



Audit Report
Animal Services
January 1, 2012 – September 30, 2012
Status: Final

For action:

Misty Brown

Animal Services

For information:

Jeff May

Shela Vinson

County Auditor

Audit Director

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Report Summary

As part of the 2012 Compliance Audit Plan, an audit of Animal Services was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was January 1, 2012 through September 30, 2012.

Refer to the Observations and Recommendations section for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Animal Shelter was held to discuss this report.

The time and assistance provided by Animal Services and the staff during this engagement is greatly appreciated.

Observations and Recommendations

| Observation | Recommendation | Management Response |
|--|---|--|
| <p><u>12-AS-Q234-01: Fee Verification</u></p> | | |
| <p><u>Condition:</u> When multiple animals are relinquished to the owner, Animal Services staff does not always charge the individual boarding and redemption fees for each animal. Four receipts were identified. An additional \$88 should have been collected.</p> <p><u>Effect:</u> Inaccurate collection of revenue.</p> <p><u>Cause:</u> Adjustments are made by Animal Services staff when accepting payment.</p> <p><u>Criteria:</u> Fees for each animal should be assessed and collected by the Animal Services staff.</p> | <p><u>I. Transaction Required:</u> Efforts should be made to collect the additional \$88 that should have been paid.</p> <p><u>II. Internal Control Change:</u> Animal Services staff should charge the correct amount for services performed. If adjustments are allowed by management, an approved documented procedure should be provided outlining the specific adjustments that can be made.</p> | <p><u>Status of corrections:</u> It has been a practice at the Shelter to offer the reduction so that the owner can afford to redeem their animals. The alternative is that we keep the animals and spend more money caring for them until they can be adopted, or, if the animal is not adoptable we have to euthanize it. These adjustments were allowed by management and therefore the correct fees were charged by AS staff.</p> <p><u>Status of procedure change:</u> As recommended by the Auditor, Animal Services Management has adopted a documented procedure outlining specific adjustments that can be made by front office staff in specific situations.</p> |