal information at the Animal Shelter and will work with the Animal Shelter manager to address this concern through updated policy and procedures.		√				

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9	During the course of the audit, the warden and deputies were not bonded in accordance with Ohio Revised Code Section 955.12.	Management agreed with Internal Audit's assessment and recommendations regarding Dog Warden Bonds and forwarded a request to the County's Department of Risk to secure the appropriate Bond for the warden and deputies of the Animal Shelter as required by the Ohio Revised Code. The Bonding of the current dog wardens is now up to date.		√				
10	A review of the wardens' driving records maintained on site gave no indication that regular patrolling was performed by the Animal Shelter as in accordance with Ohio Revised Code Section 955.12.	Management agrees with Internal Audit's assessment and recommendations regarding Dog Warden Patrolling. After an appropriate review time, the Animal Shelter manager and the Operations Supervisor will provide management a schedule to ensure that deputies are patrolling the County as directed by the Ohio Revised Code. Procedures will be established to record and monitor patrolling. GPS is being updated and installed in all County vehicles and this should be completed by September 2013. This will provide an additional tool in monitoring compliance with patrolling countywide.	Dog wardens are not performing regular patrols in accordance with Ohio Revised Code Section 955.12. The Animal Shelter is still responding to calls and will receive a grant allowing them to begin patrolling targeted areas, like East Cleveland.			√		
11	Per communication and confirmation with Animal Shelter staff, Animal Shelter management and the Director of Public Works (the recipient designee for the Weekly Dog Report), the Weekly Dog Reports are sent monthly, rather than weekly, to the Director of Public Works. Furthermore, the report lacks information regarding claims for damage to animals inflicted by dogs which is a required component of Ohio Revised Code Section 955.12.	Management agrees with Internal Audit's assessment and recommendations regarding Weekly Dog Reports and will work with the new Animal Shelter Manager to address this concern by ensuring that these reports are forwarded to the Director of Public Works on a weekly basis as required by the Ohio Revised Code.		√				

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12	The Dick Goddard’s Best Friend index code was not budgeted, however, expenditures of \$33,973 and \$34,212 in fiscal years 2011 and 2012, respectively, were made out of the index code.	The Department of Public Works’ Fiscal Division’s Business Services Manager monitors the Dick Goddard’s Best Friends Fund. This fund is classified as a Categorical Grant Fund type or more specifically as a “Donation” fund and as such is not budgeted on an annual/operating basis. A budget/appropriation is added to this existing account against donations received on a periodic/on-going basis. No expenditure can be made from this fund without an appropriation being requested through the Office of Budget and Management. At no time have expenditures exceeded appropriations otherwise the expense would be denied by the Fiscal Office and the request would go NSF and that did not occur with this fund. Management believes that Internal Audit may need to revisit this recommendation.	In November of 2014, the Public Works Fiscal Department appropriated approximately \$32,000 to Dick Goddard's Best Friend Fund for medical supplies; however, expenditures still exceed appropriations for 2014 by approximately \$11,000.		v			
13	Impound sheets were not a consistent form. The documentation of incoming dogs was done on a plain piece of paper rather than a pre-printed Animal Shelter sheet which has been designed as a control documentation sheet. In addition, there was one dog that was sent from the Cleveland Municipal Animal Shelter that was originally signed in using the impound sheet but later crossed out as "canceled" and the respective hard card was destroyed. We noted another dog was not logged in on an impound sheet but had a corresponding hard card.	An impound form does exist. Wardens will be trained on the importance of filling out the form completely and accurately. In addition, management will direct the new Animal Shelter Manager to address this concern and make recommendations based on industry “best” practices.	A standard impound sheet is utilized; however, DIA noted explanations were not evident on the impound sheet for cancellations.		v			

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14	The Animal Shelter does not issue hard cards in sequential order. Rather than issuing the hard cards in sequential order, an unused hard card from any available box is used in order to document the next dog that has entered the Animal Shelter.	Management will direct the new Animal Shelter Manager to address this concern and make recommendations based on industry “best” practices.		√				
15	The Animal Shelter does not issue dog licenses in sequential order. Rather than issuing the licenses in sequential order, unused tags from the available box are issued. This condition prevented the DIA from determining the number of licenses sold at the Animal Shelter.	Management will direct the new Animal Shelter Manager to address this concern and make recommendations based on industry “best” practices.		√				
16	Per review of the surgery books, we noted surgeries in which there was missing documentation of which dog was sterilized. For example, the surgery book reviewed showed ten spay/neuter surgeries performed on September 7, 2012; however, only five of these ten procedures indicated the dog reference number.	Management will work with the new Animal Shelter Manager and the Contracted Veterinarians to review Spay and Neuter Documentation to ensure the Animal Shelter is employing “best” practices in this area. Upon completion of the new Animal Shelter manager’s evaluation of operations, management will review and implement recommendations.		√				

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17	The Animal Shelter's dog database, used to be in compliance with Ohio Revised Code Section 955.12, had multiple missing record entries. 18 out of 65 records tested were not updated in the Animal Shelter's database. We noted the last week of December 2011 was missing from the database, as well as February 1, 2012 up to the date of audit. We also noted some entries were inaccurate. It was noted during a walkthrough of computer controls only one employee had current access to the dog database. A back-up is not done of the information.	The new Kennel Manager will work with the County's Information Technology Department to evaluate and recommend suggestions to management on improving and addressing the dog database process and security. Suggestions will include updating the current program or procuring a new program to ensure compliance with the Ohio Revised Code. In addition, the Policy and Procedures manual will be updated to provide instructions for maintaining the database. The missing information identified by Internal Audit will be input into the database.		√				
18	The Animal Shelter has a cash register that is located on the front rotunda desk. <ul style="list-style-type: none"> • The cash register was not locked during the day. • All employees of the Animal Shelter had the ability to collect monies and access the cash register. • Daily close-outs were not always supervised by a second person. Pay-ins were not always initialed by the employee performing the cash count nor were they approved by a supervisor. Discrepancies were noted on the pay-ins indicating overages and shortages. 	With input from the new Animal Shelter Manager and management, new policies and procedures will be implemented to tighten cash controls to safeguard Animal Shelter funds. The policies and procedures will put in place a process for handling cash and other cash controls. The new manager will review existing personnel and recommend to management about the need for a cash clerk. A new cash register has been purchased that will have more audit controls. Additionally, a new camera system is being procured and will provide additional oversight to the cash areas as well as other sensitive areas of concern.	The Animal Shelter has a new cash register. Cash counts are now being initialed by the counting employee, supervisor, and the Animal Shelter Manager. The Animal Shelter has done an analysis and found the cost of hiring a new cash clerk outweighs the benefit due to unpredictable nature of processing adoptions. That portion of the recommendation has been withdrawn.	√				√

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19	<p>During testing for donations, we noted the following:</p> <ul style="list-style-type: none"> • \$19,189 (or 52%) and \$17,203 (or 67%) of donations deposited by the Animal Shelter in fiscal year 2011 and January-September 2012, respectively, were not recorded in the duplicate donation receipt books; • Duplicate receipt books used by the Animal Shelter had missing receipts (#'s 11551 – 11825), voided receipts, receipts that were incomplete, receipts that were not issued in sequential order and numerous receipts issued for a \$0 dollar amount; • A listing of fund raisers, along with the pricing of each event/item and amounts collected was not maintained for any fund raiser put on by the Animal Shelter during the audit period; and, • Donation receipt numbers are often not included in the daily pay-in. 	<p>Management will review the recommendations with the new Animal Shelter manager and implement policy and procedures that are consistent with all revenue received at the Animal Shelter. As noted in other areas of this audit, management agrees with the Internal Audit's assessment and will revise policy and procedures that are consistent for all revenue deposits.</p>		v				

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20	<p>DIA noted the following for fiscal year 2012 dog licenses:</p> <ul style="list-style-type: none"> • License numbers were shown as "tag not sold" on the County's online website. There are records of these tags being sold through a receipt, sales report, and the absence of physical tags; • Instances of missing physical tags that were not indicated as sold; • A license number was not recorded on a sales report; however there is a record of a sale per a receipt, the Fiscal Office's financial license database and the absence of a physical tag; and, • License numbers were not indicated as sold on a sales report, the Fiscal Office's financial database or the County's online website; however, these tags had a receipt and a missing physical tag. 	<p>Management will direct the new Animal Shelter Manager to meet with the Fiscal Office to review the current practices and make a recommendation to ensure that information is recorded accurately and timely. In addition, the new manager will make recommendations based on industry "best" practices.</p>		√				
21	<p>Sources of revenue at the Animal Shelter include dog licenses, adoption fees, spay/neuter receipts, and donations. Failure to account for all monies collected in a single daily pay-in sent directly to the Treasurer's Office can result in difficulty in the reconciliation process and could led to asset misappropriation.</p>	<p>Management will direct the new Animal Shelter Manager to meet with the Fiscal Office to review the current practices and make a recommendation to ensure that information is recorded accurately and timely. In addition, the new manager will make recommendations based on industry "best" practices.</p>		√				

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22	Animal Shelter revenue was often not posted timely to the County's accounting system.	Management agrees with Internal Audit's assessment and recommendations regarding timely and proper posting of receipts and will work with the new Animal Shelter Manager to address this concern. Management is considering employing an armored pickup service to transport cash and checks to the bank twice a week. These deposits will show up on the County Treasurer's bank statement and Treasurer Personnel will book the deposit to the general ledger via Animal Shelter instructions. This will result in timely and proper posting of receipts. Prior to implementing this practice, management will work with the new Animal Shelter manager to ensure corresponding policies and procedures are in place and approved.	DIA was able to confirm Animal Shelter revenue is posted in a timely manner; however, all revenue is not being reconciled to FAMIS. The Public Works Fiscal Department is reviewing and reconciling all expenditures, but not all revenues.		√			
23	There were instances of voided receipts for adoptions, donations, dog licenses and spay/neuter deposits. Per conversation with Animal Shelter personnel, these voids could have occurred for various reasons, such as a change of mind of adoption prior to completion of sale, a direct spay/neuter deposit refund from the Animal Shelter or a return of a dog after the completion of a sale.	Management will take into consideration Internal Audit's recommendations when revising the Animal Shelter's policies and procedures manual. This will occur after the new Animal Shelter manager has completed an evaluation of the Animal Shelter's operations and staff and has compared to other agencies and "best" practices in the industry.	<i>Note: Voids are still occurring, but voids are less frequent and manager approval is required before a void can be done.</i>	√				

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24	All of the Animal Shelter monies collected were not deposited in accordance with Ohio Revised Code 9.38.	Management agrees with Internal Audit’s assessment and recommendations regarding the deposit of public monies. Some of the short comings occurred during the transition period when staffing levels were low and the Animal Shelter was operating without a full time Animal Shelter manager. Addressing this concern will be a high priority for the new Animal Shelter manager. In addition, management is looking at employing an armored pickup service to transport cash and checks to the bank twice a week. Policies and procedures will be implemented to address the timely deposit of public monies.		√				
25	License Fees were not charged in accordance with County Resolution 2011-0344 during fiscal year 2012. Licenses were charged the full \$20.00 for dogs that were spayed or neutered when the rate in force was \$16.00. It was noted in the internet sales of dog licenses that there were numerous customers who paid the full \$20.00 due to their unawareness of the fee decrease. Rather than issuing refunds, the County considered the \$4.00 of overpayment to be a donation and posted it as such in the County's general ledger. It was noted documentation was not required from customers who received a discount as a result of the dog already being spayed/neutered.	Management agrees with Internal Audit’s assessment and recommendations regarding registration of dogs and will work with the new Animal Shelter Manager to address this concern by ensuring that controls are in place to ensure rates are in accordance with approved County legislation. The County no longer provides a \$4 discount for a spayed and neutered dog.		√				

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26	The Animal Shelter often issued duplicate tags to customers, however, they charged at a rate of one or two dollar(s) per tag, rather than the five dollars as required by Ohio Revised Code 955.08.	Management agrees with Internal Audit’s assessment and recommendations regarding duplicate tags and will work with the new Animal Shelter Manager to address this concern by ensuring that controls are in place to ensure compliance with Ohio Revised Code.		√				
27	Vouchers lacked an approval signature. It was also noted one expenditure was charged to the Animal Shelter’s index code although the invoice was not related to a Animal Shelter service or purchase.	All Animal Shelter disbursements are now being monitored and controlled by the Department of Public Works Fiscal Department. Approved Animal Shelter personnel are now required to contact the Fiscal Department for a purchase order prior to ordering supplies or materials. Additionally, all Animal Shelter invoices are processed by the Public Works Fiscal department. Payments are entered into a separate budget system and reconciled to FAMIS on a monthly basis.		√				
28	"Hold for Pick Up" was documented on certain vouchers as an indication for the Fiscal Office to hold the check for a selected individual to pick up instead of it being mailed directly by the Fiscal Office to the vendor.	Management will take into consideration Internal Audit’s recommendations when revising the Animal Shelter’s policies and procedures manual. This will occur after the new Animal Shelter manager has completed an evaluation of the Animal Shelter’s operations. Any “hold for pick up” will be clearly defined in the policy and procedure manual.		√				
29	The \$30.00 spay/neuter refunds to customers are often not reimbursed on a timely basis, considered to be up to two weeks after surgery. Of the refunds tested, the delay in refund ranged from eighteen days up to 180 days.	Management will work with the new Animal Shelter Manager and the County Fiscal Department to review this area in order to issue refunds in a timely manner.		√				

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30	The Animal Shelter issues refunds for adoption, license, spay/neuter and travel reimbursements. During a review of refund expenditures, many of the dog license refunds are due to errors occurring during the online purchase process. We also noted there were many instances of refunds to customers due to canceled adoptions; however, there were no written procedures that describe when an adoption is allowed to be refunded.	Management will review the recommendations with the new Animal Shelter manager and implement recommendations after the new manager has completed a review of the operations. Additional oversight will be provided by the Public Works Fiscal Department.		√				
31	As of April 10, 2012, the Animal Shelter received an invoice from Richard R Binder for various veterinarian visits which had an outstanding balance of \$6,291. Per review of the vendor file from months prior and after this invoice, we noted the Animal Shelter had an outstanding balance each month with this vendor in the range of \$4,000 to \$6,500.	As noted above the Department of Public Works Fiscal staff is now processing all vendor payments of the Animal Shelter and reconciling these payments to the internal budget system. The Fiscal Department has contacted the noted vendor and is working to resolve the outstanding balance. Staff has been instructed to follow up on all outstanding balances and make notations to the vendor file.		√				
32	Overtime forms were approved by a supervisor, but not always by an immediate supervisor. It was also noted the Animal Shelter uses two time clocks. One time clock is used for the Payroll Dept. and a secondary clock for internal use. There is no reconciliation between the two time clocks.	Management will review this concern with the new Animal Shelter manager and implement recommendations after the new manager has completed a review of the operations.	<i>Note: The Animal Shelter still utilizes two time clocks; however, the second time clock is a mitigating control in place for the Kennel Manager to review time clock punches since the Manager does not have access to SAP.</i>	√				

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33	Testing of Animal Shelter payroll expenditures revealed that four expenditures were not accurately paid due to data entry errors.	Management will review this concern with the new Animal Shelter manager and implement recommendations after the new manager has completed a review of the operations.	<i>Note: The Manager does not have access to SAP or the County's payroll system to review and reconcile payroll expenditures.</i>	√				
34	Chargebacks consist of telecommunication charges, space maintenance, supplies, copier usage, postage, garage usage, and printing. Chargebacks are not reviewed before or after posting to the general ledger.	The Public Works Fiscal Department will work with the Animal Shelter Manager to monitor the chargeback process more closely and will work with the Office of Budget and Management to improve the chargeback process as a whole.		√				
35	The Animal Shelter does not have a drug storage, control and security policy. The majority of the medications and supplies were kept unlocked and many were not properly stored away in the surgery room vicinity.	Management will review with the new Animal Shelter Manager, the Veterinarian Supervisor and the contract Veterinarian the current process and work towards a "Best Practice" procedure. Also, since the audit, a Veterinarian Technician has been hired to assist with these processes.		√				

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36	DIA noted instances in which the amount of euthanasia solution given was not in accordance with the federal regulation based on the actual weight of the dog. DIA also noted instances in which there was no weight indicated on the hard cards.	Management will review this concern with the new Animal Shelter Manager and implement recommendations after the new manager has completed a review of the operations. The goal of the Animal Shelter is to reduce euthanasia which will assist in better controls. Also, since the audit, a Veterinarian Technician has been hired to assist with these processes.	DIA was able to confirm that dogs are being weighed before euthanasia is administered. Policies regarding euthanasia exist. The euthanasia record book did not always give a reason if a dog received more euthanasia solution than ORC mandates.		√			
37	DIA noted both the Controlled Drug Inventory log and the Euthanasia Solution Administered book were altered. The bottle number that was used in each euthanasia procedure was changed on both documents. During the six month time frame in which the records were altered, seven different individuals administered euthanasia solution.	Management will work with the veterinarian staff and the Animal Shelter manager to ensure accurate documentation and implement "Best Practice" procedure.		√				