



Audit of the Animal Care and Adoption Division

Office of the County Auditor

Audit Report

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OFFICE OF THE COUNTY AUDITOR

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December 16, 2020

Honorable Mayor and Board of County Commissioners

At the request of the Broward County Board of County Commissioners, we have conducted an audit of the Animal Care and Adoption Division.

The objectives of our audit were to determine whether kennel operations adhere to best practices and laws; programs and processes are operating effectively; personnel are adequately trained; assets are handled correctly; and revenues and expenses are accounted for appropriately.

We conclude that kennel operations do not consistently adhere to best practices and laws. We conclude that programs and processes are not operating effectively. We conclude that personnel are adequately trained. Except as noted within this report, we conclude that assets, revenue, and expenses are handled and accounted for appropriately. Opportunities for Improvement are included in the report. Management's Response is included in Appendix D.

The audit also includes assessing the substantiation of the allegations reported by complainants. We have included a comprehensive list of allegations received and assessed, along with the disposition of each in Appendix A.

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

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

Broward County Board of County Commissioners

Mark D. Bogen • Lamar P. Fisher • Beam Furr • Steve Geller • Dale V.C. Holness • Nan H. Rich • Tim Ryan • Barbara Sharief • Michael Udine
www.broward.org

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton". The signature is fluid and cursive, with a long horizontal stroke at the end.

Bob Melton
County Auditor

cc: Bertha Henry, County Administrator
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Monica Cepero, Deputy County Administrator
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EXECUTIVE SUMMARY

At the request of the Broward County Board of County Commissioners, we conducted an audit of the Animal Care and Adoption Division. We conclude that kennel operations do not consistently adhere to best practices and laws. We conclude that programs and processes are not operating effectively. We conclude that personnel are adequately trained. Except as noted within this report, we conclude that assets, revenue, and expenses are handled and accounted for appropriately.

The Animal Care and Adoption Division (ACAD) is not adequately staffed to support current operations and provide minimum standards of care without over reliance on volunteers. We estimate that ACAD is at 65% the staffing level needed to adequately provide full services to the public for the specific operations reviewed. Our analysis shows that additional staff are needed in Kennel Operations, Clinic Services, Customer Service, and key program positions such as foster, rescue, adoption, return-to-field, volunteer, outreach, and information technology. In addition, we noted that ACAD has no certified animal behaviorists to assist in identifying and treating animals with behavioral issues and additional veterinarians are needed to provide adequate medical care. In total, we recommend ACAD staffing be increased by 29.5 to 36 FTE, depending on the number of volunteers used to assist in providing enrichment and whether programs such as pet licensing are outsourced as recommended.

Lighting in kennel areas is not used in compliance with industry guidelines to maintain animal health and well-being. Animals at the facility located in the interior kennel areas are without light daily between 14 to 18 hours. Leaving animals in darkness for an excessive amount of time may impact animal medical and behavioral health.

Current work schedules are inadequate to maintain animal health and well-being or support Shelter operations. Animals are left unattended for 16 to 18 hours without interaction with either other animals or humans. Cleaning begins within one hour of opening to the public at 11 a.m. which is insufficient time to address the quantity of animal waste which builds up within the kennel contributing to offensive odors within the kennels upon opening to the public. When combined with inadequate ventilation, it creates an unpleasant experience. In addition, cleaning is still in process upon opening, resulting in hoses within walkways and wet floors which increase the risk of injury to volunteers and members of the public. Also, animals are fed shortly before opening hours increasing the likelihood that animals will produce waste during the hours the shelter is open to the public.

Kennels and cages at the shelter are not secured during the hours the shelter is open. Anyone within the shelter, including volunteers, and members of the public can open kennels and cages and remove animals without employee supervision. Uncontrolled access to kennels and cages increases risks to animals, volunteers, the public, and employees, who may have to deal with incidents that occur. Dogs shaking the kennel door are at times able to open kennel doors increasing the risk of injury to the animal, public, volunteers and employees.

Kennel areas are not adequately monitored by employees during hours the shelter is open to the public to ensure the safety of members of the public, volunteers, and animals, and reduce legal liability. We have observed kennel operations staff, cleaning, and walking dogs throughout the day while volunteers and shelter visitors are generally unsupervised in Kennel areas. Volunteers have indicated during focus groups that it is difficult to find shelter staff when assistance is required. We have observed hazards to employees, volunteers, and the public, such as spills from water bowls and the occasional urine in the walkway while volunteers and members of the public are present. During interviews with volunteers, we noted that volunteers have been bitten while attempting to handle a suddenly aggressive animal without employees being present in Kennel areas to assist.

During our review of the sanitation procedures, we noted concerns that require immediate attention. The built-in Spray Master Technology (SMT) system, a pressure cleaning system used in the shelter to clean and sanitize animal enclosures while conserving water is not working as designed and requires immediate attention. Procedures to prevent contamination and the spread of disease (Fomite control) within kennel operations need to be enhanced and immediately implemented to reduce contamination with pathogens that contribute to transmission of disease. During our daily observations, we noted that staff do not consistently adhere to appropriate anti-contamination procedures.

Standard Operating Procedures regarding behavioral health do not align with national standards. Dogs do not consistently receive behavior evaluations either during the intake process or periodically throughout shelter stays. Eleven of 50 (22%) dogs we reviewed did not receive a behavior evaluation within seven days of intake as required by the shelter's intake policies. Six of 50 (34%) dogs in the shelter between 8-30 days did not receive a behavior evaluation. In addition, animal behavior classifications are not adequately recorded within the Chameleon system or consistently supported by behavior notes. Lack of appropriate supporting documentation for behavior classifications and inadequate recording of behavior classifications within Chameleon may increase risk of injury to the animal, employees, volunteers and members of the public and may not allow an adequate historical record to justify euthanasia based on animal behavior. According to industry guidelines, assessment of an animal's behavior must begin at the time of intake. Just as care is taken to note any physical problems that may require attention, behavioral

problems (stress, fear, anxiety, aggression) that require intervention or affect how that animal can be safely handled should also be noted at the time of intake and entered into an animal's record. Actions should be taken to respond promptly to behavioral needs.

Enrichment activities at the shelter are inadequate to maintain the health and well-being of animals. There is no formal schedule, criteria, and documentation of enrichment activities for animals within the shelter. In addition, while enrichment experiences are provided, such as walks and playtime, management is unable to demonstrate if all animals participate in these experiences or the frequency of participation, because the experiences are not scheduled or documented. For example, management uses a whiteboard to document daily walks; however, the whiteboard is managed by volunteers and inconsistently updated by staff. The whiteboard is erased each day and no permanent record is retained. The lack of adequate enrichment activities may cause animals to suffer mentally, be stressed, and cause behavior to deteriorate significantly reducing the likelihood of adoption and increasing the risk of euthanasia.

During our review of the administration of the Volunteer Program, we noted that improvements are needed. There is an inadequate number of volunteers daily to meet the needs of the shelter and make up for the lack of shelter staffing noted in our report. Volunteer surveys are not performed at various stages of the program as required by the approved Volunteer Standard Operating Procedure.

The pet licensing program is ineffective and potentially results in approximately \$13 Million annually in lost revenue, based on statistics indicating the approximate number of pets in Broward County. The County issues licenses for only 17% of all pets in the County, based on statistical data. The number of licenses issued monthly appear to be decreasing year over year. For example: The number of licenses issued in December 2019 was approximately 13% lower than December of the previous year. Pet registration renewal averaged 51.4% during the five-year period reviewed. Pet registration tags are required to be issued/renewed annually, with few exceptions. In addition, we estimate cost savings of approximately \$1.1 million over a three-year period when outsourcing is combined with the change to "Forever Tags" (not required to be renewed annually). In addition, professional outsourcing could lead to better compliance, which could significantly increase revenues.

Animal enclosures do not consistently meet industry guidelines. Smaller cages/enclosures used for housing cats are too small to allow a minimum of two feet between food, urination and defecation, and resting areas. Dog kennels/enclosures do not consistently contain a soft resting place to provide comfort and prevent pressure sores from developing, as required by ASV Guidelines, without adequate documentation. During our shelter observations from February 24 – 26, 2020, we noted six kennels without a bed or bedding. Upon follow-up with management

and review of the Chameleon system, in four of six (67%) instances there was no documentation supporting the absence of a bed or bedding.

Employees and volunteers are not adequately trained on animal handling procedures. Animal handling training is currently informal and typically handled through on-the-job training, volunteers train other volunteers and employees train other employees. As a result, animal handling procedures are inconsistently applied, and standards are unclear. Industry standards indicate that adequate training is key to limiting the use of unnecessary force during handling and must be provided to anyone who will be handling animals. ACAD has incurred liability claims of \$22,000 for animal bites during the audit period for volunteers and the public and \$27,000 in workers compensation claims for animal bites for employees.

Animal inventory counts or animal census to ensure all animals are accounted for are not performed daily as required by ACAD's Daily Census procedure. For example, during the period October 1, 2019 to January 31, 2020, animal inventory counts were performed on average every five days with a range of one to 13 days.

The current process for identifying and listing animals that require Foster is informal and is not tracked within the Chameleon system to maintain an adequate history. Staff utilizes a whiteboard to record animals needing foster which is periodically erased and not used to update Chameleon, the system of record. This method does not ensure completeness, facilitate the establishment of animals' history, is not measurable, facilitate the generation of system reports, or ensure transparency and accountability.

Daily assessments of at-risk animals are not performed by the Rescue Coordinator to proactively make them available to rescue groups. Upon inquiry, we were informed by staff that there is just not enough time or staff resources to conduct daily assessments and still meet other deadlines. Rescue application files are not adequately maintained and do not consistently contain required documentation. Twenty-nine of 49 (59%) sampled rescue partners did not have complete application documentation.

Medical procedures require enhancement. Periodic medical examinations are not performed for animals in the shelter greater than 30 days. Five of 29 (17%) animals sampled, did not have documentation of a medical examination during intake within the Chameleon system. Twelve (12) out of thirty (30) (40%) animals tested were missing evidence that their initial weight was recorded at intake, and two (2) out of thirty (30) (6%) animals tested were missing evidence that the animal's weight was recorded while at the facility.

During our review of field service response activities, we noted concerns. Nineteen of 60 (32%) field service calls sampled had response times that exceeded expected response times

established in ACAD's policies and procedures. The dispatch function is performed by a designated field service officer each shift while working in the field increasing response times. Dispatch and call response activities should be segregated. While the designated field officer is responding to a call, dispatch activities cannot be efficiently performed. There are currently no formal Field Service Officer monitoring procedures. During our review of Field Service Officer activities using global position system (GPS) data, we identified several concerns. We noted longer than usual routes between call locations. Field Service Officers sometimes spent most of the shift driving on highways, instead of driving through communities to patrol. Stops were made unrelated to a specific call that appear longer than what would be considered normal or related to field officers' daily duties.

Public records requests are not responded to in a timely manner. ACAD received 599 public records requests during the period October 1, 2018 to May 22, 2020, with an average response of 43 days. As of May 22, 2020, 62 public record requests were open with an average of 314 days since the receipt date.

Customer service calls are not handled adequately. The ACAD Customer Service number received 54,548 calls during the audit period. Of those calls, 42,661 (78%) were not answered by Customer Service personnel. We found that 75% of the unanswered calls were forwarded to voicemail.

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

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

Trust fund accounts are not managed adequately to ensure that monies are accounted for appropriately and used for the appropriate purpose. All four trust fund balances are comingled and not accounted for separately making it difficult or impossible to validate fund balances and ensure that funds are transferred and disbursed for the purposes intended by County ordinance. For example, ACAD was unable to provide the fiscal 2019 year-end fund balance for each of the four trust funds. After review of the Adoption Trust Fund, we were unable to verify that \$40,513.70 in interest income for fiscal year 2019 was allocated to the Adoption trust account. Adoption donations of \$29,131 were incorrectly recorded to the General Trust Account for fiscal year 2019.

The Pet Supermarket agreement is expired and has not been renewed or updated since September 2012. We further noted that provisions within the old agreement are still in effect today, and that monitoring and progress reports of animals at Pet Supermarket is not occurring per the terms of the agreement. The Pet Supermarket contract is required to be renewed every four years per the initial agreement.

During our review of Purchasing Card (P-Card) transactions, we noted that transactions are potentially split to circumvent the \$3,500 P-Card limit. Cardholder transactions totaling \$352,947, considered potential splits, were processed within one to seven days or there were an excessive number of monthly transactions with the same vendor. Master agreements are not consistently used to reduce costs.

The Animal Shelter has design flaws that require remediation and was not designed to support the County's goal of "No Kill". The Heating, Ventilation and Air Conditioning (HVAC) system is not adequately designed to support animal shelter operations. The current system does not adequately separate air between animal housing areas and administrative areas used by staff and members of the public. In addition, the air exhaust taking air out of the system is too close to the air intake resulting in the recirculation of bad air. Both these issues affect air quality within the building and contribute to unpleasant odors. The shelter is not designed to provide alternate housing based on length of stay, which has been identified as a risk factor for animal physical and psychological well-being. As the length of stay increases, it becomes progressively more important to provide space that is both mentally and physically stimulating. During inquiries with the Construction Management Division, they indicated there was no record or knowledge of a request to modify the construction program or adjust the design to suit the goal of "No Kill."

Exterior areas in the rear of the animal shelter used for animal enrichment (walks, playgroups) were not originally designed for that purpose and do not have adequate drainage to maintain animal health and well-being or support operations. While there are canopies installed in outdoor areas that provide some shade to reduce direct sunlight to employees, volunteers and animals on sunny days, these areas are not equally protected from inclement weather to facilitate their use for enrichment activities on rainy days. the grassy area between the building and the two fenced play areas is steeply sloped, slippery, and present a fall hazard to volunteers and employees taking dogs out for walks or enrichment. Several volunteers commented that they have slipped or have observed others slip due to the sudden slope. This is further exacerbated when walking strong dogs. Most of the area in the rear of the shelter building floods after heavy rainfall and may remain under water for extended periods affecting shelter operations.

Additional opportunities for improvement are included in our report. Our report contains a total of 135 recommendations for improvement. In addition, we assessed 87 allegations made to us by various individuals during the course of the audit, which are included in Appendix A. Management's response is included as Appendix D. We appreciate management's cooperation during the course of the audit.

INTRODUCTION

Scope and Methodology

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

At the request of the Broward County Board of County Commissioners, we conducted an audit of the Animal Care and Adoption Division. Our objectives were to determine whether:

1. Kennel operations adhere to best practices and laws.
2. Programs and processes are operating effectively.
3. Personnel are adequately trained.
4. Assets, revenues, and expenses are handled and accounted for appropriately.
5. Any opportunities for improvement exist.

To determine whether kennel operations adhere to best practices and laws, we evaluated kennel operation's practices against industry practices, including intake procedures, population management, sanitation, medical services, euthanasia, behavioral health, and animal handling. We visited other shelters in the tri-county area, performed daily observations and made inquiries of appropriate personnel. In addition, we evaluated the design of the shelter and its environment.

To determine whether programs and processes are operating effectively, we reviewed policies and procedures and performed selective sample tests in the following areas: Foster Program, Rescue Program, Adoption Program, Volunteer Program, pet licensing, citations, and field operations. In addition, we reviewed governance practices and business operations such as information technology, partnerships and contract administration, public education, marketing, outreach, and customer service.

To determine whether personnel are adequately trained, we reviewed training policies and practices as well as evaluated hiring practices and certifications.

To determine whether assets, revenues and expenses are handled and accounted for appropriately, we reviewed and evaluated cash handling and procurement practices, payroll, and the use of the animal care trust fund.

The audit also includes assessing the substantiation of the allegations reported by complainants. We have included a comprehensive list of allegations received and assessed, along with the disposition of each in Appendix A.

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

The audit was performed when the Animal Care and Adoption Division was working under duress from negative public pressure due to allegations of unsanitary conditions and overcrowding. Fieldwork was performed while the Division was addressing and responding to these allegations.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was fiscal years 2019 and 2020 (through May 31, 2020). However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that kennel operations do not consistently adhere to best practices and laws. We conclude that programs and processes are not operating effectively. We conclude that personnel are adequately trained. Except as noted within this report, we conclude that assets, revenue, and expenses are handled and accounted for appropriately. Opportunities for Improvement are included in the report. Management's Response is included in Appendix D.

Report Organization

This report presents the results of our review of significant operational processes at the Animal Care and Adoption Division, as well as additional concerns identified, allegations reported, and recommendations designed to address our observations. As such, a significant amount of material is included herein. To facilitate the review of this information, we have separated our audit results into the following sections:

Section I: Areas of Immediate Concern

Section II:	Facility Design & Environment
Section III:	Sheltering Services
Section IV:	Licensing Services
Section V:	Clinic Services
Section VI:	Field Services
Section VII:	Customer Services
Section VIII:	Governance
Section IX:	Business Operations & Programs
Section X:	Information Systems

Allegations received by our office, along with our related conclusions on each allegation are summarized in Appendix A.

Animal Care and Adoption Division Background

Organization

The Animal Care and Adoption Division (ACAD) is an agency within the Environmental Protection & Growth Management Department. ACAD's goal is to promote responsible pet ownership and community safety, reunite the lost, rescue the neglected, increase adoptions, and reduce the pet population by offering low cost sterilization options to the community.

The Animal Care and Adoption Division is responsible for the administration of the County's animal care and adoption functions as well as the enforcement of Chapter 4 of the Broward County Code of Ordinances and Florida statutes pertaining to dogs and cats.

The Division consists of six operational sections:

1. **Sheltering Services** includes intake services for field impounds, animals brought from other municipalities, and stray and owner surrendered cats and dogs brought to the

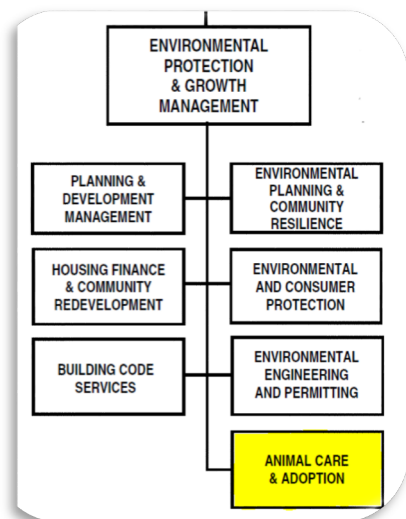


Figure 1 - Organizational Structure

facility. This section attempts to divert intake by matching citizens with needed resources. Sheltering also includes daily care of dogs and cats such as feeding, cleaning of pet housing, and adoption support for citizens.

2. **Licensing Services** is responsible for the management, data entry and distribution of rabies licenses for the entire County.
3. **Clinic Services** provides routine examinations, tests, immunizations, and treatments for dogs and cats in the ACAD's care. The Clinic's veterinary staff also provides sterilizations and emergency treatment, as necessary.
4. **Field Services** responds to requests for assistance regarding lost, sick, injured, and dangerous dogs and cats, provides community outreach, education, and enforces provisions of Chapter 4 of the Broward County Code of Ordinances.
5. **Public Education and Outreach Services** are coordinated by staff involved with lifesaving programs. This section provides adoption marketing, plans special events, coordinates foster and off-site adoption placement, offers humane education programs, and generally informs the public about Division services, alerts, events, activities, programs, ordinance enforcement, and volunteer opportunities. A monthly low-cost rabies vaccination and license clinic is coordinated by this section.
6. **Customer Service** provides public point-of-contact for various services and programs sponsored by the division.

No Kill Community Goal

In 2012, resolution No. 2012-271 was adopted, establishing a program for Broward County (County) with the goal to become a No Kill community. A No Kill community sets objective to ensure that adoptable animals (healthy or treatable) are not euthanized even when the shelter is full. Euthanasia is reserved for terminally ill animals or those considered dangerous to public safety.

An advantage of these shelters is that they strive to keep animals alive and provide them a home. However, when these shelters are required to accept all animals, they are subject to overcrowding which may lead to poor living conditions.

Animal Care Industry Guidelines

The Association of Shelter Veterinarians (ASV) is an international organization whose mission is to improve the health and well-being of animals in shelters through the advancement of shelter

medicine. Guidelines for Standards of Care in Animal Shelters, published by the Association of Shelter Veterinarians in 2010 (ASV Guidelines), is widely implemented by the animal care industry and reference five freedoms for animal welfare (Farm Animal Welfare Council 2009) as outlined in Figure 2.

Figure 2: Five Freedoms for Animal Welfare

Freedom from Hunger and Thirst	•by ready access to fresh water and a diet to maintain full health and vigor.
Freedom from Discomfort	•by providing an appropriate environment including shelter and a comfortable resting area.
Freedom from Pain, Injury, or Disease	•by prevention or rapid diagnosis and treatment.
Freedom to Express Normal Behavior	•by providing sufficient space, proper facilities and company of the animal's own kind.
Freedom from Fear and Distress	•by ensuring conditions and treatment which avoid mental suffering

Farm Animal Welfare Council 2009

The Florida Animal Control Association (FACA) and the Florida Association of Animal Welfare Organizations (FAAWO) published the "Best Practices for Humane Care & High Live Release Programming (Best Practices for Humane Care) which includes comprehensive, industry minimum best practices which shelters and rescue organizations can work to develop and implement while increasing the number of animal lives saved.

While we recognize that the guidelines and best practices must be tailored for each organization, we referenced these guidelines and best practices, where applicable, throughout our audit.

SECTION I: AREAS OF IMMEDIATE CONCERN

Our audit disclosed certain areas of immediate concern that require improvement. 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.

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

The Animal Care and Adoption Division (ACAD) is not adequately staffed to support current operations and provide minimum standards of care without over reliance on volunteers. We estimate that ACAD is at 65% the staffing level needed to adequately provide full services to the public for the specific operations reviewed in Table A. Our analysis examined key positions for shelter operations and programs, estimating the number of man-hours needed for each service and calculating the number of staffing resources needed for full coverage given net available working hours per full time equivalent (FTE) given the following assumptions:

- ❖ ACAD operates 7 days per week (Recommendation #14).
- ❖ Kennel operations staff operate on a 10 hour per day, 4 day per week schedule (Recommendation #13).
- ❖ Employees utilize all benefits each year, including:
 - Allotted 15 or 20-minute breaks
 - Job Basis Leave
 - Sick Leave
 - Annual Leave
 - Daily Time Adjustment
- ❖ Annual Net available working hours per FTE working an 8-hour schedule is:
 - 1525 Hours (*employees not eligible for job basis leave*)
 - 1485 Hours (*employees eligible for job basis leave*) (See Appendix C)
- ❖ Annual Net available working hours per FTE working a 10-hour schedule is:
 - 1520 (*employees not eligible for job basis leave*)

- 1480 (*employees eligible for job basis leave*) (*See Appendix C*)
- ❖ Shelter Clinic is open 7 days per week, 8-hours per day.
- ❖ Low-Cost Wellness Clinic is open 5 days per week, 8-hours per day.
- ❖ Management manages the population of animals to the shelter's design specifications of
 - 164 Dogs
 - 171 Cats

Table A shows the summary of our staffing recommendations based on our analysis.

Table A
Summary of Staffing Requirements for Selected ACAD Operations and Programs

Animal Care and Adoption Division Agency Staffing Analysis Summary					
	Operation or Program	Budgeted FTE	Current Staffing	Proposed Staffing	Additional FTE
A.	KENNEL OPERATIONS	22.5	22.5	37.5	15
	Proposed Staffing Summary:		Cleaning and Feeding	20.5	
			Enrichment	9.5	
			Behaviorist	2.5	
			Kennel Supervisor	2.5	
			Enrichment Coordinator	2.5	
B.	CLINIC SERVICES	17	16.5	26.5	9.5
	Proposed Staffing Summary:		Vet Tech Shelter Clinic	15	
			Vet Tech Low-Cost Wellness Clinic	4	
			Vet Tech Supervisor	2	
			Veterinarian – Shelter Clinic	4	
			Veterinarian – Wellness Clinic	1.5	
C.	CUSTOMER SERVICE	10	9	19	9
	Proposed Staffing Summary:		Customer Service Representative	15	
			Intake Supervisor	2	
			Customer Service Supervisor	2	
D.	FIELD SERVICE	15	14	14	-1
	Proposed Staffing Summary:		Field Service Officers	12	
			Field Service Supervisor	2	
E.	KEY PROGRAM POSITIONS	5	5	14	9
	Proposed Staffing Summary:		Foster Coordinator	2	
			Rescue Coordinator	2	
			Adoption Coordinator	2	
			Return to Field Coordinator	2	
			Volunteer Coordinator	2	
			Outreach Coordinator	2	
			Pet Supermarket Coordinator	0	
			Information Technology	2	
F.	PET LICENSING	*5.5	5.5	0	-5.5
	Totals:	75	72.5 (65%)	111	36

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

- A. Kennel operations staffing is not adequate to provide minimum standards of care.

Cleaning and Feeding

The number of Kennel Operations staff is inadequate to meet industry requirements for cleaning and feeding animals. The National Animal Control Association (NACA) and the Humane Society of the United States (HSUS 2010) recommend a minimum of 15 minutes of care time per day for each animal housed in the shelter. Management has provided documentation indicating that the shelter was designed for a capacity of 335 animals (164 dogs and 171 cats).

Based on this estimate and not the animal population which fluctuates above and below the shelter's capacity throughout the year, we applied the standard 15 minutes per animal to determine the minimum number of staff required for cleaning and feeding to be 20.5 full time equivalents (FTE) after accounting for net available work hours (*total hours - leave and holidays for one FTE*) in order to meet this minimum standard as shown in Table B.

Table B
Calculation of Minimum Staffing Requirements for Feeding and Cleaning

Capacity of Dogs Per Design	164
Capacity of Cats Per Design	171
Capacity for Animals at ACAD	335
Daily Staff Hours ($335 * 15 / 60$)	83.75
<i>Given a 10-hour per day shift: It requires approximately 8.5 people (85 hours)</i>	
Number of Kennel Staff Hours Per Year ($85 * 365$)	31,025
Net Available Work Hours per FTE	1,520

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

Enrichment

In addition to cleaning and feeding, animals also require enrichment, which refers to a process for improving the environment and behavioral care of confined animals within the context of their behavioral needs. The purpose of enrichment is to reduce stress and improve well-being by providing physical and mental stimulation, encouraging species-

typical behaviors (e.g., chewing for dogs, scratching for cats), and allowing animals more control over their environment.

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

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

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

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

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

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

Table C
Calculation of Kennel Staffing Requirements for Enrichment

Capacity of Dogs Per Design	164
Dogs Requiring Enrichment	164
Daily Staff Hours (164 * 15 / 60)	41
<i>For a 10-hour per day shift: It requires approximately 4 people (40 hours)</i>	
Number of Kennel Staff Hours Per Year (40 x 365)	14,600
Net Available Work Hours per FTE	1,520

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

Based on the analysis above, we estimate that ACAD requires 30 full time equivalents (FTE) for cleaning, feeding and enrichment to meet minimum standards of care at capacity.

Volunteers at ACAD may be able to assist in providing enrichment allowing management to reduce enrichment staffing up to 50%.

Behaviorist

ACAD does not have a certified Animal Behaviorist or Trainer on staff to rehabilitate animals with behavioral issues and to assist in making animals more adoptable to reduce the risk of euthanasia. The County's No Kill goal has resulted in longer animal stays to maximize the opportunities for positive outcomes. Animals with behavioral issues are typically placed in isolation areas with limited access if they pose potential danger to other animals, employees, volunteers, and members of the public. Animal Behaviorists and Trainers supplement enrichment and work specifically with animals to assess and improve behavior to help in making the animal more adoptable. The Association of Animal Welfare Advancement explains:

"Behavior modification is the process of changing an animal's behavior using operant or classical conditioning. Unlike enrichment, which works to mitigate stress and the development of problematic behavior or behavioral deterioration, a good behavior modification program works toward altering an animal's problematic behavior such as fearful, aggressive, or reactive behavior. Behavior modification is often resource intensive and requires staff with a specialized skill-set."

By properly utilizing an Animal Behaviorist or Trainer, distressed animals can be identified earlier, and may result in ACAD being more proactive in identifying and resolving issues resulting in reductions in long-term stays, isolation, bite incidents, and ultimately euthanasia. Certifications for Animal Behaviorists and Trainers include:

- i. Academy of Veterinary Behavior Technicians (AVBT) certification
- ii. American College of Veterinary Behaviorists (ACVB) certification
- iii. Animal Behavior Society: Associate Certified Applied Animal Behaviorist (ACAAB)
- iv. Animal Behavior Society: Certified Applied Animal Behaviorist (CAAB)
- v. Certification Council for Professional Dog Trainers (CCPDT) certification
- vi. International Association of Animal Behavior Consultants (IAABC) certification

- vii. Certified Professional Dog Trainer- Knowledge Assessed (CPDT-KA) certification
- viii. Karen Pryor Academy Certified Training Partner (KPA-CTP) certification
- ix. Canine Training Center (CTC) certification

Table D shows the calculation of minimum staffing requirements to fill the behaviorist position for the entire year.

Table D
Calculation of Minimum Staffing Requirement for Behaviorist

Daily Staff Hours	10
Number of Kennel staff Hours per year (365 x 10)	3,650
Net Available Work Hours per FTE	1,520

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

Based on the analysis above, we estimate that ACAD requires 2.5 full time animal behaviorists to have full coverage. ACAD currently has no certified behaviorists. Thus, an additional 2.5 FTE are needed to provide sufficient staffing.

Management may be able to outsource this function to a third-party rather than retain this expertise in-house.

- B. ACAD does not have an adequate number of Veterinarians to maintain the health and well-being of animals and clinic staffing is not adequate to provide minimum standards of care.

Veterinarians

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

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

Daily Staff Hours (8 x 2) = 16	
Number of Staff Hours Per Year ((365 - 12) x 16))	5,648
Rabies Clinic (2 days per month x 12 x 8)	192
Total Annual Operating Hours	5,840
Net Available Work Hours per FTE	1,485

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week (minus 12 holidays), 8-hour per day schedule as animals require medical services daily.

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

Daily Staff Hours (8 x 1) = 8	
Number of Staff Hours Per Year = ((52.14 (weeks) x 5) – 12days) x 8	1,990
Total Annual Operating Hours	1,990
Net Available Work Hours per FTE	1,485

*Staffing recommendation is calculated by the County Auditor's Office based on a 5-day per week (minus 12 holidays), 8-hour per day schedule.

Based on the analysis above, we estimate that ACAD requires four full-time veterinarians to staff the Shelter Clinic and 1.5 Veterinarians to staff the Low-Cost Wellness Clinic. ACAD currently has three veterinarian positions. Thus, an additional 2.5 FTE are needed to provide sufficient staffing.

Shelter Clinic Veterinary Technicians

The Shelter Clinic is responsible for handling the medical care of animals for whom ACAD is responsible, including animals housed within and shelter and animals placed with foster families. Veterinary Technicians working in the Shelter Clinic perform the following daily activities with the clinical, treatment, intake, and surgery sections of ACAD:

- ❖ Administering vaccinations and vaccination boosters
- ❖ De-worming animals

- ❖ Treating animals with skin conditions and respiratory problems
- ❖ Examining animals brought to shelter from the field or by owners as well as animals within the shelter
- ❖ Assessing general behavior
- ❖ Developing treatment plans
- ❖ Referring animals to veterinarians for medical attention as needed
- ❖ Preparing animals for adoptions
- ❖ Providing care for animals awaiting surgery
- ❖ Cleaning and maintaining the clinic medical facilities and treatment areas, and ensuring treatment and surgical holding areas are free from animal body wastes, secretions, odors, and bacterial growth

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

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

Daily Staff Hours for Non-Holiday (8 x 8) = 64	
Number of Staff Hours Per Year for Non-Holiday ((365 - 12) x 64))	22,592
Daily Staff Hours for Holiday (8 x 1) = 8	
Number of Staff Hours Per Year for Holiday (12 x 8)	96
Total Annual Operating Hours	22,688
Net Available Work Hours per FTE	1,525

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week (minus 12 holidays), 8-hour per day schedule as animals require medical services daily.

Low-Cost Wellness Clinic Veterinary Technicians

The Low-Cost Wellness Clinic offers low-cost preventative care services to members of the public, 5-days per week. Based on job functions performed and discussions with management, we estimate that three Veterinarian Technicians per day to support the

operations of the wellness clinic. Table H shows minimum staffing requirements for Veterinary Technicians in the Low-Cost Wellness Clinic.

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

Daily Staff Hours (8 x 3) = 24	
Number of Staff Hours Per Year = ((52.14 (weeks) x 5)-12)	5,969
x 24	
Total Annual Operating Hours	5,969
Net Available Work Hours per FTE	1,525

*Staffing recommendation is calculated by the County Auditor's Office based on a 5-day per week (minus 12 holidays), 8-hour per day schedule.

- C. Customer Service Representative staffing is not adequate to adequately support shelter operations while providing a pleasant customer service experience with minimal wait times to volunteers and members of the public. Customer Service Representatives are primarily responsible for interacting with the public and handling all transactions, including:

- ❖ Intake
- ❖ Adoptions Program
- ❖ Foster Care Program
- ❖ Pet License Registrations
- ❖ Lost and Found Pets
- ❖ In person and phone inquiries
- ❖ Accepting payments from retail sales and donations.

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

Table I
Calculation of Minimum Staffing Requirement for Customer Service Representatives

Daily Staff Hours (8 x 8) = 64	
Number of Staff Hours Per Year (365-12) x 64	22,592
Total Annual Operating Hours	22,592
Net Available Work Hours per FTE	1,525

*Staffing recommendation is calculated by the County Auditor's Office based on a 7-day per week, 8-hour per day schedule.

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

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

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

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

Table J
Calculation of Minimum Staffing Requirement for Field Service Officers

Calculation of Minimum Staffing Requirement (Field Service Officers)	
Daily Staff Hours for Non-Holiday (8 x 6) = 48	
Number of Staff Hours Per Year for Non-Holiday (365 - 12) x 48)	16,944
Daily On-Call for Non-Holiday (365-12) x 2 hours	706
Daily On-Call for Holiday (8 x 1) = 8	
Number of Staff Hours Per Year for Holiday (12 x 8)	96
Total Annual Operating Hours	17,746
Net Available Work Hours per FTE	1,525
Minimum Required Field Service Staff FTE	12

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

- E. The number of Supervisory positions, including positions that are key to the success of shelter programs is inadequate. During our review, we noted the lack of adequate supervision and quality control has contributed to many of the issues noted within this report. In many instances, positions that are critical to the operations and programs of ACAD are not staffed to allow full coverage while ACAD is open. Table K shows minimum staffing requirements for Supervisors.

Table K
Calculation of Minimum Staffing Requirement for Supervisors

Animal Care and Adoption Division Agency Staffing Analysis				
Supervisory Position	Budgeted FTE	Current Staffing	Proposed Staffing	Additional FTE
Foster Coordinator	.5	.5	2	1.5
Rescue Coordinator	.5	.5	2	1.5
Adoption Coordinator	0	0	2	2
Return-to-Field Coordinator	1	1	2	1
Volunteer Coordinator	1	1	2	1
Outreach Coordinator	1	1	2	1
Pet Supermarket Coordinator	1	1	0	-1
Intake Supervisor	1	1	2	1
Customer Service Supervisor	1	1	2	1
Field Service Supervisor	1	1	2	1
Kennel Supervisor	1	1	2.5	1.5
Vet Tech Supervisor	2	2	2	0
Enrichment Coordinator	1	1	2.5	1.5
Information Technology	1	1	2	1
Totals:	13	13	27	14

During our analysis we noted the following:

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

- F. Management uses five full-time temporary workers and one dedicated part-time employee (PT-19) to process license tag sales information in addition to oversight and support provided by the Business Manager, Purchasing Agent, and Information Technology Specialist. Due to the ineffectiveness of this program as noted in Opportunity for Improvement No. 13, we are recommending that this program be outsourced, and the associated staff removed or repurposed.

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

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

Recommendation 1

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

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

Recommendation 2

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

2. ACAD has not Established the Shelter's Maximum Capacity for Care.

ACAD has not established the shelter's capacity for care. According to ASV Guidelines, the number of animals that ACAD can adequately care for is determined by the number of appropriate housing units; staffing for programs or services; staff training; average length of stay; and the total number of reclaims, adoptions, transfers, release, or other outcomes.

Establishing the shelter's capacity for care is therefore significant in determining policies and strategies for operating within the Shelter's capacity while working to achieve the County's no

kill goal. Upon inquiry, the Interim Director stated that a former Director was working on determining the shelter's maximum housing capacity, but the effort stalled after he resigned. In addition, Best Friends Shelter conducted a shelter assessment of ACAD in November 2018 which found that the shelter was operating above its capacity for care. ACAD promised to remedy the problem by increasing adoptions and fosters, as well as adjusting staffing levels to ensure that the animals are provided humane care.

Every sheltering organization has a maximum capacity for care, and the population in their care must not exceed that level. According to Best Practices for Humane Care, it is typical that during summer months, organizations in Florida are pushed far beyond their limits in terms of the number of animals that can be properly cared for. For this reason, FACA and FAAWO believe that organizations should determine which programs may help them operate within their capacity for care.

Failure to establish capacity for care results in unwanted outcomes including:

- ❖ Delays or failure to provide necessary care;
- ❖ Substandard housing due to overcrowding;
- ❖ Increased ratio of animals to staff leading to increased staff and animal stress;
- ❖ Haphazard mixing of animals;
- ❖ Increased risk of infectious disease exposure; and
- ❖ Increased negative interactions between animals.

According to ASV Guidelines these outcomes prolong average lengths of stay for animals, leading to increased daily population, which further taxes the organization's capacity for care, worsens conditions, and threatens animal well-being.

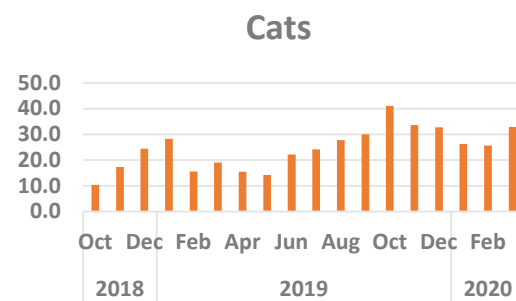
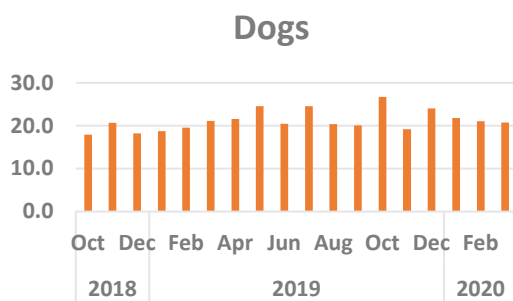
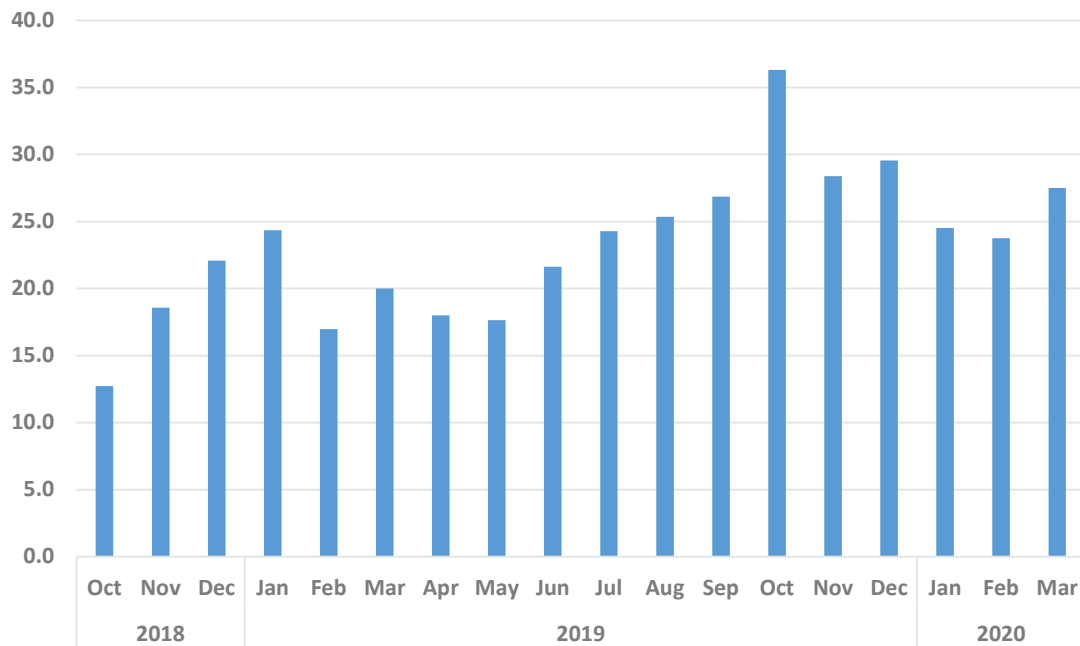
Recommendation 3

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

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

The average length of stay for animals within the shelter has increased throughout the period October 2018 to March 2020 as shown in Figure 3.

Figure 3: Average Length of Stay for Animals Entering the Shelter from October 2018 to March 2020 (in Days).



Compiled by County Auditor based on data extracts from Chameleon

According to the Association of Shelter Veterinarians Guidelines (ASV Guidelines), length of stay is a risk factor for animal illness in shelters and has a dramatic effect on the experience and needs of animals in shelter care. Length of stay measures the time that an animal stays at a shelter. It

is an important measurement because it directly impacts the number of animals sheltered at any given time. As the length of stay increases beyond 1 to 2 weeks, shelters should provide additional space that is both mentally and physically stimulating as well as alternatives to traditional housing, increasing cost.

According to Best Practices for Humane Care, organizations should in general, work with a “quick-in, quick-out” philosophy. ACAD is not currently equipped to provide additional space or alternatives to traditional housing because the facility was designed for short-term handling of animals as noted in Opportunity for Improvement No. 4. As average length of stay increases, there is an increased likelihood that the shelter will exceed its capacity for care.

Recommendation 4

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

Recommendation 5

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

4. Animal Shelter has Design Flaws that Require Remediation and was not Designed to Support the County’s Goal of “No Kill”.

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

- A. The Heating, Ventilation and Air Conditioning (HVAC) system is not adequately designed to support animal shelter operations. The current system does not adequately separate air between animal housing areas and administrative areas used by staff and members of the public. In addition, the air exhaust taking air out of the system is too close to the air intake resulting in the recirculation of bad air. Both these issues affect air quality within the building and contribute to unpleasant odors.

In August 2019, Mechanical Air Concepts conducted an evaluation of the HVAC system, and in November 2019, Delta G Consulting Engineers, working with Saltz Michelson Architects, prepared an assessment for the County which identified deficiencies with the HVAC system within the Shelter. The recommendations included the following:

- i. Provide a 100% outside air unit for the lobby and all corridors in the administration area and in the kennels. (Separate the animal occupancies from the human occupancies.)
- ii. Increase the air exchange rate to minimum 10 air exchanges per hour.
- iii. Provide dedicated exhaust fans for all animal occupancies.
- iv. Add filtration to the exhaust grilles in the kennels, if practical, or provide consistent maintenance of the grilles.
- v. Extend the outside air intakes on the roof away from the air exhaust locations.
- vi. Modify the existing Aeon unit controllers with Siemens control as required to allow the remote changing of unit parameters.

As of July 31, 2020, the implementation of these recommendations was still in process. The HVAC system should be appropriately designed to maintain adequate temperature and humidity, as well as maintain appropriate air quality level to maintain the health and well-being of animals, volunteers, employees, and members of the public.

- B. The Animal Shelter was not designed with the County's "No Kill" goal as a requirement. We noted that the design of the facility does not appear to adequately address the County's following objectives to support "No Kill".
- i. The shelter is not designed to provide alternate housing based on length of stay, which has been identified as a risk factor for animal physical and psychological well-being. As the length of stay increases, it becomes progressively more important to provide space that is both mentally and physically stimulating. According to the Association of Shelter Veterinarians' guidelines, for animals housed long term the physical environment must include opportunities for:
 - a. Hiding, playing, resting, feeding, and eliminating.
 - b. Protected indoor-outdoor access. Outdoor spaces must be suitable enclosed to protect from adverse weather, vandalism, and prevent escape or predation.
 - c. Group housing and participation in supervised playgroups for exercise and social enrichment.

Resolution No. 2012-271 by the Broward County Board of County Commissioners pertaining to the establishment of a program for Broward County with the goal of

becoming a no kill community was approved on April 3, 2012. By this time, the shelter's predesign phase was complete, and the schematic design phase was in process. See construction project timeline in Table L.

Table L
Animal Shelter Construction Project Timeline

DESCRIPTION	START DATE	END DATE
Predesign kickoff of applicable or NTP for Predesign/ Programming	7/24/2006	2/12/2010
NTP for Schematic Design	2/12/2010	
No Kill Policy Approved	April 3, 2012	
NTP for Schematic Design (Continued)		9/10/2012
NTP for Design Development	9/10/2012	1/17/2014
NTP for Construction Documents	1/17/2014	9/29/2014
Permit submittal	9/29/2014	3/1/2016

During inquiries with the Construction Management Division's staff, they indicated there was no record or knowledge of a request to modify the construction program or adjust the design to suit the policy. Enhancements to the shelter may be possible to more adequately support the County's "No Kill" goal.

Recommendation 6

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

Recommendation 7

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

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

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

- A. The area at the rear of the shelter used for animal enrichment was not designed for that purpose and is inadequate to maintain the health and well-being of animals. During our review, we noted the following concerns:

- i. The area is a mixture of grass and sand, as shown in Figure 4, which cannot be sanitized. The area is intended for use by individual and groups of animals and management should consider using a synthetic turf which can be sanitized to prevent the spread of disease.



- ii. While there are canopies installed in outdoor areas that provide some shade to reduce direct sunlight to employees, volunteers and animals on sunny days, these areas are not equally protected from inclement weather to facilitate their use for enrichment activities on rainy days. As noted in B (*below*), these areas have poor drainage. In addition, due to a lack of covering, these areas cannot be used during and after any rainfall. Volunteers commented that the area gets muddy after rain.

In addition, as shown in Figure 5, a play area exists in the southwest corner of the building. This area has three sails that provide some shade on sunny days. The area is made of concrete and has a small area of Astroturf. The area has been

reported to get very hot during summer months making it uncomfortable for employees, volunteers, and members of the public.



Figure 5 - Play area attached to the southwest corner of the building.

- iii. As shown in Figure 6, the grassy area between the building and the two fenced play areas is steeply sloped, slippery, and presents a fall hazard to volunteers and employees taking dogs out for walks or enrichment. Several volunteers commented that they have slipped or have observed others slip due to the sudden slope. This is further exacerbated when walking strong dogs.



Figure 6 - Steeply Sloped Land Between Shelter Building and Fenced Play Areas

During conversations with the Construction Management Division, they commented that the area where the two fenced/shaded structures are installed, was not originally designed to house the units. The area needs to be redesigned and evaluated to accommodate the current units/structures.

- B. Most of the area in the rear of the shelter building floods after heavy rainfall and may remain under water for extended periods affecting shelter operations.

Example 1: On December 23, 2019 after approximately 10



Figure 7 - Fenced and shaded area used for animal enrichment under water December 23, 2019

inches of rainfall over several days, almost the entire rear of the shelter remained under water as shown in Figure 7, including areas where County vehicles are parked as a result of the lack of paved parking spaces noted in Opportunity for Improvement No. 18 as shown in Figure 8.

Example 2: On January 24, 2020, after overnight rain, we observed pooling water in areas used for walking dogs. The pools of water remained for at least one day as shown in Figure 9.

Example 3: Some areas have permanently ponding water that has been consistently present throughout the course of our audit as shown in Figure 10.



Figure 9 - Ponding in Rear of the Facility on January 24, 2020



Figure 10 - Permanently ponding water in grassy area on February 19, 2020

ASV Guidelines indicate that *"Standing water should not be allowed to accumulate in areas around the shelter because many pathogens thrive, and mosquitoes breed readily in these moist environments."*

Drainage of exterior areas should be sufficient to ensure the area is useable to support critical operational activity such as enrichment to maintain the health and well-being of animals.

- C. Areas designed to temporarily hold standing water are not proactively treated to prevent the spawning of mosquitos. Failure to adequately control the mosquitos around the shelter spread the heartworm disease among the dog population and may potentially affect the health of employees and volunteers. During focus group meetings, volunteers commented that the area becomes infested with mosquitos during the summer months when there is frequent rainfall. See an example water retention area in Figure 11.

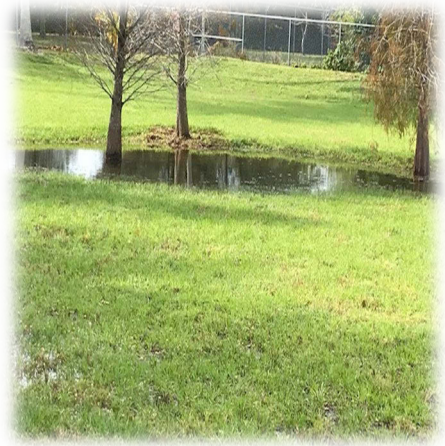


Figure 11- One of two water retention ponds in the rear of the building.

Upon inquiry, management indicated that the water retention ponds are required by Broward County's code to accommodate runoff from the parking lot and the roof, and when customer complaints are received, the Mosquito Control Division is contacted to spray the area.

As a result of the potential health impact to animals, volunteers, and employees, management should proactively and periodically have water retention ponds treated for mosquitos with increasing frequency during the summer months.

Recommendation 8

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

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

Recommendation 9

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

Recommendation 10

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

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

Animals at the facility located in the interior kennel areas are without light daily between 14 to 18 hours. On Tuesdays through Sundays, lighting is turned off between 6 p.m. and 10 a.m. the following day. During the six-day period, animals in interior kennel areas are in darkness for approximately 16 hours. On Mondays and holidays the facility is closed to the public and kennel staff work from 8 a.m. to 4:30 p.m. As a result, lighting is turned off between 4 p.m. and 4:30 p.m. until 10 a.m. On these days, animals in interior kennel areas are in darkness from 17.5 to 18 hours. Table M and Table N show the results of our review of security cameras for two kennel areas over two seven-day periods in February 2020.

Table M
Lighting Observations for Kennel Area 1 From February 17 – 23, 2020

Day/Date	Lights on	Lights off	Estimated Hours of Darkness
Monday / February 17, 2020	8:09 a.m.	6:21 p.m.	13.5 hours
Tuesday / February 18, 2020	10:01 a.m.	6:00 p.m.	16 Hours
Wednesday / February 19, 2020	9:36 a.m.	5:58 p.m.	15.5 Hours
Thursday / February 20, 2020	8:15 a.m.	6:02 p.m.	14.5 Hours
Friday / February 21, 2020	10:03 a.m.	6:00 p.m.	16 Hours
Saturday / February 22, 2020	10:02 a.m.	6:36 p.m.	15.5 Hours
Sunday / February 23, 2020	10:04 a.m.	6:07 p.m.	16 Hours

Table N
Lighting Observations for Kennel Area 2 From February 24 – March 1, 2020

Day/Date	Lights on	Lights off	Estimated Hours of Darkness
Monday / February 24, 2020	8:08 a.m.	3:57 p.m.	16 Hours
Tuesday / February 25, 2020	9:20 a.m.	6:43 p.m.	14.5 Hours
Wednesday / February 26, 2020	9:22 a.m.	6:01 p.m.	15.5 Hours
Thursday / February 27, 2020	10:00 a.m.	6:06 p.m.	16 Hours
Friday / February 28, 2020	9:41 a.m.	6:02 p.m.	16 Hours
Saturday / February 29, 2020	10:00 a.m.	6:00 p.m.	16 Hours
Sunday / March 1, 2020	9:14 a.m.	6:08 p.m.	15 Hours

Lighting to kennel areas is turned off at the end of each shift. Based on guidelines established by the Association of Shelter Veterinarians, “Facilities should be designed to offer as much natural light as possible. When artificial light is used, it should closely approximate natural light in both duration and intensity. Adequate amounts of darkness are as important as light. Light and darkness should be provided so that they support the natural (circadian) rhythms of wakefulness and sleep.” While there are some kennels in the shelter exposed to natural light, the majority are not, resulting in 16 to 18 hours of darkness for most animals in the shelter. Leaving animals in darkness for an excessive amount of time may impact animal medical and behavioral health.

Recommendation 11

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

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

During our review of kennel operations, we noted the following:

- A. Kennel staff work 8-hour shifts, 10 a.m. to 6:30 p.m. on Tuesdays through Sundays and work 8 a.m. to 4:30 p.m. on Mondays and holidays when the facility is closed to the public. As a result:

- i. Animals are left unattended for 16 to 18 hours without interaction with either other animals or humans. Leaving animals unattended for an excessive amount of time may impact animal medical and behavioral health.
- ii. Cleaning begins within one hour of opening to the public at 11 a.m., which is insufficient time to address the quantity of animal waste that builds up within the kennel contributing to offensive odors within the kennels upon opening to the public. When combined with inadequate ventilation noted in Opportunity for Improvement No. 4, it creates an unpleasant experience.
- iii. Cleaning is still in process upon opening, resulting in hoses within walkways and wet floors, which increase the risk of injury to volunteers and members of the public, as shown in Figure 12.



Figure 12: Images taken on February 28, 2020 at 2:56 p.m.

- iv. Animals are fed shortly before opening hours increasing the likelihood that animals will produce waste during the hours the shelter is open to the public.

Other work schedules should be utilized to reduce the number of hours animals are currently left unattended and in darkness. For example, Table O shows work shifts in Miami-Dade and Palm Beach Counties compared to Broward County.

Table O
Work Shifts at Miami-Dade, Palm Beach, Broward Counties' Shelters

Shelter	Work Shifts	No. of Days Open to the Public	Hours Open to the Public
Broward County Animal Care & Adoption Division	Monday (8 a.m. to 4:30 p.m.) Tuesday – Sunday (10 a.m. to 6 p.m.)	6 days per week	Monday (Closed) Tuesday – Sunday (11 a.m. to 6 p.m.)
Miami-Dade Animal Services Pet Adoption & Protection Center	Monday – Sunday (5:30 a.m. to 7 p.m.)	7 days per week	Monday – Friday (10 a.m. to 6:30 p.m.) Saturday – Sunday (10 a.m. to 4 p.m.)
Palm Beach County Animal Care and Control	Monday – Sunday (7 a.m. to 7 p.m.) Holidays (7 a.m. to 1 p.m.)	7 days per week	Monday – Friday (11 a.m. to 6 p.m.) Saturday (10 a.m. to 5 p.m.) Sunday (11 a.m. to 4 p.m.)

Adjusting work hours and shifts more in alignment with other County shelters would reduce the number of hours animals are left unattended. Failure to attend to animals timely may affect their health and well-being.

- B. ACAD is not open to the public 7 days a week in alignment with other County shelter operations. As shown in Table O, ACAD is open 6 days per week and is the only County shelter in the tri-county area that is not open to the public 7 days per week. Providing services 7 days per week, ensures the same level of animal care each day and facilitates more opportunities for adoptions, foster, and rescue.

Recommendation 12

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

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

Recommendation 13

We recommend management implement a 10-hour workday, 4 days a week for kennel operations staff to accomplish the workday recommendation in Recommendation 12 above.

Recommendation 14

We recommend management open the shelter to the public 7 days a week in alignment with Miami-Dade and Palm Beach Shelters.

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

During our review of kennel operations, we noted the following:

- A. Kennels and cages at the shelter are not secured during the hours the shelter is open. Anyone within the shelter, including volunteers, and members of the public can open kennels and cages and remove animals without employee supervision. Uncontrolled access to kennels and cages increases risks to animals, volunteers, the public, and employees, who may have to deal with incidents that occur. For example, on February 11, 2020, we observed an unaccompanied minor (less than 12 years old) open a cat enclosure and retrieve a cat. When questioned, the minor



indicated that his family was going to adopt the cat. Figure 13 shows an image of a kennel latch.

- B. Dogs shaking the kennel door are at times able to open kennel doors increasing the risk of injury to the animal, public, volunteers and employees. For example, on January 22, 2020, while the facility was open to the public, we observed that a dog was able to free himself from Kennel 177B-189. A volunteer, who happened to be present was able to retrieve and return the dog to the kennel without incident. Upon further inquiry, both volunteers and employees have acknowledged that dogs are able to get loose from time to time.
- C. Kennel areas are not adequately monitored by employees during hours the shelter is open to the public to ensure the safety of members of the public, volunteers, and animals, and reduce legal liability.
 - a. We have observed kennel operations staff, cleaning, and walking dogs throughout the day while volunteers and shelter visitors are generally unsupervised in Kennel areas. Volunteers have indicated during focus groups that it is difficult to find shelter staff when assistance is required.
 - b. We have observed hazards to employees, volunteers, and the public, such as spills from water bowls and the occasional urine in the walkway while volunteers and members of the public are present.
 - c. During interviews with volunteers, we noted that volunteers have been bitten while attempting to handle a suddenly aggressive animal without employees being present in Kennel areas to assist.



Animals should be adequately secured while the shelter is open to the public, and employees should be actively monitoring kennel areas to ensure the safety of members of the public, volunteers, and animals.

Recommendation 15

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

Recommendation 16

We recommend management assign staff to each kennel area to:

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

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

Recommendation 17

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

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

During our review of the sanitation procedures, we noted the following concerns that require immediate attention:

- A. The built-in Spray Master Technology (SMT) system, a pressure cleaning system used in the shelter to clean and sanitize animal enclosures while conserving water is not working as designed and requires immediate attention. The system has never had enough pressure to service multiple areas within the building at once. As a result, employees use spray bottles to deliver sanitizing agents and hoses for rinsing, which is not as efficient a method as a working SMT system.
- B. Procedures to prevent contamination and the spread of disease (Fomite control) within kennel operations need to be enhanced and immediately implemented to reduce contamination with pathogens that contribute to transmission of disease. A fomite is an

object that may be contaminated. Examples include cleaning instruments, the human body, and clothing; therefore, any complete sanitation protocol must address proper hygiene for shelter staff, volunteers, and visitors. The ASV Guidelines indicate that:

“All equipment that comes in contact with animals (e.g., muzzles, medical and anesthetic equipment, humane traps, gloves, toys, carriers, litterboxes, food bowls, bedding) including cleaning supplies should be either readily disinfected or discarded after use with a single animal.”

“Protective garments (e.g., gowns, gloves, and boots or shoe covers) should be worn during cleaning or other intensive animal-handling activities such as treatment of sick animals or euthanasia and changed before going on with other activities of the day.”

Procedures are not adequate to require:

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

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

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

Adequate disease transmission control procedures in line with industry guidelines should be implemented to reduce the likelihood that contaminants and disease are spread throughout the facility.

Recommendation 18

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

Recommendation 19

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

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

10. Behavioral Health Practices and Protocols are not Appropriate to Maintain Animal Health and Well-being.

- A. Standard Operating Procedures (SOP) regarding behavioral health do not align with national standards. Current SOPs do not include appropriate procedures for enrichment activities, documentation and tracking of enrichment, and monitoring of animal behaviors. We noted behavioral health procedures do not include the following elements recommended by ASV Guidelines and the ASPCA "Position Statement on Shelter Dog Behavior Assessments":

Behavioral

- ❖ Ongoing assessment of each animal's behavior throughout the animal's stay in the shelter.
- ❖ Staff and volunteer training on identifying and recording/reporting behaviors.
- ❖ Guidance for daily monitoring to detect trends or changes in well-being and response to behavioral needs.
- ❖ Standardized behavior examination forms.
- ❖ Assessment of the appropriateness of housing that meets the behavioral needs of the animals to minimize stress.
- ❖ Training programs for dogs and cats to teach basic obedience commands as an important source of stimulation and social contact.

- ❖ “Alternatives to traditional cage housing (e.g., large, enriched cages, home or office foster care, room housing) for any animal staying in a shelter long term.”
- ❖ Which national standards are followed by ACAD regarding assessment of animal behavior?

Current policies and procedures are limited and insufficient to ensure staff and volunteers are following appropriate national standards and protocols when assessing animals' behaviors. Without clear protocols an animal's behavior may be misdiagnosed causing potential risk to staff, volunteers, and members of the public who are interacting with animals.

- B. Dogs do not consistently receive behavior evaluations either during the intake process or periodically throughout shelter stays. We selected a sample of 50 dogs that entered the shelter during the audit period and noted the following:
- i. Eleven of 50 (22%) dogs did not receive a behavior evaluation within seven days of intake as required by the shelter's intake policies.
 - ii. Six of 50 (34%) dogs in the shelter between 8-30 days did not receive a behavior evaluation.
 - iii. Three of 9 dogs (33%) in the shelter over 30 days did not receive a periodic evaluation.
- C. Behavior Dots which represent animal behavior classifications are not adequately recorded within the Chameleon system or consistently supported by behavior notes. For example, dogs with a red dot are difficult to remove from the kennel, fearful, and display offensive or defensive aggression, while dogs with a purple dot show concerning behaviors around other dogs. During our review of dogs with a red or purple classification, we noted the following:
- i. For 9 of 9 dogs (100%) reviewed, the behavior classification was not recorded in the behavior field within the Chameleon record.
 - ii. For 5 of 9 (56%) dogs reviewed, the behavior classification was not recorded within the animal record in the Chameleon system.
 - iii. For 1 of 9 (11%) dogs reviewed, the behavior classification was not adequately supported by behavior notes within the animal record.

Staff is not consistently entering behavior notes and behavior classifications within Chameleon. In addition, we noted that behavior notes are typically entered into the

overall memo field rather than behavior field restricting management's ability to prepare reports of animals with behavioral issues from Chameleon. Lack of appropriate supporting documentation for behavior classifications and inadequate recording of behavior classifications within Chameleon may increase risk of injury to the animal, employees, volunteers and members of the public and may not allow an adequate historical record to justify euthanasia based on animal behavior.

- D. Known behavior concerns are not consistently disclosed to potential adoption and foster families. We noted one of 19 (5%) animals returned where known behavior concerns were not disclosed prior to adoption or foster. Behavioral and medical concerns are required to be updated and disclosed to the potential adopter or foster parent prior to release. This reduces the return rate and ensures full disclosure between the shelter and the public. Failure to disclose behavioral and medical concerns to the public may result in animals being returned to the shelter and increased legal risk to the County.

According to industry guidelines, assessment of an animal's behavior must begin at the time of intake. Just as care is taken to note any physical problems that may require attention, behavioral problems (stress, fear, anxiety, aggression) that require intervention or affect how that animal can be safely handled should also be noted at the time of intake and entered into an animal's record. Actions should be taken to respond promptly to behavioral needs. In addition, ongoing assessment of each animal's behavior should continue throughout the animal's stay in the shelter. As noted in Opportunity for Improvement No. 1, adding a behaviorist will enable ACAD to improve the timeliness and accuracy of behavioral assessments.

Failure to perform behavior assessments timely may hamper management's ability to identify behavioral issues that require remediation to facilitate positive outcomes. Failure to perform periodic assessments for animals in the shelter may hamper management's ability to proactively identify changes to animal behavior that require intervention.

Recommendation 20

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

Recommendation 21

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

Recommendation 22

We recommend management ensure behavior classification for animals are:

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

Recommendation 23

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

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

Enrichment activities at the shelter are inadequate to maintain the health and well-being of animals. “Enrichment refers to a process for improving the environment and behavioral care of confined animals within the context of their behavioral needs. The purpose of enrichment is to reduce stress and improve well-being by providing physical and mental stimulation, encouraging species-typical behaviors (e.g., chewing for dogs, scratching for cats), and allowing animals more control over their environment. During our review, we noted:

- A. There is no formal schedule, criteria, and documentation of enrichment activities for animals within the shelter. A formal enrichment program should be established that defines which activities are performed, how often, and which animals are eligible to participate. In addition, while enrichment experiences are provided, such as walks and playtime, management is unable to demonstrate if all animals participate in these experiences or the frequency of participation, because the experiences are not scheduled or documented. For example, management uses a whiteboard to document daily walks;

however, the whiteboard is managed by volunteers and inconsistently updated by staff. The whiteboard is erased each day and no permanent record is retained. An enrichment program should include:

- i. Provision of positive experiences in daily routines.
- ii. Guidance giving enrichment the same significance as other components of animal care, such as nutrition and veterinary care.
- iii. Regular positive daily social interactions with humans.
- iv. Regular social contact, mental stimulation, and physical activity.

B. Kennel operations staffing is inadequate to provide enrichment to sheltered animals. There is one Enrichment Coordinator position which was vacant for approximately three months during the audit period. This position is typically supported by kennel operations personnel to organize and support enrichment activities, including playgroups. However, because of current work schedules and the lack of staffing, both the Enrichment Supervisor and kennel operations staff are primarily involved in sanitation activities throughout the day, with little time left over for enrichment.

Per ASV Guidelines:

“Enrichment should be given the same significance as other components of animal care and should not be considered optional.”

Enrichment programs mitigate the development and expression of abnormal and/or problematic behavior and contribute to the overall well-being of the animals in the shelter environment. The lack of adequate enrichment activities may cause animals to suffer mentally, be stressed, and cause behavior to deteriorate significantly reducing the likelihood of adoption and increasing the risk of euthanasia.

Recommendation 24

We recommend management develop and implement a formal enrichment program to maintain the health and well-being of animals that includes the types of animals eligible to participate, the frequency of the activity and documentation required to track the performance of the activity. Staffing recommendations in Opportunity for Improvement No. 1 contemplate the use of additional kennel operations staff for enrichment.

12. Administration of the Volunteer Program Requires Enhancement.

During our review of the administration of the Volunteer Program, we noted the following concerns:

- A. There is an inadequate number of volunteers daily to meet the needs of the shelter and make up for the lack of shelter staffing noted in Opportunity for Improvement No. 1. Volunteers are used to augment shelter staffing and enrich the lives of animals; however, due to the lack of staffing, there is an over reliance on volunteers to meet minimum standards of care. This is especially noted on days that the shelter is closed to the public where fewer dogs are likely to receive walks.

According to management, with current staffing levels the shelter needs 25 volunteers per day for all eligible tasks. We reviewed volunteer data for 470 days (the audit period) and noted the number of volunteers averaged 17, daily. The shelter had less than 25 volunteers 363 days or 77% of the days reviewed as shown in Table P.

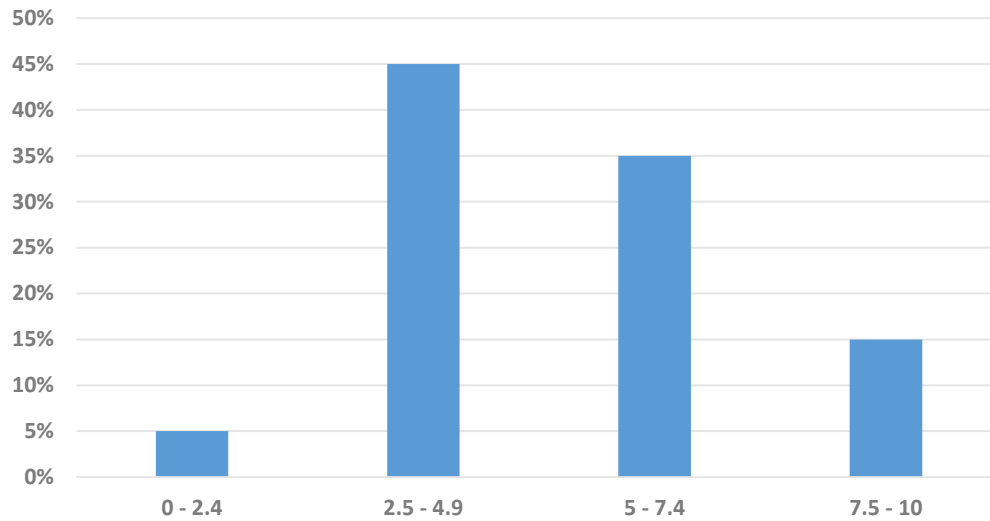
Table P
Daily Volunteer Counts During the Audit Period

Number of Days	Daily Volunteer Count During the Audit Period
363 (77%)	24 or Less
61 (13%)	25 to 30
46 (10%)	31 to 60

Management has limited influence over the number of volunteers that show up at the shelter daily and should be able to meet the minimum standards of care for each animal using only staff to maintain animal health and well-being. Management should ensure that the Volunteer Program provides enough volunteers to meet the shelter's needs. Should management implement staffing recommendations in Opportunity for Improvement No. 1, fewer volunteers should be required daily.

- B. Volunteers we interviewed gave the shelter an average rating of "adequate". During our fieldwork procedures, we interviewed a total of twenty volunteers during five focus groups. Each focus group was asked questions about the shelter, the Volunteer Program, and how they would rate the shelter on a scale of 1 to 10, with 10 being "the best" and 5 being "adequate". Figure 15 shows the Percentage of Volunteer Responses in each score range.

Figure 15 - Percentage of Volunteer Scores Per Range



During discussions with volunteers the following concerns were highlighted:

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

According to Best Practices for Humane Care, having an active volunteer workforce is also instrumental in the life-saving effort, as volunteers can help fill gaps in care provided to the animals, assist with adoption events, provide enrichment and training to sheltered pets, and much more. A robust Volunteer Program can help save many lives.

Management should ensure that volunteer concerns are addressed timely. Failure to address volunteer concerns reduces the effectiveness of the program, volunteer relations, volunteer recruitment, and volunteer retention.

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

“Volunteers should be surveyed at various stages of their service:

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

Volunteer surveys should be performed periodically to identify areas where the program may require improvement. Without performing periodic surveys, management may not be able to identify and address potential issues timely.

Recommendation 25

We recommend management ensure the Volunteer Program provides enough volunteers to meet the shelter’s needs.

Recommendation 26

We recommend management evaluate and implement improvements to the Volunteer Program by addressing the concerns noted by volunteers.

Recommendation 27

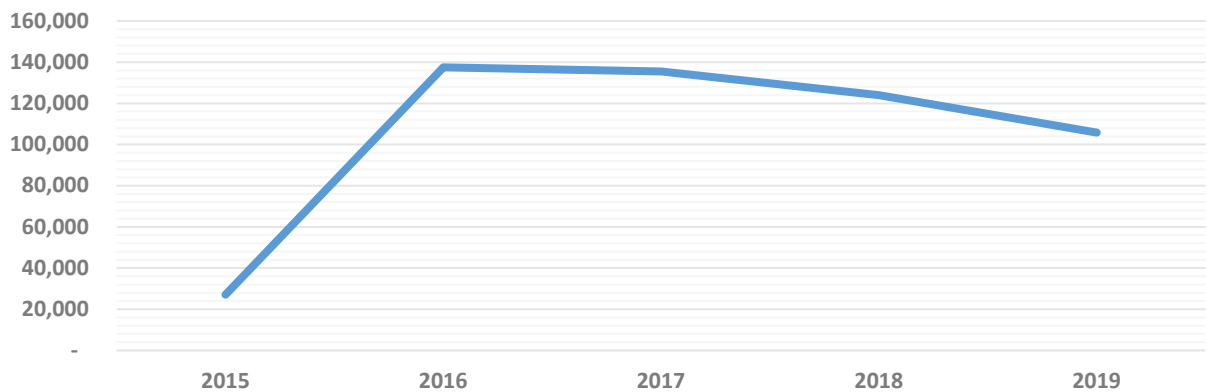
We recommend management perform volunteer surveys at various stages of the program as required by the approved Volunteer Standard Operating Procedure.

13. Pet Licensing Program is Ineffective and Results in Approximately \$13 Million in Lost Revenue.

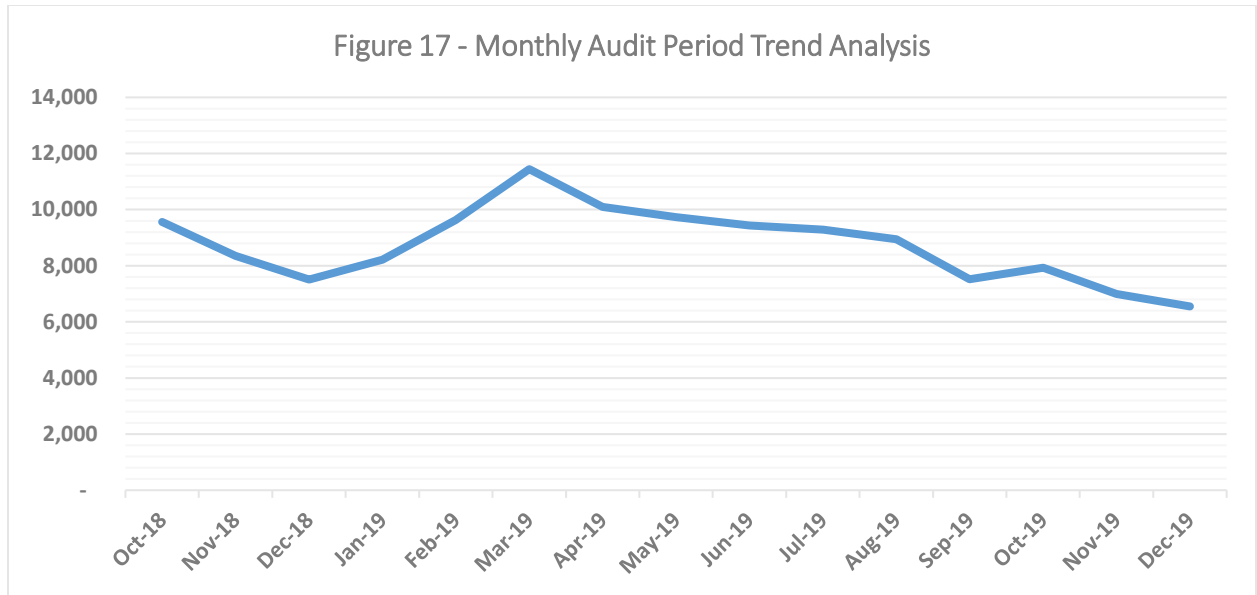
During our review of the pet licensing program, we noted the following:

- A. Based on pet ownership statistics and the number of households in Broward County, the County issues licenses for only 17% of all pets in the County resulting in approximately \$13 million dollars in lost revenue.
- B. Pet Licensing sales have decreased annually over the last four years. From 2016 to 2019, sales have decreased by approximately 23% as shown in Figure 16.

Figure 16 - Annual 5 year Trend Analysis



- C. The number of licenses issued monthly appears to be decreasing year over year. For example, the number of licenses issued in December 2019 was approximately 13% lower than in December of the previous year as shown in Figure 17.



- D. Pet registration renewal averaged 51.4% during the five-year period reviewed. Pet registration tags are required to be issued/renewed annually, with few exceptions such as deceased animals, duplicate and temporary licenses, and surrendered animals. Table Q shows license renewal percentages for the last five fiscal years.

Table Q
License Renewal Percentages for Fiscal Years 2015 - 2019

Fiscal Year	Renewal %
2014 - 2015	42.3%
2015 – 2016	56.5%
2016 – 2017	53.4%
2017 – 2018	49.4%
2018 – 2019	52.4%

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

“(a) Any owner who owns or keeps, in Broward County, a dog or cat four (4) months of age or older shall have such dog or cat registered by and in

Broward County and shall obtain and keep a current rabies registration tag."

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

- E. Pet registration license renewal notices were not sent during the period May through October 2019 which may have caused renewals to decrease.
- F. We estimate cost savings of approximately \$1.1 million over a three-year period when outsourcing is combined with the change to "Forever Tags". Table R shows a cost analysis for keeping pet licensing functions inhouse or outsourcing it.

Table R
Inhouse Versus Outsource Cost Analysis for Pet Licensing

	Year 1		Year 2		Year 3	
	Inhouse	Outsource	Inhouse	Outsource	Inhouse	Outsource
Estimated Tags Sold/Renewed	115,000		126,500		139,150	
Total Estimated Expenses	\$966,746	\$566,928	\$947,504	612,563	\$1,038,006	663,571
Outsourced Savings	\$399,818		\$334,942		\$374,435	
Total Savings	\$1,109,195					

We reviewed General Fund expenditures relevant to the tag process for FY 2019 and performed an analysis of managing pet licenses in house versus outsourcing it to a third party using "Forever Tags" which are tags that are not required to be changed annually. Our analysis included the following:

- A. Salaries Expenses, including overtime for staff involved in the tag process, payroll overhead burden expenses and calculated the burden as a percentage of payroll costs.
- B. Other overhead cost such as:

- i. Temporary labor costs (temps performing data entry and specifically assigned to the tag function)
- ii. Overtime (overtime paid to ACAD staff when assisting in data entry for the tag function)
- iii. Purchase of Pet Registration Tags
- iv. Office Supplies
- v. Advertising
- vi. Printing and Reproduction
- vii. Postage
- viii. Variable cost associated with use of Chameleon for Web Licensing
- ix. Vet Partner commission

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

Recommendation 28

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

14. ACAD's Training Standards Require Improvement.

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

- A. Animal handling training is inadequate to ensure the safety of employees and volunteers. (See Opportunity for Improvement No. 20)
- B. Sanitation training provided to volunteers is inadequate and cleaning chemicals are not appropriately labelled. (See Opportunity for Improvement No. 24)
- C. Volunteer Program policies and procedures require enhancement and are not consistently followed. (See Opportunity for Improvement No. 39)

- D. Customer service training is not consistently provided and requires improvement. (See Opportunity for Improvement No. 57)

According to the Florida Animal Control Association & The Florida Association of Animal Welfare Organizations:

“Staff that have direct contact and care responsibilities associated with the animals should have at a minimum, the following training:

- ❖ *Disease recognition;*
- ❖ *Shelter sanitation;*
- ❖ *Animal Behavior;*
- ❖ *Safe and humane animal handling;*
- ❖ *Proper use of equipment;*
- ❖ *Pet first aid; and*
- ❖ *Disaster planning and response.”*

Records should be kept regarding training that staff has received, to include name of staff, class title, date of instruction, instructor, and organization providing the training and continuing education credits received.

Management should have formal training to enforce shelter operational standards for both employees and volunteers that is periodically refreshed. Without formal training, shelter operations standards may be inconsistently applied and there is a lack of accountability by employees and volunteers when standards are not followed.

Recommendation 29

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

- ❖ Disease recognition;
- ❖ Shelter sanitation;
- ❖ Animal behavior;
- ❖ Safe and humane animal handling;
- ❖ Proper use of equipment;
- ❖ Pet first aid; and
- ❖ Disaster planning and response.

15. Recordkeeping Functions Lack Monitoring Controls.

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

- A. Behavioral health practices and protocols are not appropriate to maintain animal health and well-being. (See Opportunity for Improvement No. 10)
- B. Adoption application files are not adequately maintained and do not consistently contain required documentation. (See Opportunity for Improvement No. 30)
- C. Foster application files are not adequately maintained and do not consistently contain required documentation. (See Opportunity for Improvement No. 34)
- D. Rescue application files are not adequately maintained and do not consistently contain required documentation. (See Opportunity for Improvement No. 37)
- E. Volunteer Program policies and procedures require enhancement and are not consistently followed. (See Opportunity for Improvement No. 39)
- F. Monitoring and reconciliation of veterinary partner tag sales are inadequate. (See Opportunity for Improvement No. 41)
- G. Data entry errors within Chameleon inhibit determination of who issued controlled substances. (See Opportunity for Improvement No. 54)
- H. Public records requests are not responded to in a timely manner. (See Opportunity for Improvement No. 56)
- I. Daily deposit verification procedures require enhancement and are not consistently followed. (See Opportunity for Improvement No. 76)
- J. Monitoring of developer/administrator access to the Chameleon production environment requires enhancement. (See Opportunity for Improvement No. 82)

Recordkeeping should be performed consistently, completely, and accurately. Failure to ensure proper recordkeeping results in data inaccuracies and incomplete records which increases operational and legal risks, reduces management's ability to rely on data, and reduces public confidence in the information provided by the agency.

Recommendation 30

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

16. Inventory Controls at the Shelter Require Improvement.

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

- A. The inventory of food supplies is not adequately monitored and controlled. (See Opportunity for Improvement No. 22)
- B. Daily animal inventories are not consistently performed. (See Opportunity for Improvement No. 26)
- C. The inventory of pet tags is not adequately controlled. (See Opportunity for Improvement No. 42)
- D. The inventory of drugs and medical supplies is not adequately controlled. (See Opportunity for Improvement No. 45)

Inventory systems and practices should be implemented to adequately manage the ACAD's resources. The lack of appropriate inventory controls increases costs, reduces management's ability to anticipate procurement needs, decreases operational efficiencies and may allow lost or stolen inventory to remain undetected.

Recommendation 31

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

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

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

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

Only licensed veterinarians are allowed by Florida Statute to administer rabies vaccinations. Directing Veterinary Technicians to issue rabies vaccinations is a violation of State statute.

Recommendation 32

We recommend management:

- A. Reinforce training on State statute requirements restricting the administration of rabies vaccinations to licensed veterinarians.

SECTION II: FACILITY DESIGN & ENVIRONMENT

Background

Facility Design and Environment

Opened in November 2016, Broward County's relatively new 40,000 square foot animal shelter at 2400 SW 42nd Street replaced the old army barracks, which served as the County's animal shelter since 1955.

Big and Medium Dog Enclosures

The shelter has steel cages (kennels) to house medium and large dogs. Each kennel is 48 inches wide by 72 inches long by 78 inches tall.

As shown in Figure 18, kennels are organized back to back, separated by a guillotine door, which permits dogs to be moved to one side, while the other side is cleaned; dogs to be separated during times of limited housing; and dogs to have access to both sides if only one dog is housed in each back to back kennel, or run.

Kennels allow dogs approximately six feet of run space when the guillotine door is closed and approximately twelve feet of run space when assigned to a double kennel (guillotine door is open), and provide adequate space to allow medium and large dogs to make normal postural adjustments (e.g., easily stand, sit, stretch, move their heads without touching the top of the enclosure.)



Figure 19 – Kennel Side and Sloped Floor

As shown in Figure 19, the sides of the kennels are tiled to prevent visual contact with other animals.

All enclosures allow animals to see out while providing at least some opportunity to avoid visual contact with other animals. Kennel doors either face walls or when two sets of kennels are in the same room, they are separated by low divider walls to

prevent visual contact with other animals as shown in Figures 20 and 21.



Figure 20 – Two Rows of Kennels with Divider Wall Figure 21 - Kennels Facing Exterior Wall

Kennel flooring is non-porous and gently sloped to assist in the runoff of water during cleaning. Toward the back of each kennel is a drain into which liquid waste is disposed. Each drain is approximately 36 inches long and is appropriately covered to prevent injury to dogs' toes. As shown in Figure 22.



Figure 22 - Drain and Non-Porous Flooring in Each Kennel

Small Dog and Cat Enclosures

The shelter has small stainless-steel cages to house small dogs and cats. The cages vary in size from 22 inches wide by 30 inches long by 22 inches tall to 34 inches wide by 30 inches long by 22 inches tall as shown in Figure 23.

Cages should allow small dogs and cats adequate space to make normal postural adjustments (e.g., easily stand, sit, stretch, move their heads without touching the top of the enclosure.)



All enclosures have latches to secure the animals.

Lighting

The shelter uses artificial light for the kennel areas, including quarantine and isolation rooms. Lights are positioned so animals are not exposed to excessive amounts of light or darkness during hours when the facility is open. While there are some kennels facing exterior walls with windows, the vast majority do not.

Parking

There are 44 parking spaces available to the public and shelter volunteers in front of the building, and 36 paved parking spaces in addition to grassy areas in the rear of the building used for employee and County-owned vehicles.

Enrichment Areas

In addition to the main outer fenced areas, the rear of the building includes:

- ❖ Two fenced areas with two shaded pavilions spaces to allow animals to roam freely under supervision of attendants (staff or volunteers).
- ❖ A gated and shaded area attached to the southwestern corner of the building and used for free play, walk and exercise.

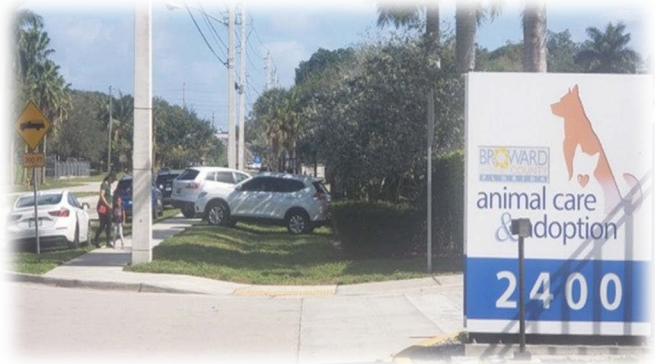
SECTION II: OPPORTUNITIES FOR IMPROVEMENT

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.

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

During our review of parking at ACAD, we noted 52% to 68% of the 44 parking spaces available to the public are utilized by employees and volunteers. As a result, visitors to the shelter often wait for parking spots to become available and occasionally must park along the roadway increasing risk of injury as shown in Figure 24.

In order to make additional spaces for visitors in the front, employees and County vehicles are parked in non-paved grassy areas that were not designed for parking. These areas often hold water for several hours after heavy rain.



ACAD has 36 paved parking spaces at the side and back of the building for employees and 44 parking spaces at the front of the building for use by volunteers and members of the public as shown in Figure 25.

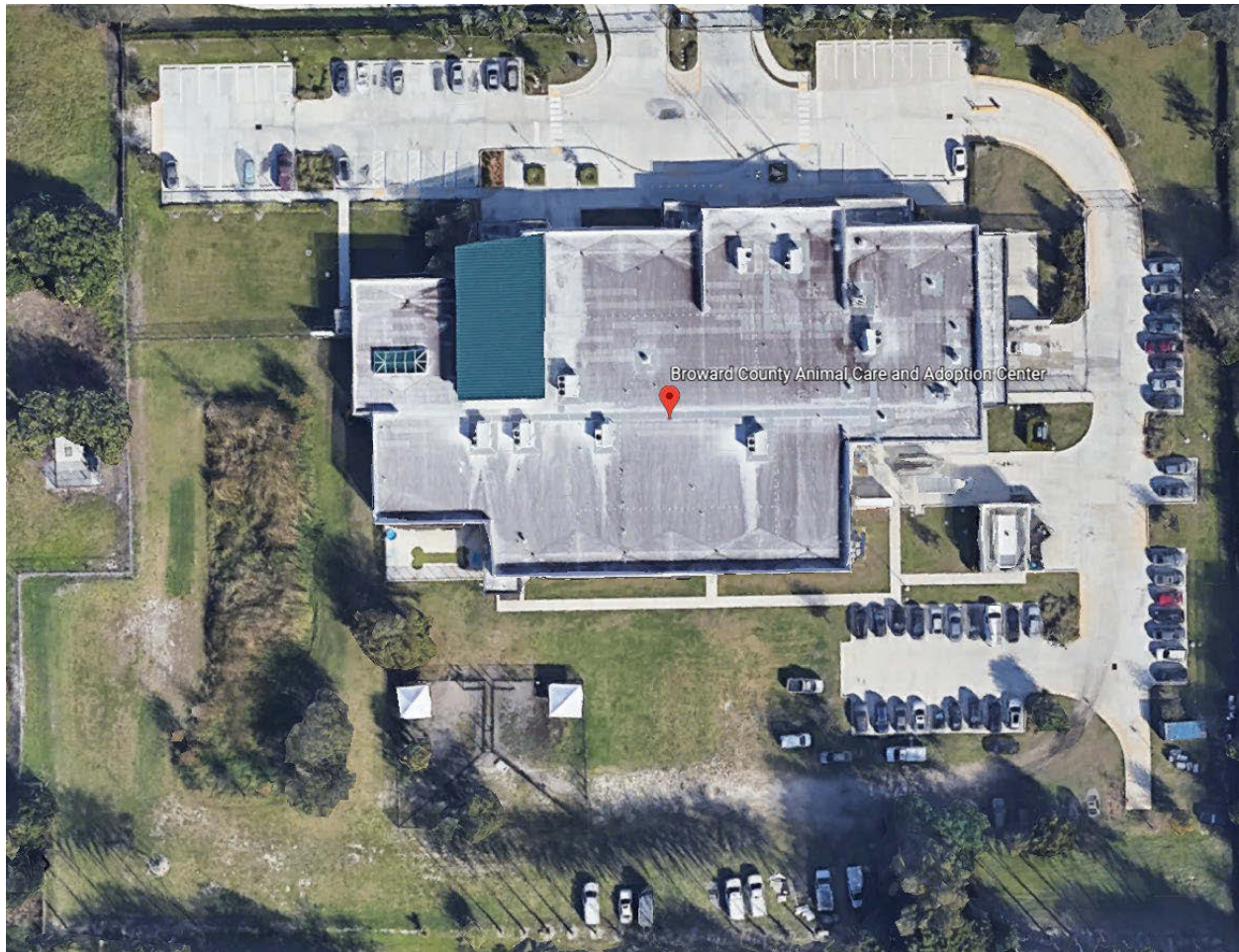


Figure 25 - Aerial View of ACAD Showing Parking from Google Earth

There are 78 current employees but only 36 paved parking spaces available behind the building. In addition, there are 44 parking spaces in front of the building for use by the public, volunteers, and employees who are unable to park in the back. ACAD should have sufficient parking spaces to facilitate operations to fulfill its mission.

The Parks and Recreation Department is in the process of constructing parking for a boat ramp adjacent to the shelter which may be used to handle overflow public parking from the shelter until a permanent solution is identified.

Recommendation 33

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

19. Animal Enclosures do not Consistently Meet Industry Guidelines.

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

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

Table S
Auditor Observations of Animal Bedding from February 24 – 26, 2020

Observation Date	Bed in Kennel?	Animal Number	Kennel Number	Comment
2-24-2020	No	A 2055 491	175-85	No Documentation in Chameleon.

Per management inquiry, dog aggressively protects his bed and at the same time attacks it.

2-24-2020	No	A 2054 837	177B-192	Documentation in Chameleon
2-24-2020	No	A 2030 895	176B-174	No Documentation in Chameleon.

Per management inquiry, dog chews the bed and has destroyed it.

Observation Date	Bed in Kennel?	Animal Number	Kennel Number	Comment
2-25-2020	No	A205 6664	177B-194	No Documentation in Chameleon.

Per management inquiry, dog is displaying anxiety in the cage and jumping about inside his run from side to side. In doing so, sometimes the dog uses the bed as a trampoline or misses the bed and falls. There is potential for injury.

2-26-2020	No	A2049 906	173-108	No Documentation in Chameleon.
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Per management inquiry, dog was recently moved into isolation for biting a volunteer. Normally a dog first going into quarantine for biting someone can be aggressive, so having extra items in their kennel could pose a danger when trying to clean/feed. But now that two days have passed, and she is one of our longer staying dogs and staff is comfortable with her, they will put a bed in her run.

2/26/2020	NO	A2062 523	177A -17	Documentation in Chameleon.
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ASV Guidelines require that animals be provided with a soft resting place. In instances, where this cannot be provided for medical or behavioral reasons, adequate documentation and approval should be documented within the animal record in the Chameleon system and periodically reviewed until the issue is resolved. Failure to provide a soft resting place without appropriate justification may affect animal health and well-being and results in non-compliance with ASV Guidelines.

Recommendation 34

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

Recommendation 35

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

SECTION III: SHELTERING SERVICES

Background

Location and Hours of Operation

Animal Care and Adoption Division (ACAD) is located at 2400 SW 42nd Street, Fort Lauderdale FL 33312. ACAD is currently open six days a week according to service schedule shown in Table T.

Table T
ACAD Hours of Service to the Public

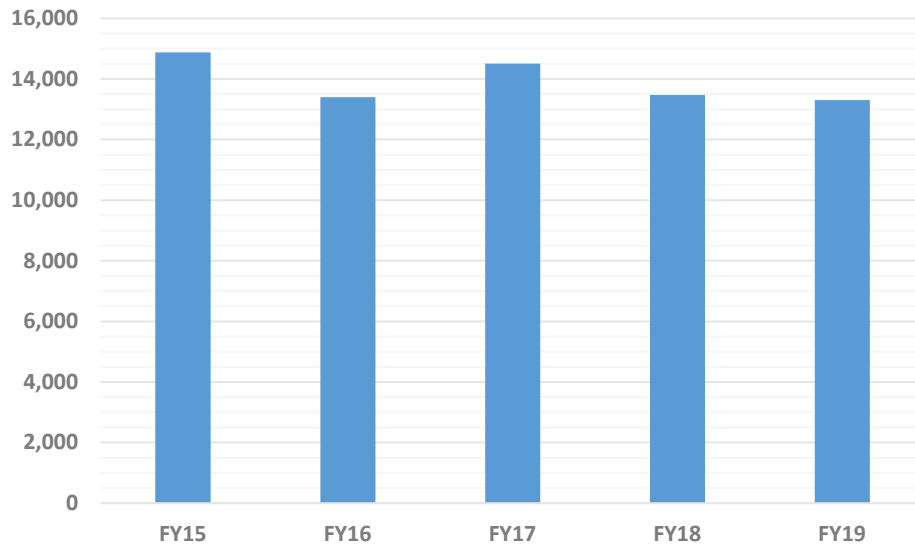
Service	Days	Hours of Operation
Pet Adoptions	Tuesday – Sunday	11 a.m. – 6 p.m.
Admissions and Pet Drop-off	Tuesday – Sunday	11 a.m. – 5 p.m.
Field Services	Monday – Sunday	7 a.m. – 10 p.m.
Clinic Services	Tuesday – Friday	11 a.m. – 6 p.m.
	Saturday – Sunday	11 a.m. – 4 p.m.

Compiled by Office of the County Auditor from ACAD's website and through inquiry with ACAD's employees.

Intake Procedures and Record Keeping

Intake is the point of admittance of animals into the shelter. Animal Care and Adoption Division is an open intake shelter, accepting all animals under its jurisdiction as well as animals outside of its jurisdiction for a fee. The shelter impounds approximately 14,000 live animals each year. Figure 26 shows the number of animals sheltered during fiscal years (FY) 2015 through 2019.

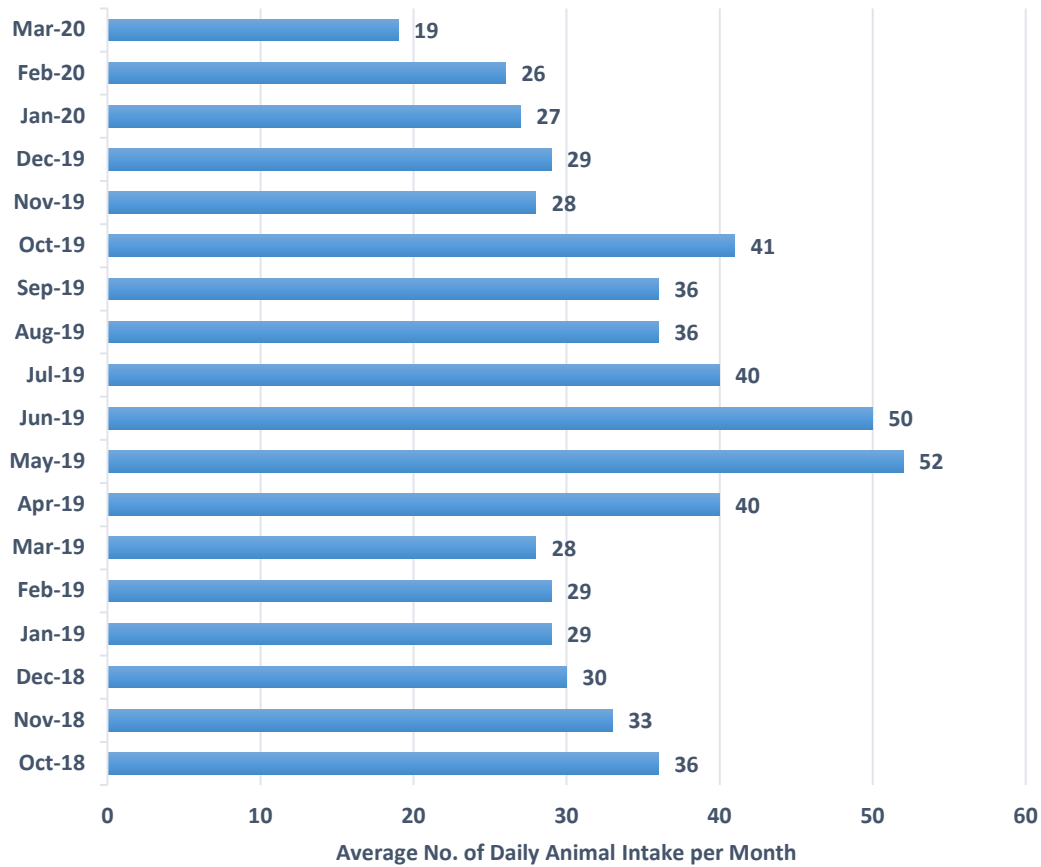
Figure 26: Number of Animals Sheltered FY15 through FY19



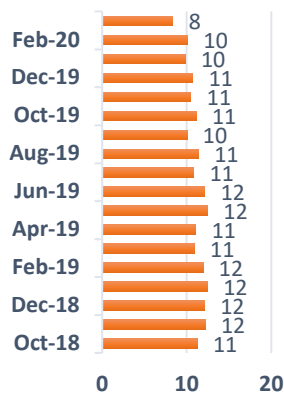
Intake numbers for FY15 through FY18 taken from ACAD performance measures in Broward County's Operating Budget Books.
 Intake numbers for FY 19 derived from data pulled from the Chameleon system during the audit period.

Average daily intake is approximately 34 animals, ranging from 19 to 52 animals per day during the audit period. As shown in Figure 27, animal intake peaked during the summer months mainly due to an increased number of cats. The average number of dogs entering the shelter each day remains fairly consistent.

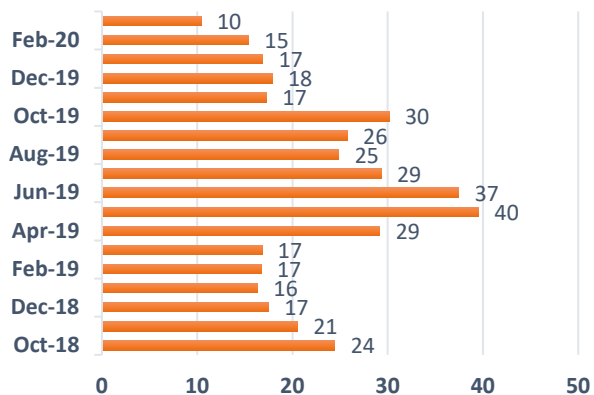
Figure 27: Average Number of Animals Entering the Shelter Each Day Per Month From October 2018 to March 2020.



Dogs



Cats



Compiled by the Office of the County Auditor based on data extracts from Chameleon

As animals are brought into the shelter by owners or individuals who find lost or stray animals, each is assigned a unique number and a record is established for the animal within the shelter management system (Chameleon). During the intake process the breed, color and sex of each animal is determined. Animals are photographed, scanned for microchips, and checked for tattoos, tags, or any other form of owner identification.

Stray Animals

If an owner is identified for a stray animal, attempts will be made to contact the owner to redeem the animal within five business days. Stray animals are held for three (3) days according to Broward County Ordinance. After the mandatory hold time has expired and no owner has claimed the animal, the animal is assessed for candidacy into the Adoption Program.

Owner Surrendered Animals

For animals surrendered by an owner, ownership of the animal and the individual's identity is verified. An Owner Surrender Form releasing the animal to the shelter is completed and stored within the Chameleon system. The animal is held for 24 hours to allow the owner to reclaim the animal. If owners request euthanasia, they are required to indicate this request on the form along with their signature or initials.

Returned Animals

Adopted animals brought back to the shelter within 30 days are considered returned animals. Ownership of the animal and the individual's identity are verified, and the reason for returning the animal is identified. If the owner has had the animal for more than 30 days, owner surrender procedures are followed.

Other

Other types of intake occur during natural disasters or manmade animal welfare emergencies including:

- ❖ Hoarding
- ❖ Puppy Mills
- ❖ Hurricanes
- ❖ Wildfires
- ❖ Flooding

Each animal brought into the shelter is assessed for candidacy into the Adoption Program based on both behavior and medical condition. Under special limited circumstances, such as severe illness or extremely aggressive behavior, the animal may be transferred to an organization for rehabilitation or humanely euthanized.

All incoming animals receive core vaccines to provide sheltered animals with a lowered risk of disease and to prevent the spread of disease. Core vaccines include the following:

Cats

- ❖ Feline Herpesvirus-1 (feline viral rhinotracheitis/FHV-1)
- ❖ Feline Calicivirus
- ❖ Feline Panleukopenia virus

Dogs

- ❖ Canine Distemper Virus
- ❖ Canine Adenovirus Type 2
- ❖ Canine Parvovirus
- ❖ Parainfluenza
- ❖ Bordetella Bronchiseptica

Animal Inventory

To make sure that all animals are accounted for, ACAD's policies and procedures require an inventory of animals be performed each day. Employees must physically walk through the kennels to complete the census accurately. Each animal's cage card must be scanned using a handheld scanner as each animal is visually verified.

Once the census is complete, the employee uploads the information and runs a "missing report" from the Chameleon system. Employees are required to investigate any animals that show up on the missing report and notify a Supervisor if an animal cannot be located.

Population Management

Population management describes an active process of planning, on-going daily evaluation, and response to changing conditions as an organization cares for multiple animals. To manage the population effectively, the shelter must consider its capacity to provide humane care given the following restrictions:

- ❖ The number of appropriate housing units
- ❖ The condition of animals admitted
- ❖ Average length of stay
- ❖ The size and condition of the shelter
- ❖ Staffing levels for programs and services
- ❖ Staff training
- ❖ The number of available enclosures.
- ❖ The number of reclaims adoptions, fosters, transfers, and rescues

Sanitation

Sanitation involves the process of disinfecting and cleaning areas where animals are housed and the containers in which food is distributed. ACAD's procedure requires that any surface that comes into contact with an animal or person that has interacted with an animal should be routinely cleaned. These surfaces include:

- ❖ Furniture
- ❖ Dishes
- ❖ Litter pans
- ❖ Toys
- ❖ Tools, such as poop scoopers and mops
- ❖ Storage areas (*especially food storage*)
- ❖ Kennels

Major sanitation procedures are performed daily by employees and volunteers. A built-in Spray Master Technology (SMT) has been installed to facilitate cleaning of medium and large dog enclosures. Spray bottles are used for small dog and cat cages. The main cleaning agent used to sanitize surfaces to prevent the spread of disease is Rescue/Accel.

Each medium to large dog enclosure has a guillotine door which separates the kennel/run into two areas. With the guillotine door closed and the dog on one side, the other side of the kennel can be sanitized using Rescue/Accel.

After major cleaning has occurred once per day, staff perform periodic spot cleaning which involves the picking up of feces and returning the kennel to a comfortable state.

Euthanasia

Euthanasia is the act of putting an animal to death or allowing it to die using a humane, painless method. ACAD has documented its euthanasia policies and procedures which include the following highlights:

- ❖ All euthanasia for behavioral or medical reasons must be brought before the Pathway Planning Panel (Panel) for review except where immediate euthanasia is necessary. The Panel may be made up of Supervisors from the following sections; Clinic, Admitting, Animal Care, Field, and Program Coordinators. The Panel discusses the best possible outcome, focusing on those pets struggling in the shelter environment; explores all options, partnerships, and community outreach to find the best outcome for these pets; serves as the deciding group to ensure the possible life saving options have been pursued; and the euthanasia recommendation is the only remaining appropriate outcome for the pet.
- ❖ The Panel must evaluate each pet, and if all parties agree, the panel must complete side one of the Euthanasia Approval Form for Pets with Demonstrated Aggression or Untreatable Medical Conditions.
- ❖ Once the panel approves, the form is provided for review to the Director or Assistant Director for the final review and for additional veterinarian consult. If in agreement, the applicable section on side two of the Euthanasia Approval Form for Pets with Demonstrated Aggression or Untreatable Medical Conditions must be completed and signed and provided to a Supervisor of vet services.
- ❖ There are emergency situations when an animal may experience extreme suffering if euthanasia is delayed. In this case, trained staff may perform humane euthanasia on the field after seeking guidance from the County Veterinarian, or contract Relief Veterinarian. In the event staff performs immediate euthanasia a post euthanasia justification form is required.

SECTION III: 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.

General Shelter Operations

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

Employees and volunteers are not adequately trained on animal handling procedures. Animal handling training is currently informal and typically handled through on-the-job training, volunteers train other volunteers and employees train other employees. As a result, animal handling procedures are inconsistently applied, and standards are unclear. Industry standards indicate that adequate training is key to limiting the use of unnecessary force during handling and must be provided to anyone who will be handling animals. The ability to handle animals safely is key to the functions performed by shelter employees and volunteers. Animal handling training should be conducted during the onboarding process and periodically refreshed to ensure the safety of employees, volunteers, animals, and members of the public. Failure to provide adequate training increases risk of injury to both animals and human handlers.

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

Recommendation 36

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

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

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

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

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

Recommendation 37

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

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

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

- A. The clinic does not utilize a centralized electronic inventory management system to monitor and track quantities of food on hand at the shelter. ACAD purchases food for sheltered animals and receives donated food from organizations and individuals. The food is stored and distributed from a room in the shelter administration area; however, an inventory system is not used to track food inventory, including expiration dates.



Figure 28 - Food Storage and Distribution Room

- B. Expiration dates are not consistently documented for food packaged in zip lock bags that are meant for distribution to participants in the Foster Program. We observed donated food that had already expired or did not have expiration dates stamped on the bags stored within the food preparation room.

Without adequate inventory management is not adequately able to identify inventory needs, reconcile inventory counts, or detect lost or stolen items.

Recommendation 38

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

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

During our review of ACAD's policies and procedures we noted the following concerns:

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

"Many rodents and insects harbor bacteria and other pathogens that can contaminate food products, resulting in food spoilage or direct transmission of disease to the animals (Urban 1998). Areas of food storage are particularly vulnerable to infestation. All food should be kept in sealed bins or containers that are impervious to rodents and insects (New Zealand 1993). Food should be removed from runs at night if rodents and insects are present. If a shelter is experiencing a problem, solutions must be humane, safe, and effective."

Failure to institute written policies related to rodent and pest control could result in an infestation of rodents and pests and ultimately the spread of disease throughout the shelter population.

- B. Animal food preparation policies and procedures have not been documented to ensure food is adequately handled, prepared, and distributed. Procedures should ensure that:
- i. Food supplies are stored in a manner to prevent spoilage or contamination.
 - ii. Food preparation and storage areas are easily sanitized and maintained in a clean condition.
 - iii. Expiration dates are monitored to ensure food provided to animals is not past its expiration date.
 - iv. Perishable foods are adequately refrigerated.

- v. Exposure to heat and moisture is appropriately controlled to maximize shelf life.
- vi. Toxic substances and vermin are kept out of contact with food, food storage, and preparation areas.
- vii. Food removed from original packaging is clearly labeled.

Failure to document food handling, preparation and distribution practice may lead to inconsistent standards increasing the risk of contamination.

Recommendation 39

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

Recommendation 40

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

Sanitation

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

While sanitation activities for medium and large dog enclosures are performed by ACAD's staff, sanitation activities for small dogs and cat cages are often performed by volunteers. During our review, we noted the following concerns:

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

Volunteers are currently trained on the job by other volunteers resulting in inconsistent sanitation procedures. Failure to adequately train volunteers on the appropriate use of cleaning chemicals to clean and sanitize kennels and appropriately label cleaning chemicals can lead to the spread of disease and may affect the health of shelter animals, employees, volunteers, and visitors.

Recommendation 41

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

Population Management

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

During our review of population management policies and procedures, we noted the following concerns:

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

Table U
Non-County Resident Owner Surrenders

County or Tribe	Total Number of Pets Surrendered
Miami-Dade	18
Palm Beach	7
Seminole Tribe of Florida	4
Tulsa (Oklahoma)	1
Highlands	1
Polk	1
Total	32

Of the dogs surrendered, ten of 23 (43%) were American Staffordshire Terriers (AS Terriers) also referred to as the American Pitbull Terrier which are banned in Miami Dade County. Sec.4-9 of Broward County Ordinance states that:

“owners of an unwanted dog or cat may bring such dog or cat to a designated County animal shelter facility and, with proof of ownership and payment of the appropriate fee, if applicable, as established by resolution, release the dog or cat to the Division. The fee will be charged to any owner that is surrendering an unwanted dog or cat and is not a resident of Broward.”

The shelter currently charges a \$75 fee for owner surrenders by non-county residents codified in Section 40.9(k) of the Broward County Administrative Code; however, this fee does not appear adequate to cover the cost of sheltering these animals. Table V shows the ACAD's cost for sheltering animals outside of Broward County compared to fee revenue.

Table V
Calculation of Costs Versus Revenue for Animals Surrendered
from Outside of Broward County

Calculation of Costs for Out-of-County Surrenders		
No. of animals Surrendered		32
Surrender Fee per Animal	x	\$75
Total Revenue		\$2,400
*Estimated Cost per Animal per Day		\$25.20
*Average Length of Stay (Days)		16
Total Estimated Cost for Surrendered Animals (16 x \$25.20 x 32)		\$12,978
Estimated Cost to Broward County Taxpayers		\$10,578

*Estimated cost per animal per day provided by management and validated by the County Auditor's Office.

*Average Length of Stay calculated for the 32 animals by the County Auditor's Office.

As shown in Table V, the 32 animals surrendered from outside the County remained in the shelter an average of 16 days with a range of 0 to 126 days. The estimated cost to Broward County taxpayers was approximately \$10,578. Fees charged for services provided to non-Broward County residents should be commensurate with expected costs to reduce the burden on Broward County's taxpayers.

Recommendation 43

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

26. Daily Animal Inventories are not Consistently Performed.

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

"To make sure that all animals are accounted for, an inventory is done every day. . . Staff must physically walk through kennels to complete the census accurately. Each animal's cage card must be scanned as the animal is verified. . . Any cage/run/enclosure where animals are housed must be scanned even if they are empty."

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

Animal inventory counts should be performed daily for management to obtain timely notification of potentially missing or misplaced animals. Each inventory variance should be researched timely and Chameleon appropriately updated.

Recommendation 44

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

Intake Procedures

27. Intake Procedures Require Enhancement and Should be Consistently Followed.

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

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

Animal care intake policies and procedures should align with industry guidelines to ensure animal welfare during the intake process. ASV Guidelines also require that "Protocols must be developed and documented in sufficient detail to achieve and maintain the standards described".

- B. Required documentation and data are not consistently included in animal records. During our review we noted the following:
- i. Six of 30 (20%) animals sampled, labeled as owner surrender, did not have an owner surrender form attached in the Chameleon system. ACAD's owner surrender procedures require that an owner surrender form be completed and retained by the agency if the owner's intent is for ACAD to attempt to find a new home for their pet(s). Without an owner surrender form, management has no evidence that the animal was released to the shelter by the owner.
 - ii. Seven of 60 (12%) animal records sampled did not contain a behavior memo that documents animal behavior characteristics at or near the time of intake. ACAD's impounding procedures require that:

“All animals impounded need to have a Behavior memo completed and attached to the animal’s ID number”.

Failure to include a behavior memo hampers management’s ability to assign a behavior classification, have a baseline against which animal behavior changes may be assessed, and identify potentially aggressive behavioral characteristics that may pose a threat to employees, volunteers, and members of the public.

- iii. Three of 60 (5%) of animal records reviewed during the audit period within the Chameleon system did not have evidence that a microchip scan was performed during intake. ACAD’s procedures require that employees update the applicable field on the Kennel Screen of the Chameleon database to indicate if a microchip was found (Yes) or (No). Failure to adequately document the results of the scan prevents management from demonstrating that established procedures to determine whether an animal has an owner is performed during the intake process.
- iv. Three of 60 (5%) of animal records reviewed during the audit period did not contain age or gender information. ACAD’s impounding procedures require that:

“All animals are to be photographed, scanned for microchips and properly sexed, carefully checked for tattoos, tags or any other form of owner identification. Any distinguishing marks or features present on the animal should also be noted in Chameleon in the form of a note on the animal ID.”

ACAD’s clinic procedures require that:

“Age and Weight are always recorded on the kennel card and in the Chameleon system.”

Age is an important factor for determining medical treatment, including vaccinations. Failure to record animal age during the intake process may hamper management’s ability to monitor animal health and well-being.

- v. Two of 60 (3%) of animal records reviewed during the audit period did not contain evidence of animal vaccination during intake. ASV Guidelines require that:

“Because risk of disease exposure is often high in shelters, animals must be vaccinated at or prior to intake with core vaccines.”

ACAD's impounding procedures require that all dogs and all cats over one pound be vaccinated prior to placing them into the kennel population unless there is a medical concern. Without documentation of vaccination for each animal in the shelter, management has no assurance that vaccination was performed to reduce the risk of disease exposure.

Based on inquiry with ACAD management, human error, current limited staffing resources, and increased intake have contributed to data entry errors. Intake procedures and the required data entry should be performed consistently, so that management has a complete record on which to base animal care decisions, reduce operational risk, and provide as much information as possible to potential adopters, fosters, and rescues.

Recommendation 45

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

Recommendation 46

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

Euthanasia

28. Euthanasia Policies and Procedures Require Enhancement and are not Consistently Followed.

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

- A. Three of 60 (5%) owner requested euthanasia sampled did not have an Owner Requested Euthanasia Form attached to the animal's record in Chameleon as required by ACAD's procedures. For every kennel record that indicates the owner requested euthanasia, there should be a corresponding owner authorization. Without an authorized Owner Requested Euthanasia Form management is unable to demonstrate that the owner requested euthanasia increasing the County's legal risk.
- B. Twelve of 60 (20%) shelter euthanasia approval forms for animals euthanized upon determination by the shelter that euthanasia is necessary could not be provided by management. ACAD's procedures require shelter euthanasia forms to be completed and stored for every euthanasia performed; however, the procedures do not require that the forms be attached within Chameleon. Without completed and approved euthanasia forms, management is unable to demonstrate that established euthanasia procedures are followed.
- C. Shelter euthanasia approval forms are not stored within the Chameleon system which is ACAD's system of record. Euthanasia approval forms are stored separately on the ACAD's network. Euthanasia approval forms should be stored within Chameleon and tied to the animal's record as evidence that euthanasia approval procedures were followed and reduce the risk that the evidence is not adequately retained.
- D. Policies and procedures for the completion of shelter euthanasia approval forms are not documented. Prior to animals being euthanized, a panel, consisting of shelter management employees meet to discuss the animal's outcome. There are two types of Euthanasia Forms that the shelter utilizes:

a) Immediate Euthanasia Justification Forms and

Immediate Euthanasia Justification Form

Date: _____

Animal Name: _____

Animal ID: _____

Reason for Euthanasia (animal photos should be attached along with reason):

Signature: _____, Date: _____

Panel Review Post Euthanasia

Verify information is entered correctly in Chrome eForm and upload this form to the database.

Kennel Supervisor: _____

Clinic Supervisor: _____

Program Coordinator: _____

Foster/Rescue Coordinator: _____

Field Supervisor: _____

b) Behavioral or Terminal Forms (Pages 1 and 2).

Euthanasia form for Pets with Behavior or Terminal Medical Conditions

Date: _____

Animal Name: _____

Animal ID: _____

.....

Review Panel Sections Present (select below)

A minimum of three separate sections must be present to move forward with this review.

Kennel Supervisor _____	Foster/Rescue Coordinator _____
Clinic Supervisor _____	_____
Program Coordinator _____	Field Supervisor _____

Does your Section agree that euthanasia is the only remaining option for this dog or cat?

Yes or No and Initial.

A. If all Sections present confirm, proceed to Director/Assistant Director or Veterinarian for completion of review.

B. If one Section that is present does not confirm, halt and either reconsider or present to Director or Assistant Director for review.

Kennel Supervisor _____	Foster/Rescue Coordinator _____
Clinic Supervisor _____	Program Coordinator _____
Field Supervisor _____	

Veterinarian Review: _____ Signature: _____ Date: _____

Or

Director/Assistant Director Review: _____

Signature: _____ Date: _____

Panel Pathway Planning

Panel members meet three times a week to discuss a Pathway Plan for our shelter population. The decisions made are from the Panel member's observations and information received from staff that works daily with our shelter pets. This also includes playgroup evaluations, medical evaluations and notes entered in Chameleon.

There are three different posts that we send out:

*Rescue Plea

*Urgent/Immediate Plea

*72-hour Plea

There is no specific order for rescue bulletins to be sent out. Each animal is evaluated on an individual case by case basis; it's their behavioral and health decline that decides the time frame.

There are no formalized policies and procedures outlining who is required to complete and approve each form. Euthanasia policies and procedures should be documented. Failure to adequately document policies and procedures may lead to inconsistent completion and storage of these forms.

Recommendation 47

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

Recommendation 48

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

Recommendation 49

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

Recommendation 50

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

Adoption Program

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

During our review of ACAD's adoption policies and procedures we noted the following:

- A. Policies and procedures are generally designed and implemented to maintain animal health and well-being in alignment with national standards except for the following:
 - i. ACAD does not have documented policies for adoption support and follow-up after the animal has been adopted. In 2019, Best Friends Shelter Report recommended the development and deployment of post-adoption follow-up policies and procedures to ensure maximum retention of animals. The Association for Animal Welfare Advancement also recommends that shelters counsel and assist adopters on medical health support issues, behavioral issues, and financial support as an important component of the adoption process to help ensure pets stay in their new homes. Failure to implement a post-adoption support system may lead to an increase in the number of animals returned to the shelter.
 - ii. Although management has implemented procedures to review the "Do Not Adopt" list as the agency performs checks of potential adopters, these procedures are not documented. ACAD uses a "Do Not Adopt" feature embedded in Chameleon to flag individuals with a known history of animal cruelty, neglect, or previous violations of animal control laws, but procedures for this activity are not documented within the adoption SOP. Adoption procedures should be complete. Failure to adequately document Do-Not-Adopt procedures increases the risk that animals are adopted by individuals with a known history of animal cruelty and violation of animal control laws.
- B. Adoption forms and questionnaires do not inquire about the following:
 - i. Whether other pets in the household are current on vaccinations and have current rabies registration tags. While this validation is performed as part of the adoption process, potential adopters are not required to disclose this information on Adoption forms and questionnaires. Failure to require disclosure of this information increases the risk that adopted animals are placed in homes with other unvaccinated pets.

- ii. Whether there are any known pet allergies by family members. ACAD's adoption forms and policies and procedures should address the issue of pet allergies. According to Cleveland Clinic, people allergic to animals may experience mild reactions such as a rash or hives, or something more severe, e.g. life-threatening asthma. Failure to adequately consider pet allergies may affect the health of adopters and lead to adoption returns.

Recommendation 51

We recommend management enhance adoptions policies and procedures to include:

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

Recommendation 52

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

30. Adoption Application Files are not Adequately Maintained and do not Consistently Contain Required Documentation.

ACAD's adoption application files are not adequately maintained and do not consistently contain required documentation. During our review, we noted the following:

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

Adoption files should be complete and adequately maintained. ACAD's Adoption standard operating procedures require that an adoption contract must be signed and dated by the adopter at the time of adoption. Without adequately maintaining required adoption documentation, management cannot demonstrate compliance with approved policies and procedures and increases the County's legal risk.

Recommendation 53

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

31. PetHarbor Website Posting Procedures Require Enhancement.

The PetHarbor website posting procedures require update. During our review we noted the following:

- A. Twenty-one of 226 (9%) animals (13 cats and 8 dogs) were posted online without a photograph. ACAD's Intake and Redemption Procedures requires that a photograph be taken of each animal at intake for Chameleon and the Website. Further, it states that an animal without a photo should not be posted. Failure to upload a photo may reduce the public's interest adopting an animal resulting in longer shelter stays.
- B. Thirty-one of 205 (15%) animals (17 cats and 14 dogs) had unappealing photographs that violated established procedures as shown in Figures 30 and 31. These animals had pictures taken behind bars or in unsanitary conditions.



A2052096



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ACAD's Intake and Redemption procedure states that pictures should be good enough to determine color and breed. No "through the bars" pictures should be used in Chameleon or on its website to market animals. Failure to post appealing pictures that meet minimum requirements pictures may negatively impact interest of the public in animals resulting in longer shelter stays.

Recommendation 55

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

Recommendation 56

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

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

Kennel/Cage Cards do not contain sufficient information recommended to facilitate adoptions. Cage cards do not include information highlighting animal temperament, and relevant medical information. Animal Sheltering Magazine, published by the Humane Society of the United States (HSUS) recommends cage cards provide anecdotes focusing on the animal's best qualities, behavioral temperament and relevant medical information to pique the interest of adopters and increase an animal's chance of adoption. Failure to properly design cage cards may impact the number of animals adopted.



Figure 32 – Example Kennel/Cage Card

Recommendation 57

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

*Foster Program***33. Foster Program Policies and Procedures Have not Been Approved and Require Enhancement.**

During our review of Foster program policies and procedures, we noted the following concerns:

- A. Foster Program policies and procedures have not been formally approved by the Agency Director. A draft policy and procedure have been developed describing current practices; however, these procedures have not been formally approved by agency management. Standard operating procedures should be reviewed and approved by management to provide clear and specific guidance to employees to achieve ACAD's objectives. The absence of approved procedures may increase operational risks, reduces management's ability to hold employees accountable, and may hamper the consistent achievement of organizational goals.
- B. Draft Foster Program policies and procedures require enhancement. During our comparison of the shelter's Foster Program to industry best practices we noted the ACAD's program does not include the following policies and procedures to:
 - i. Describe requirements for qualifying as a Foster.
 - ii. Address the issue of liability for incidents while animals are in the care of Foster.
 - iii. Require home visits.
 - iv. Offer foster family orientations and training upon approval of application.
 - v. Explicitly encourage fosters to find forever homes for the animals they foster.
 - vi. Review the "Do Not Adopt" list as the agency performs checks of potential fosters for a history of animal cruelty and animal code violations.
 - vii. Procedures for monitoring compliance with clinic visits.

ACAD's Foster Program policies and procedures should be comprehensive and include industry best practices, where applicable. Lack of a comprehensive policy that meets industry standards may inhibit ACAD from consistently achieving organizational goals.

Recommendation 58

We recommend management ensure that Foster Program policies and procedures are formally approved by the Agency Director.

Recommendation 59

We recommend management enhance Foster Program policies and procedures, considering inclusion of the following elements:

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

34. Foster Application Files are not Adequately Maintained and do not Consistently Contain Required Documentation.

ACAD's foster application files are not adequately maintained and do not consistently contain required documentation. During our review, we noted the following:

- A. Nine of 59 (15%) foster applications sampled could not be provided by management. Foster application documentation should be complete and adequately maintained.
- B. One of 59 (2%) sampled foster families reside outside the tri-county area in violation of ACAD's procedures. Foster applications require eligible applicants to reside within the tri-county area (Miami Dade, Broward, Palm Beach).
- C. Four of 50 (8%) Foster applications showed no evidence of approval by ACAD personnel.
- D. Seven of 50 (14%) foster applications did not include evidence of Foster individual's Identification. Foster application procedures require validation of applicant's identity.
- E. Eight of 59 (14%) fostered more than one litter at a time in violation of ACAD's Procedures. Foster procedures limit foster families to one litter at a time.
- F. Four of 25 (16%) applications where other pets were present in the home did not include evidence of current tags/vaccinations. ACAD's procedures require validation of the vaccination status of other household pets.

Without maintaining adequate documentation of Foster applications, management is unable to demonstrate that appropriate procedures were followed increasing operational and legal risks.

Recommendation 60

We recommend management ensure:

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

35. ACAD's Procedures for Tracking Animals Requiring Foster Need Enhancement.

The current process for identifying and listing animals that require Foster is informal and is not tracked within the Chameleon system to maintain an adequate history. Staff utilizes a whiteboard to record animals needing foster which is periodically erased and not used to update the system of record. This method does not ensure completeness, does not facilitate the establishment of animals' history, is not measurable, facilitate the generation of system reports, or ensure transparency and accountability. The Clinic Manager identifies animals in need of foster, and alerts the Foster Coordinator, who communicates to all appropriate fosters through social media or email. ACAD's procedures do not require that a formal list be maintained or that the functionality within Chameleon be used. A formal list facilitates tracking accountability and transparency. The absence of a formal list increases the opportunities for error and reduces management's ability to create a complete history within the system of record.

Recommendation 61

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

Rescue Program

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

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

- A. Rescue Program policies and procedures have not been formally approved by the Agency Director. A draft policy and procedure have been developed describing current practices; however, these procedures have not been formally approved by agency management. Standard operating procedures should be reviewed and approved by management to provide clear and specific guidance to employees to achieve ACAD's objectives. The absence of approved procedures may increase operational risks, reduces management's ability to hold employees accountable, and may hamper the consistent achievement of organizational goals.
- B. Daily assessments of at-risk animals are not performed by the Rescue Coordinator to proactively make them available to rescue groups. Upon inquiry, we were informed by staff that there is just not enough time or staff resources to conduct daily assessments and still meet other deadlines. ACAD's procedures require that the Rescue Coordinator:

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

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

Recommendation 62

We recommend management ensure that Rescue Program policies and procedures are formally approved by the Agency Director.

Recommendation 63

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

37. Rescue Application Files are not Adequately Maintained and do not Consistently Contain Required Documentation.

ACAD's rescue application files are not adequately maintained and do not consistently contain required documentation. During our review, we noted the following:

- A. Fourteen of 49 (26%) sampled rescue partners did not have evidence of current status as 501(c)(3) organization on IRS's website. ACAD's procedures require evidence of 501(c)(3) nonprofit status.
- B. Twenty-nine of 49 (59%) sampled rescue partners did not have complete application documentation.
 - i. Two of 29 (7%) did not have documented experience operating in Animal care. ACAD's procedures require that the incorporated organization must have documented experience operating a dog and/or cat rescue in a veterinary clinic, rescue, or shelter environment.
 - ii. Three of 29 (10%) did not have Contact information of Veterinarian(s) and Foster Homes. ACAD's procedures require contact information of veterinarian(s) and Foster Homes (if not operating from a physical shelter location) used on a regular basis by the organization.
 - iii. Twenty-one (72%) of 29 did not have a copy of corporation papers. ACAD's procedures require corporation papers with articles indicating that the organization's purpose is to rescue dogs and/or cats.
 - iv. Four of 29 (14%) did not have a List of Organizations' Officers. ACAD's procedures require the current list of officers with individual contact information included.
 - v. Eleven of 29 (38%) did not have references. ACAD's procedures require a list of references which include shelter organizations and contacts that have worked with rescued animals; veterinarians used by the organization for the care of rescued animals; and any others as may be applicable.
- C. Two of 51 (4%) sampled rescue partner applications could not be provided by management.
- D. Two of 49 (4%) sampled rescue partners were not registered with Florida Department of Corporations.

According to ACAD's Standard Operating Procedures for the Rescue Program, applications for rescue partnerships must be complete and support the minimum requirements for evaluation and background screening. The review process includes information verification, reference checks, and verification of the credentials of the organization and principles. Without maintaining adequate documentation of rescue partner applications, management is unable to demonstrate that appropriate procedures were followed increasing operational and legal risks.

Recommendation 64

We recommend management ensure:

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

Volunteer Program

38. Volunteer Timekeeping Policies and Procedures are Inadequate.

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

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

Without complete information, management is unable to maintain complete volunteer activity and hour information, and volunteer hour performance metric statistics reported by the Animal Care and Adoption Division would be inaccurate. These statistics are included in the Office of Management and Budgets quarterly and annual budget reports.

Recommendation 65

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

Recommendation 66

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

Recommendation 67

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

39. Volunteer Program Policies and Procedures Require Enhancement and are not Consistently Followed.

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

- A. Volunteer application and training documentation is not consistently maintained to demonstrate the volunteers meet the agency's requirements and have been appropriately trained. During our review of 60 volunteer files, we noted:
 - i. On-the-job training provided to volunteers is not documented in their files. All volunteers are required to shadow another volunteer, lead volunteer or staff member for the first few shifts until they are comfortable working alone and have been cleared by the Volunteer Coordinator.
 - ii. Thirty of 60 (50%) files did not indicate the date of the Online Training Orientation on the application form.

- iii. Four of 60 (7%) files did not include the Public Communications Model Authorization and Release Forms which is required to be signed during the interview with the Volunteer Coordinator. This form:
 - a. Releases the County from liability from reproducing volunteers' pictures, photographs, films of the volunteer for Agency publicity or promotion.
 - b. Establishes the County's rights and interests to images of volunteers.
 - c. Officially notifies volunteers that they are not entitled to financial payments if their pictures are used in publications, video, and films.
- iv. Two of 60 (3%) files did not have Release and Waiver Liability Forms which is required to be signed during the interview with the Volunteer Coordinator. This form releases the County from liability for animal bites, claims, and other causes of action and injuries.
- v. One of 60 (2%) files did not have Volunteer Standard of Conduct Form which is required to be signed during the interview with the Volunteer Coordinator. This form informs volunteers on County policies, including:
 - a. Conflict of interest
 - b. Acceptance and solicitation of gifts
 - c. Code of Ethics
 - d. Sexual Harassment Policy
 - e. Policy opposing Workplace Violence
 - f. Equal Opportunity Policy
- vi. One of 60 (2%) files did not include evidence of a volunteer application. ACAD's procedures require potential volunteers to complete the online application prior to attending New Volunteer Orientation. Volunteer Application forms document personal and background information about the volunteer, including criminal history.
- vii. One of 60 (2%) files did not include a background check clearance from the Risk Management Division. This document indicates that the volunteer was cleared for the Volunteer Program after review of the background check by the Risk Management Division.

- viii. One of 60 (2%) files did not have interview forms, or the date of the interview annotated on the application form. ACAD's procedures require an interview with the Volunteer Coordinator.

ACAD procedures require that volunteers complete and execute the forms listed above and that the documents are retained. Failure to obtain and retain all required forms and clearances may increase the County's legal risk and reduce management's ability to enforce shelter policies and take disciplinary actions.

Recommendation 68

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

SECTION IV: LICENSING SERVICES

Background

Rabies Vaccinations

Chapter 4 of the Broward County Code, the Broward County Animal Care Ordinance, requires all cats and dogs four months and older to be vaccinated against rabies every year by a licensed veterinarian (or every three years if a three-year rabies vaccination was purchased). The law provides exceptions when:

- ❖ the cat or dog has been vaccinated against rabies within the past 12 months by a licensed veterinarian.
- ❖ a licensed veterinarian certifies in writing that a vaccination would be harmful to the pet's health; in which case a Waiver Certificate and Tag should be issued by the veterinarian.

Section 4-11 of the Broward County Code, the Broward County Animal Care Ordinance, requires that every cat or dog, four months of age or older, in Broward County have and wear a Broward County Rabies Registration Tag. This also protects pets in case it becomes lost or stolen. Thereafter, the pet owner must purchase a new Broward County Rabies Registration Tag annually, on the anniversary of the pet's rabies vaccination. If a pet received a three-year rabies vaccination, the tag must still be renewed every year, on the anniversary of the pet's rabies vaccination. Section 828.30 (3) of Florida Statutes requires that Veterinarians provide ACAD with copies of all rabies vaccination certificates.

Rabies Vaccination and Tags Purchased from Contracted Participating Veterinarians

Participating veterinarians, under contract with the County, provide one year or three-year rabies vaccination, issue a Rabies Certificate, and sell the pet owner a uniquely numbered Rabies Registration Tag. By the 15th of each month, participating veterinarians provide Broward County Animal Care Division with a package containing a summary listing all rabies registration tags sold, copies of the Rabies Vaccination Certificates, and remit a check for the total rabies registration tags sold during the prior month.



A Customer Service Representative (CSR) separates checks from the packages submitted by veterinarians, enters the check amount on a spreadsheet, copies, and places the check in the Vault for storage. A Data Team member uploads a copy of the Rabies Vaccination Certificate into Chameleon and enters the following information into the system:

- ❖ Name of pet owner
- ❖ Address of Pet owner
- ❖ Owner's contact information – telephone, email etc.
- ❖ Name of Pet
- ❖ Date the Rabies vaccination was administered,
- ❖ Rabies Registration Tag Number
- ❖ Amount paid by the pet owners for the Rabies Registration Tag

The Chameleon system generates a transaction summary for each Veterinarian to show the total amount due to the County. The Data Team member compares the total amount generated by Chameleon to the check submitted by the Veterinarian to ensure accuracy. If the check amount is less than the amount tabulated by Chameleon, the Division enters the amount into QuickBooks and bills the Veterinarian for the amount owed. If the check amount is more than the amount tabulated by Chameleon, the Division enters the amount into QuickBooks and the Veterinarian is provided a credit. A check is later issued to the veterinarian for excess amounts paid to Animal Care or the Veterinarian is directed to remit an amount that is reduced by the credit in the subsequent month.

Rabies Vaccination Purchased from Non-Participating Veterinarians.

Nonparticipating veterinarians provide Broward County Animal Care Division with copies of the Rabies Vaccination Certificates and County personnel enter the following information into the Chameleon System:

- ❖ Name of pet owner
- ❖ Name of Pet
- ❖ Date Rabies vaccination was administered
- ❖ Address of Pet owner
- ❖ Owner's contact information – telephone, email etc.

If the pet owners do not purchase a Rabies Registration Tag within 30 days of the shot the Chameleon system automatically generates a non-compliance letter that is mailed to the pet

owner. If no response is received a follow-up letter is automatically generated by Chameleon and mailed to the pet owner.

Rabies Registration Tags Purchased at ACAD.

Pet owners purchasing Pet Registration Tags at Broward Animal Care must provide a copy of the Rabies Vaccination Certificate. A Customer Service Representative scans and uploads a copy of the Rabies Certificate into Chameleon and enters the required information into Chameleon:

Required registration fees are collected from pet owners for the Pet Registration Tag, based on the following fee schedule:

- ❖ \$15 – Sterilized cats
- ❖ \$25 – Unsterilized cats
- ❖ \$35 – Sterilized Dogs
- ❖ \$55 – Unsterilized Dogs

Once fees are paid, a pet registration tag is issued.

Rabies Registration Tags Purchased Online

ACAD uses an e-commerce credit card payment management system for online purchase of rabies registration tags. Customers must upload a copy of the current Rabies Certificate into the system, complete the requested information, process payment to the County and wait approximately four weeks to receive the rabies registration tag via the mail.

Annual Renewal of Rabies Registration Tags

Thirty days prior to the anniversary date of the rabies shot the Chameleon System generates an automatic reminder notice to the pet owner of the pending expiration of the one-year annual rabies certificate. If the pet owner purchased a three-year rabies vaccination, only the registration tag would be required to be purchased.

Pet Registration Tag Inventory Management

Around September of each year, consideration is given to the purchase of rabies registration tags and waiver tags for the next year. ACAD has an agreement with National Band and Tag as tag providers. The quantity ordered is determined by the Business Manager based on the current and prior years' sales volume. The order should be placed no later than the beginning of November, earlier if possible, allowing time for receipt and distribution prior to January of the following year.

Upon receipt of the tag shipment, the quantity of cases and the serial numbers are verified. Tags are then sorted and distributed to Veterinarian partners based on each partner's previous year's sales.

Each year, at the same time the new tags are being delivered, the previous year's tags are picked up by Field Officers. The Officers pick up the tags along with a "Tag Return Form" describing the serial numbers of the tags being returned. Once the tags are returned to the shelter, an inventory is taken, and the information is entered on a tracking spreadsheet.

Shelter staff is required to reconcile each veterinary partner's account to ensure all monies and tags are accounted for. The old tags are then donated to a program for children who use the old tags for crafts and projects.

SECTION IV: 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. The following recommendations are applicable only if management does not outsource license tag sales.

40. Policies and Procedures for Pet Licensing Processes Have Not Been Documented.

There are no written policies and procedures governing the pet licensing process. Process guides have been developed by various employees with instructions documenting how to enter pet license data into Chameleon; however, no procedures have been documented covering pet registration, tag issuance, tag renewals, enforcement processes, and the vet partner program. Policies and procedures should be developed and approved by management to ensure efficient and effective practices are consistently followed. Lack of written policies and procedures increase the risk of inconsistent practices and the inability to achieve organizational goals related to pet licensing.

Recommendation 69

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

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

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

- A. ACAD has not performed a reconciliation of 2019 Pet Registration Tags issued to Vet Partners as of June 29, 2020. According to agency records:
 - i. 91,100 Tags (2019) were issued to 123 Vet Partners, 11,717 (12%) (tags were returned as of June 29, 2020; however, the difference, representing 79,383 (87%) tags were not reconciled as sold as of June 29, 2020 as shown in Table W.

- ii. 7,100 Tags (2019) were issued to Vet Partners in the SNIP Program with 2,164 (30%) returned and the difference, representing 4,936 (70%) was not reconciled as used for the SNIP program as of June 29, 2020 as shown in Table W.

Table W
Unreconciled Difference in the Number of 2019 Registration
Tags Issued Versus Returned

Description	Regular Tags	SNIP Tags
2019 Tags issued to Vet Partners	91,100	7,100
Tags returned as of June 29, 2020	11,717	2,164
Difference as of June 29, 2020	79,383	4,936

- iii. We reviewed a sample of fifteen randomly selected Vet Partners and noted eight of 15 (53%) vet partners did not remit 53 payments timely, totaling \$67,370. The payments were remitted 2 - 13 months after the month of sale as shown in Table X. In some instances, payments were not included with the reconciliations:

Table X
Timeliness of Veterinary Partner Payment Remittances

No. of Months Remitted after Month of Sale	Number of Months Sales	Amount
2 -5 months	32	\$38,500
6- 10 months	7	\$5,725
11 - 13 months	4	\$980
No payment	10	\$22,165

- iv. Section 2.1.8 of the Vet partner agreements provided for interest at 1.25% monthly, fifteen percent (15%) added to the balance due to the County and compounded monthly on the unpaid balance. We found no evidence that late remittances included the applicable interest.

County Administrative Policies and Procedures (CAPP), Volume 1: Accounting, Payroll & Tangible Property Procedures, Chapter 4: Receivables requires monthly review, frequent follow-up of outstanding unpaid receivables and delinquent Receivables (outstanding 120

days or more following the initial invoicing) should be referred to the County Attorney's Office for determination of collection status. Failure to perform timely review and follow-up on Vet partner reconciliations and outstanding past due balances could result in loss of County revenues.

B. Collection procedures for outstanding license fees are inadequate. During our review we noted:

- i. \$278,867 was owed to the County by Veterinarian partners as of January 28, 2020, with \$153,632 (55%) past due 91 days and over as shown in Table Y.

Table Y
Aging of Outstanding Veterinary Partner Payment Remittances

1-30 Days	31 – 60 Days	61- 90 Days	91 and Over	Total
53,895	\$55,185	\$16,155	\$153,632	\$278,867

- ii. We found no evidence that ACAD performed reasonably diligent efforts to collect County receivables as required by County Policy by issuing the required notices to Veterinarian Partners at 30, 60, and 90 days, and routinely referring accounts outstanding 120 days or more to the County Attorney's Office. We noted that demand letters were sent to Veterinarian Partners with outstanding balances once, in August 2019.
- iii. ACAD has continued to do business with veterinarian partners who have not complied with the terms of the agreement by not remitting amounts timely to the County.

County Administrative Policies and Procedures (CAPP), Volume 1: Accounting, Payroll & Tangible Property Procedures, Chapter 4: Receivables requires

- ❖ Active Receivables shall be reviewed monthly.
- ❖ A second notice shall be sent for all outstanding receivables on or before the 30th day following the initial invoicing.
- ❖ A delinquent notice shall be sent for all outstanding receivables on or before the 60th day following the initial invoicing.
- ❖ A collection notice shall be sent for all outstanding receivables on or before the 90th day following the initial invoicing if a collection agency is available.

- ❖ Delinquent Receivables (outstanding 120 days or more following the initial invoicing) should be referred to the County Attorney's Office for determination of collection status.

Recommendation 70

We recommend management ensure appropriate procedures are implemented to:

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

Recommendation 71

We recommend management ensure appropriate procedures are implemented to:

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

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

ACAD does not adequately control the inventory of Pet Tags. We identified the following concerns:

- A. A surprise physical count of the tags on hand on July 8, 2020, noted 86 boxes or 8,600 tags missing or unaccounted for. Revenues from tags range from \$15 to \$55 placing the value between \$129,000 to \$473,000.
- B. We identified 1,800 pet registration tags (18 boxes) stored on a table in the safe room with at least eight agency personnel having access to the room. We further noted that the registration tags are not accounted for on the safe log; as a result, we were unable to reconcile the 1,800 tags for accuracy. Revenues from tags range from \$15 to \$55 placing the value between \$27,000 to \$99,000.
- C. Tags on hand are not counted and reconciled monthly as required by County Administrative Policies and Procedures.

- D. A new custodian assumed responsibility for tags without counting and reconciling Tags on hand in March 2020 after the former custodian was terminated.

Section 5.2, Reconciliation, Volume 3, Chapter 1 of the County Administrative Policies, and procedures (CAPP) requires an employee who is not involved in safekeeping or issuing tags to perform a monthly inventory and reconciliation. Failure to properly control pet tags could result in lost revenues or allow missing tags to remain undetected.

Recommendation 72

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

SECTION V: CLINIC SERVICES

Background

Clinic Services

Broward County Administrative Code, Section 5.58 requires the Animal Care and Adoption Division (ACAD) to maintain a state-approved animal clinic staffed by licensed Veterinarians to administer treatment to sick, injured, and diseased animals; and perform surgical sterilizations of dogs and cats.

The clinic:

- ❖ Examines animals admitted to the facility
- ❖ Observes, monitors, and prescribes medical treatments to ensure the health of impounded animals.
- ❖ Administers euthanasia protocols
- ❖ Assesses the adoptability of animals

The clinic is staffed by Veterinary Technicians (Vet Techs) that assist the Veterinarians as follows:

- ❖ Prepare patients for surgery, including, shaving designated surgical areas on animals.
- ❖ Clean and Microchip animals.
- ❖ Perform adoption examination procedures and tests.
- ❖ Administer vaccinations and medical treatments.
- ❖ Monitor vaccines, drugs, and medical supplies; review and update order lists for items requiring replacement.
- ❖ Assists in responding to customer phone calls.
- ❖ Maintain the neatness and cleanliness of the clinic, free of animal body wastes and secretions, odors, and bacterial growth. Loose animal hair is to be removed to prevent floating about over the surgery area while the body cavities of the patients are open, thereby increasing the chance for infection.
- ❖ Maintain required clinic records and medical supply inventories in the Chameleon system.
- ❖ Enter medical notes and or medical conditions into the Chameleon system.

On a daily basis, Veterinarians walk through the kennels to check for sick or injured animals that need treatment.

Behavior Assessment

Animals displaying obvious aggressive behavior towards handling or treatment are identified during the examination process. The Veterinarian and designated Animal Care Supervisors review notes after observing the animals and conferring with staff to determine which animals are eligible for adoption.

SECTION V: 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.

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

There is no on-call Veterinarian available for pets with severe injuries needing immediate medical attention after-hours and the shelter has no agreement with another entity to provide emergency care. The shelter's Veterinarians are available for phone consultations after hours, but they are not required to come in to provide emergency care. Injured animals should receive adequate medical attention after hours. The lack of ability to provide medical care after hours limits the shelter's options to assist injured animals and increases the likelihood of negative outcomes, including euthanasia.

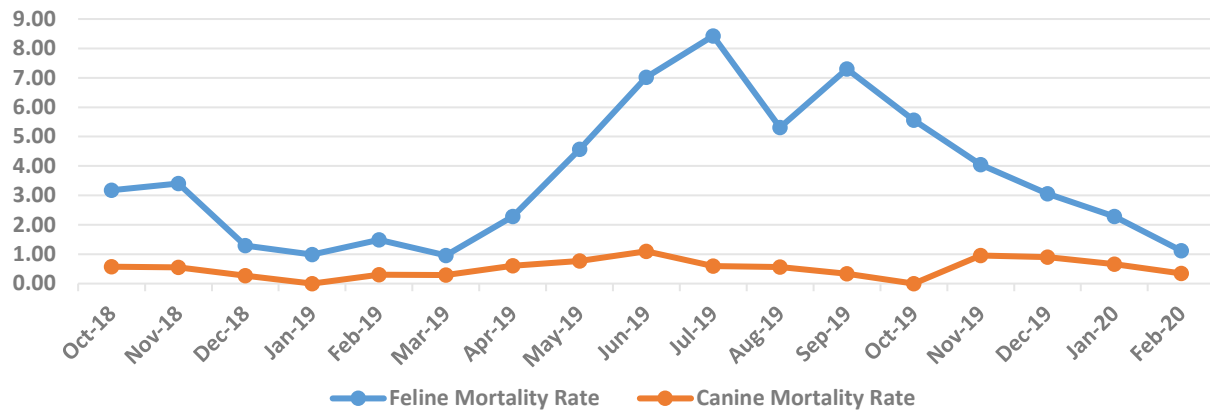
Recommendation 73

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

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

Mortality rates for felines are not within industry standards. For 12 of 17 months reviewed, feline mortality rates were greater than the industry standard of 2%. Figure 34 shows mortality rate percentages for felines and canines from October 2018 through February 2020.

Figure 34: Mortality Rates for Felines and Canines from October 2018 Through February 2020 (in Percentages)



ASV Guidelines refers to "statewide data for municipal animal control and public or private rescue groups and humane societies in Virginia for the years 2004-2007" and indicate that <2% of cats and < 1 % of dogs received by those facilities were reported as having died in the shelter. In addition, a survey of 11 open-intake animal shelters, including large, municipal shelters in communities such as Los Angeles and New York City, revealed an average "shelter death rate" (calculated as number of dogs and cats that died in the shelter's care divided by total live dog and cat intake) of 0.75%).

Based on inquiry with management, Broward County experiences seasonal increases in felines that enter the shelter infected with Panleukopenia, which is an extremely contagious feline virus that spreads through the County and places unvaccinated kittens and cats at risk. The facility has limited resources to provide the care and medical treatment necessary to prevent animal loss during these outbreaks. Management should work to reduce the number of felines that die in care to within industry standards. Inability to reduce the feline mortality rate to within industry standards may be the result of some Opportunities for Improvement highlighted within this report and may affect the shelter's reputation.

Recommendation 74

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

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

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

- A. The clinic does not utilize a centralized electronic inventory management system to monitor and track quantities of drugs and medical supplies on hand at the shelter and to track the issuance of drugs and medical supplies to employees who need them. The inventory of drugs and medical supplies with the exception of controlled substances are handled informally by Clinic Supervisors. Without an inventory system, management is not able to identify inventory needs, reconcile inventory counts, or detect lost or stolen items.
- B. Job duties and responsibilities related to the inventory of drugs and supplies are not adequately segregated. Clinic Supervisors are responsible for purchasing, receiving, distributing, utilizing, and monitoring the inventory of drugs and medical supplies. This combination of responsibilities creates a segregation of duties conflict. Segregation of duties is the concept of requiring more than one person to complete a task in order to reduce the risk of fraud and error. In regard to purchasing and inventory management, the following example duties should only be combined with caution.
 - i. Initiate inventory purchases – Only designated employees should have the ability to purchase inventory items.
 - ii. Authorize inventory purchases – Approval of purchases should be segregated from the ability to purchase.
 - iii. Verify or process the receipt of inventory – Employee other than the one who initiated the order should review and receive the order.
 - iv. Have responsibility for inventory counts – Individuals performing inventory counts should not be responsible for custody of assets.
 - v. Maintain access to or custody of inventory – Individual with custody of inventory should not be responsible for inventory counts.

Without adequate segregation of duties there is an increased risk of misuse or misappropriation of drugs and medical supplies.

- C. A periodic inventory count and reconciliation of drugs and medical supplies is not currently performed to obtain notification of missing drugs and medical supplies. Drugs and medical supplies are stored in cabinets within the clinic and distributed throughout

the facility. ACAD's general clinic procedures require that vaccines, medical supplies, drugs, and medical supplies are monitored. A periodic inventory count assists management in identifying errors or irregularities in the use or misuse of medications. Without periodic physical inventories, the risk of theft or loss of drugs and medical supplies going undetected is increased.

Recommendation 75

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

Recommendation 76

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

Recommendation 77

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

46. Medical Procedures Require Enhancement and Should be Consistently Followed.

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

- A. Periodic medical examinations are not performed for animals in the shelter greater than 30 days. ASV Guidelines state:

"When apparently healthy animals remain in care for longer than 1 month, exams including weight and body condition score should be performed and recorded by trained staff on at least a monthly basis. Veterinary examinations should be performed twice each year or more frequently if problems are identified."

Periodic medical evaluations will assist management in identifying and treating medical conditions and monitoring animal well-being in a timely manner for animals in the shelter for an extended period.

- B. Required documentation and data are not consistently included in animal records. During our review we noted the following:
- i. Five of 29 (17%) animals sampled, did not have documentation of a medical examination during intake within the Chameleon system. ACAD's procedures require that each animal be examined during the intake process. Documentation that this examination was performed is required to be documented within the Chameleon system. Without documentation of this medical exam, management is unable to demonstrate their due diligence to identify any potential medical issues for that animal and protect the shelter population from disease.
 - ii. Twelve (12) out of thirty (30) (40%) animals tested were missing evidence that their initial weight was recorded at intake, and two (2) out of thirty (30) (6%) animals tested were missing evidence that the animal's weight was recorded while at the facility. Animal's should be weighed during intake and periodically during stays over 30 days. By not performing animal weight monitoring, clinic staff is limited in their assessment of animal's health, and nutritional deficiencies could remain undetected.
- C. A process has not been established to ensure that the dosage amount of controlled substances entered into the Chameleon system is accurate and reasonable. For two of 10 (20%) of euthanasia dosages reviewed the amount entered into the Chameleon system greatly exceeded the amount required for the animal's weight.
- i. One cat with a weight of 8 lbs. should have received 1 cubic centimeter (cc) of Fatal Plus during euthanasia; however, 103 cc was recorded in Chameleon.
 - ii. One dog with a weight of 53 lbs. should have received 6 cc of Fatal Plus; however, 80 cc was recorded in Chameleon.

Based on discussions with Clinic staff, the clinic uses specific ratios based on the animal type and weight to calculate doses. Due to lack of employee oversight, these dose amounts were recorded in error. Without a process to ensure dosage amounts are recorded appropriately, employee data entry errors and omissions may remain undetected decreasing management's ability to account for the usage of controlled substances.

Recommendation 78

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

Recommendation 79

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

Recommendation 80

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

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

The Rabies Clinic held on March 7, 2020, was not adequately staffed, and controlled. There were a large number of attendees and insufficient staff and volunteers to monitor that animals and their owners maintained an appropriate distance apart and that animals remained under the control and supervision of their owners. At this event, a dog fight occurred in which one animal died and the other had to be euthanized. Increasing staffing and monitoring at these events would help ensure that animal owners maintain adequate control over their animals and that animals maintain an appropriate distance apart. While a security guard controlled the entrance to the facility and one volunteer ensured patrons completed the required paperwork, we noted that outside of the facility, the event was not staffed by ACAD personnel or volunteers. Failure to adequately staff and control rabies clinics increase risks to employee, volunteer, public, and animal health and safety.

Recommendation 81

We recommend management:

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

48. Disease Outbreak Response Procedures are not Documented.

During our observations of medical procedures, we noted that management has implemented procedures for managing disease outbreaks, including Parvo; however, these procedures have not been documented and formally approved. ASV Guidelines recommend that a disease response plan be created that include measures to minimize transmission to unaffected animals or people and ensure appropriate care of the affected animal. Because of the wide variety of pathogens, modes of transmission, and types of facilities, no single response can suit every circumstance. Disease outbreak procedures should be documented. A lack of documented procedures increases the risk that outbreak responses may not be comprehensive or effective.

Recommendation 82

We recommend management document and approve disease outbreak response procedures.

49. Biomedical Procedures Require Enhancement and Should be Consistently Followed.

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

- A. ACAD is charged by weight for biomedical waste; however, ACAD does not weigh this waste to ensure that the amounts charged are appropriate. On a monthly basis, a third-party company collects and disposes ACAD's biomedical waste. A Medical Waste Removal and Disposal Form is completed by the company representative and ACAD clinic staff, verifying the release of the waste, the number of containers, and that the containers are secured for transport. ACAD is charged by weight, not the number of containers. ACAD clinic employees do not verify the weight of the waste, the third-party company weighs the waste at their facility and bills ACAD. Management should weigh medical waste to have some assurance that they are billed appropriately. Failure to verify and confirm the weight of the waste prior to pick up, could allow billing errors and inaccuracies to remain undetected.
- B. ACAD has not established a contingency plan for biomedical waste removal that includes an alternate biomedical waste transporter in accordance with Florida Statutes. The Florida Department of Health 64E-16.003 Facility Policies and Procedures states:

"Each biomedical waste facility shall implement a written operating plan to manage biomedical waste, in accordance with this chapter. This plan shall be available for review by the department and facility personnel. The plan shall include the following: a description of training for personnel;

procedures for segregating, labeling, packaging, transporting, storing, and treating, biomedical waste; procedures for decontaminating biomedical waste spills; and a contingency plan for emergencies.”

An alternate biomedical waste transporter should be identified if the registered biomedical waste transporter is unable to transport this facility's biomedical waste. Failure to have a secondary transporter could potentially lead to biomedical waste not being removed and disposed of timely affecting the health and welfare of employees and sheltered animals.

- C. ACAD has established appropriate procedures for biomedical waste disposal; however, these procedures are not consistently followed. During our daily observations, we noted biomedical waste within regular garbage.

As shown in Figure 35, a bloody latex glove was discarded in the regular waste bin instead of the Sharps biohazardous waste container or plastic bag. To properly dispose of medical biohazardous waste, specialized Sharps containers and plastic bags are located in the ACAD clinic and intake areas. Medical biohazardous waste is defined as any waste contaminated with potentially infectious agents or materials that may pose a threat to public health or the environment. Clinic staff indicated that the bloody glove was discarded in the waste bin in error.



Failure to discard medical biohazardous waste appropriately may result in increased public health risks.

Recommendation 83

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

Recommendation 84

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

Recommendation 85

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

50. Sanitation of Clinic Medical Facilities and Clinic Holding Areas Should be Consistently Followed.

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

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

ACAD's clinic policies and procedures list the following responsibilities of Veterinarian Technicians:

"Techs are required to maintain the clinic medical facility in a professional manner and free of animal body wastes and secretions, odors and bacterial growth. Odor control should be achieved through cleanliness rather than air fresheners. Loose animal hair is to be removed to prevent floating about over the body cavities of the patients that are open, thereby increasing the chance for infection. Cleaning and disinfection are an ongoing process.

Mop, scrub, and squeegee clinic floors following the conclusion of surgery daily. Floors shall be maintained free of debris (cotton balls, paper, etc.) to avoid accidental slipping and injury."

Inadequately maintained clinic facilities could negatively impact the health and recovery period of animals.

Recommendation 86

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

SECTION VI: FIELD SERVICES

Background

Field Service Operations

ACAD Field Services staff respond to calls and complaints received from citizens regarding animals. Calls are classified based on established priorities that determine the response times. E.g. a call regarding animal abuse and cruelty (where animal has been injured or in distress) represent a Priority One call with an expected response time of 30 to 60 minutes or less. ACAD's policies and procedures established the call priorities and expected response times shown in Table Z.

Table Z
Call Priorities and Expected Response Times

Priority	Description / Examples	Expected Response Time
1	<p>Calls are to be treated as emergency situations and should be handled prior to responding to lower level priority calls. Examples include:</p> <ul style="list-style-type: none"> ❖ Injured and/or sick stray animals ❖ All Police assist type calls ❖ Stray animal bites (or bite animal still at-large) 	30 -60 minutes or less.
2	<p>Calls are urgent; outside of responding to a Priority 1 call and should be handled as soon as possible. Examples include:</p> <ul style="list-style-type: none"> ❖ Confined stray animals ❖ Animal confined in a trap ❖ Return to Field 	ASAP before the end of shift or same day.
3	<p>Calls should be handled in a routine manner and remain a lower priority than a Priority 1 or 2 call. Examples include:</p> <ul style="list-style-type: none"> ❖ field investigations ❖ At-large/leash law (unless indicated animal aggressive) ❖ Harboring 	24 to 48 hours or less.
4	<p>Calls should be handled as a matter of routine and remain a lower priority than Priority 1, 2 or 3 calls. Examples include:</p>	48 to 72 hours or less.

Priority	Description / Examples	Expected Response Time
	<ul style="list-style-type: none"> ❖ DOAs (in unincorporated areas only) ❖ Tags/Certificates delivery or pick-up ❖ Donation pick-up 	

During FY 2015 to FY 2019, ACAD received approximately 61,500 calls and complaints requiring Field Services responses as shown in Table AA.

Table AA
Field Service Call Volumes FY 2015 Through FY 2019

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Calls	15,030	15,015	12,156	9,937	9,357
Total Calls	61,495				

SECTION VI: 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.

51. Field Service Response Procedures and Times Need Improvement.

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

- A. Nineteen of 60 (32%) field service calls sampled had response times that exceeded expected response times established in ACAD's policies and procedure, "Calls for Service Priorities" which require calls to be answered within the following timeframes:

Table AB
Call Priorities and Expected Response Times

Call Priority	Expected Response Time
Priority - One	30 – 60 minutes or less
Priority -Two	Before end of shift/same Day
Priority -Three	24 – 28 hours or less
Priority - Four	48-72 Hours

- B. The dispatch function is performed by a designated field service officer each shift while in the field increasing response times. Dispatch and call response activities should be segregated. While the designated field officer is responding to a call, dispatch activities cannot be efficiently performed and vice versa affecting response times.

Field calls should be within expected timeframes based on priority unless there are extenuating circumstances. Failure to adhere to response time standards could potentially lead to adverse outcomes to residents and pets, and may negatively affect public perception of services provided by ACAD.

Recommendation 87

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

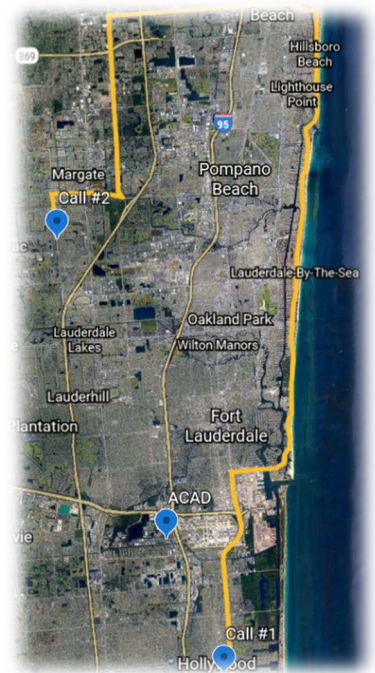
Recommendation 88

We recommend management separate dispatch and call response functions.

52. Monitoring of Field Service Personnel Activity is Inadequate.

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

- A. There are currently no formal Field Service Officer monitoring procedures. Based on discussions with the Field Service Supervisors, a review of the Daily Activity Response Report which captures calls to which officers are assigned is reviewed on an as-needed basis, but there are no documented procedures governing this activity.
- B. During our review of Field Service Officer activities using global position system (GPS) data for February 27, 2020, we identified irregular patterns, including:
 - i. Longer than usual routes between call locations. Field Officers should take the most direct route to each call-in order to respond timely.
 - ii. Spending most of the shift driving on highways, instead of driving through communities to patrol. Field Officers are required by ACAD's procedures to patrol neighborhoods.
 - iii. Stops unrelated to a specific call that appear longer than what would be considered normal or related to field officers' daily duties.
 - iv. Returning to the Shelter 50 to 90 minutes before end of shift while open calls were not responded to.
- C. Four of 16 (25%) field service trucks are not equipped with GPS units, and three are regularly utilized by Field Service



Officers. Field service trucks should be equipped with GPS devices to monitor Field Officer activity.

Field Service Officer activity should be routinely monitored. Without adequate monitoring, inappropriate activity and performance issues may not be detected in a timely manner.

Recommendation 89

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

Recommendation 90

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

Recommendation 91

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

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

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

- A. Seventy-one of 160 (44%) doses of controlled substances provided to animals documented on paper logs differed from the doses entered within the system of record, Chameleon. Data entered into the system of record should be accurate. Failure to ensure accurately enter data into the system of record reduces management's ability to monitor and account for the use of controlled substances.
- B. Eleven of 12 (92%) paper logs for bottles of controlled substances used contained a total of 148 mathematical errors where either the amounts used or the remaining balance of controlled substances remaining in the bottle could not be accurately reconciled. Reconciliation of the use of controlled substances should be designed to detect errors.

Failure to adequately reconcile the use of controlled substances may allow the misuse of these substances to remain undetected.

- C. Clinic staff did not sign-off on 4 of 12 paper logs (33%) as evidence of review. The review of controlled substance logs should be documented as required by ACAD's procedures. Without documenting the review of controlled substance logs, management is unable to demonstrate that established procedures were followed.

Recommendation 92

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

Recommendation 93

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

Recommendation 94

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

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

Data entry errors and inconsistencies in how employees enter "Treat by" identification information indicating who administered a controlled substance within Chameleon inhibit management's ability to identify who administered the substance. During our review, we noted:

- A. Transposition errors in the employees' "Person ID". One transposition error resulted in 49 of 105 (47%) controlled substance treatments being assigned to an Animal Care customer as opposed to the staff person who performed the treatments.
- B. Inconsistent use of employee identification including Chameleon Person ID, officer badge ID, employee's initials, or other alpha based entries.
- C. The "Treat by" field was left blank in 3% of controlled substance treatment records observed during the audit period.

Data entry processes should be standardized and include input controls to ensure consistency and accuracy. The administration of controlled substances should be accurately recorded and routinely monitored to ensure any unusual trends are detected and investigated for appropriateness. Failure to accurately record the issuance of controlled substances contributes to a lack of accountability over the administration of controlled substance, management's inability to accurately track activity performed by employees, and the inability to detect trends in controlled substance administration that could be indicative of inappropriate usage.

Recommendation 95

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

55. Telephone Voice Prompts Directing Calls to Field Service Officers Should be Clarified.

Telephone voice prompts to transfer calls to Field Services Officers need revision to restrict transfers to relevant calls. The system prompts the caller to select "Field Services" to report an animal related issue other than a lost or found animal. As a result, Field Service Officers receive a high volume of calls for adoptions, wildfires, and other matters outside their scope of duties. Automated answering systems should appropriately route calls with minimal human intervention to the correct area of responsibility. Receiving and Handling unrelated calls decrease efficiency and productivity of field officers.

Recommendation 96

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

SECTION VII: CUSTOMER SERVICE

Background

Customer Service Representatives

Customer Service Representatives (CSRs) are expected to have a working understanding of all areas of Shelter operations, they are expected to be proficient in the following areas:

Adoptions Program

CSRs are responsible for approving and processing applications and application fees. Upon approval, CSRs process adoptions, counsel and provide new owners with resources to aid in the animal(s) successful transition into their forever homes.

Foster Program

CSRs are responsible for approving and processing foster applications. Upon approval, CSRs may process an animal for Foster and/or enter the foster approved applicant into the foster database for future foster needs

Intake

CSRs play a vital role during the intake process. The intake process includes, but is not limited to:

- ❖ Owner Surrender
- ❖ Stray intake

CSR will process each incoming animal by scanning and photographing, collecting all available information about the animal, and entering it into the Shelter's record keeping system before the pet is passed to the Medical staff or Kennel staff accordingly.

Donations

CSRs are tasked with accepting monetary and material donations valuing \$499.99 or less from a citizen or an organization. In return, CSRs thank the benefactor with a token of appreciation offered by the County.

Retail Sales

CSRs are responsible for processing retail sales and refunds alike. A retail transaction may occur during a processing of an animal or on its own. CSRs are responsible for adding the item(s) to the customer's invoice, verifying the quantity, price, and payment information before storing the invoice in Chameleon. Since cash refunds can take approximately 6 weeks, CSRs are tasked with issuing direct vouchers (DV's) even for the smallest cash refunds. CSRs are also responsible for maintaining inventory and sales of the retail items either donated to Animal Care or purchased by Animal Care for resale.

Incoming Calls

All calls to ACAD's main number are answered by an automated system which then routes the calls to either an extension or to the County's Call Center. ACAD's procedures require CSRs to answer calls within three rings. During the 19 months reviewed ACAD received approximately 54,500 calls and approximately 11,900 or 22% were answered by CSRs.

Table AC
ACAD Incoming Customer Service Call Outcomes During Audit Period

Call Outcome	Count	Percentage of Total
Answered by Animal Care Customer Service	11,887	22%
Answered by Call Center	1,822	3%
Forwarded to Voicemail	40,839	75%
Grand Total	54,548	100%

SECTION VII: 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.

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

ACAD received 599 public records requests during the period October 1, 2018 to May 22, 2020, with an average response of 43 days. As of May 22, 2020, 62 public record requests were open with an average of 314 days since the receipt date. We selected a sample of 30 public records requests and noted the following:

- A. Ten of 30 (33%) were not fulfilled within 30 days of the initial request dates as shown in Table AD.

Table AD
Response Timeframes for Sampled Public Records Requests
October 1, 2018 to May 22, 2020.

Closed 30 Days or less	Closed 60 to 114 Days	Open PRR 85 Days 5/22/2020	Open PRR 311-349 Days (5/22/2020)	Open PRR 422-443 Days (5/22/2020)
20	3	1	3	3

Best Practices for Humane Care indicate that all organizations should be willing and able to share information with the public and other entities regarding the number and types of animals received and cared for, disposition of each animal, number and types of complaints responded to in the field and the outcome of those complaints if applicable. Organizations must be diligent to ensure that all data is complete and accurate.

Per Florida Statutes, public records requests are required to be fulfilled within a reasonable amount of time without reasonable delay. Failure to respond to public records requests in a reasonable timeframe may increase the County's legal risks.

Recommendation 97

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

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

During our review of the shelter's customer service training practices, we noted that the following:

- A. ACAD is not in compliance with County-wide, customer service training. We noted that on 2 of 24 (8%) employees hired after October 1, 2018 completed the Countywide SUNsational Service Training as of June 3, 2020. All Broward County employees are required to attend the SUNsational Service training within one year of employment.
- B. There is no formal and periodic in-house Customer Service training provided to ACAD employees on ACAD specific customer service policies and procedures. Customer service training is essential to providing the best experience to members of the public.

Failure to attend customer service training may result in employees inadequately trained to deal with members of the public to ensure the highest level of customer service is provided to County visitors affecting adoptions and returns.

Recommendation 98

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

Recommendation 99

We recommend management ensure staff receive ACAD specific customer service training as well as periodic refresher training.

58. Customer Service Calls are not Adequately Handled.

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

- A. The ACAD Customer Service number received 54,548 calls. Of those calls, 42,661 (78%) were not answered by Customer Service personnel. We found that:

- i. 75% of the unanswered calls were forwarded to voicemail.
- ii. 3% of unanswered calls were forwarded to the call center.

ACAD's policy and procedures require telephones to be answered within three rings. According to management, failure to answer calls timely may be attributed to staff shortages. Failure to answer incoming calls may deter potential adopters and possibly impact adoptions and fosters and contribute to a negative public perception of the shelter.

- B. During our review, we placed 20 calls to shelter to identify areas of improvement. We noted the following:

- i. 8 of 20 (40%) calls were determined to be "satisfactory" and the overall experience was positive.
- ii. 12 of 20 (60%) calls were determined to be "needs improvement", or a voicemail was "not returned"
 - a. For 6 of the 12 calls there were no options available to members of the public with no access to the Internet. Information is only provided within automated messages and the caller is recommended to visit ACAD website. Three call options on the voice response unit provide no opportunity to speak to a customer service representative. (*Options #2 – Spay and Neuter, #8 – Rabies, #9 – Volunteer*)
 - b. Two of 20 (10%) calls went to a voicemail directing the caller to ACAD's website as the individual responsible was out of the office for an extended period.
 - c. Two of 20 (10%) calls were not returned within 3 days of the auditor leaving a voicemail.
 - d. Two of 20 (10%) calls were determined to be unsatisfactory as the customer service representative did not provide adequate responses.

Calls should be answered in a timely and consistent manner to ensure members of the public are provided a high level of customer service. Additionally, The Division's SOP require calls to be answered by the 3rd ring per ACAD Customer Service policies and procedures. Failure to answer customer's calls into the shelter results in poor customer service and may result in reduced adoptions, and increases in unlicensed pets, stray animals, and shelter population.

Recommendation 100

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

Recommendation 101

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

59. Customer Service Practices at ACAD Require Enhancement.

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

Adoption

Customer Rating: 86%

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

Foster

Customer Rating: 80%

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

Rescue

Customer Rating: 80%

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

Euthanasia

Customer Rating: 71%

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

Veterinary Partners

Customer Rating: 78%

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

Attention to feedback received from former visitors to the shelter is essential to ensuring the highest level of customer service is provided to former and future visitors. By not obtaining

customer satisfaction feedback, opportunities for improving the shelter are missed. Failure to improve the customer experience could erode public trust and confidence in the shelter.

Recommendation 102

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

Recommendation 103

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

SECTION VIII: GOVERNANCE

Background

Standard Operating Procedures

ACAD has established standard operating procedures to govern activities within the shelter. Standard operating procedures cover a variety of operational areas including:

- ❖ Calls for Service Priorities
- ❖ Animal Impounding and Unloading.
- ❖ Scanning Animals for Microchips
- ❖ Veterinary Clinic
- ❖ Euthanasia Review
- ❖ Security Controls
- ❖ Disinfecting / Cleaning
- ❖ Adoptions
- ❖ Information Technology User Access

Animal Care Advisory Committee

The Animal Care Advisory Committee was created by Broward County Resolution No. 2008-832, adopted November 13, 2008. The Animal Care Advisory Committee does not operate in a regulatory or authoritative capacity, but rather is available to assist Animal Care concerning animal issues or shelter programs and services.

The Committee also helps to administer the Animal Care Trust Fund and accepts and disburses gifts, grants and other awards of money paid to Broward County for the use and benefit of animals in the County.

The Board consists of eleven (11) members. Each County Commissioner shall appoint one (1) member who shall represent a specific category chosen by draw as follows:

- ❖ Veterinarian licensed by the State of Florida who is currently practicing veterinary medicine in Broward County, whose practice consists primarily of caring for domestic animals;

- ❖ Full-time employee of an animal welfare organization;
- ❖ Member of a local, nonprofit organization providing services to stray or unwanted animals;
- ❖ Certified Applied Animal behaviorist;
- ❖ Full-time employee of a municipal animal regulatory agency empowered and authorized to enforce local ordinances;
- ❖ Full-time employee of a law enforcement agency, or a former employee of a law enforcement agency who has significant experience in investigating animal cruelty or other animal-related crimes;
- ❖ Full-time employee or active board member from a wildlife animal rescue organization who has at least one (1) year of experience actively managing operations in the organization;
- ❖ Owner, partner, or officer of a pet retail store who resides in Broward County, and whose business represents the local sales market; and
- ❖ Full-time employee from the State of Florida Broward County Health Department, or someone who specializes in epidemiology, zoonotic, or communicable diseases.

The Board shall also appoint two (2) members of the Advisory Committee at large, neither of whom shall meet any of the categorical requirements set forth above.

Animal Care Advisory Committee meetings are held quarterly a minimum of 4 times per year.

SECTION VIII: 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.

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

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

- A. The Committee is comprised of six members, not the eleven required by Section 12.290. Committee members from the following membership categories are not present:
 - i. nationally recognized animal welfare organization
 - ii. certified applied animal behaviorist
 - iii. municipal animal regulatory agency
 - iv. wildlife or large animal rescue organization, and
 - v. State of Florida Broward County Health Department.

Section 12.290 of the Administrative Code requires ACAC to be composed of the following 11 members, as follows:

- i. A veterinarian licensed by the State of Florida who is currently practicing veterinary medicine in Broward County, whose practice consists primarily of caring for domestic animals;
- ii. A full-time employee of a nationally recognized animal welfare organization (e.g. The Humane Society of the United States, Best Friends Animal Society, American Humane, Society of Animal Welfare Administrators, American Society for the Prevention of Cruelty to Animals, the National Federation of Human Societies, etc.);
- iii. A member of a local, nonprofit organization providing support or services to stray or unwanted animals;

- iv. A certified applied animal behaviorist who has a Bachelor of Science or Bachelor of Arts degree in animal psychology, ethology, animal sciences, veterinary medicine, or similar discipline with additional training and/or education in applied animal behavior;
- v. A full-time employee (supervisor, manager, director, etc.) of a municipal animal regulatory agency empowered and authorized to enforce local ordinances;
- vi. A full-time employee (supervisor, manager, director, etc.) of a law enforcement agency, or a former employee (full- or part-time) of a law enforcement agency who has significant experience in investigating animal cruelty or other animal-related crimes;
- vii. A full-time employee or active board member from a wildlife or large animal rescue organization who has at least one (1) year of experience actively managing operations in the organization;
- viii. An owner, partner, or officer of a pet retail store who resides in Broward County, and whose business represents the local sales market;
- ix. A full-time employee (supervisor, manager, director, etc.) from the State of Florida Broward County Health Department, or someone who specializes in epidemiology, zoonotic, or communicable diseases; and
- x. Two members who do not belong to any of the categories above.

Four County Commissioners have not appointed a member to the Animal Care Advisory Committee. As a result, the Animal Care Advisory Committee lacks the depth of knowledge and experience required by the Administrative Code to assist in developing public policies concerning animal issues, and to assist in goal setting, and long-range planning for the Animal Care and Regulation Division.

- B. The Animal Care Advisory Committee does not consistently act within the functions, powers, and duties granted to it by the Administrative Code. Six of 9 (66%) of the decisions made by the committee were inappropriate and exceeded the committee's function as shown in Table AE.

Table AE
Evaluation of Animal Care Advisory Committee Motions for
Calendar Years 2018 and 2019.

ACAC Meeting Date	Motion	Motion Within ACAC's Scope	Amend Ordinance or Admin Code	Long-Range Plans	Shelter Operations
2/2/2018	Advise to Board to amend Section 12.290, Administrative Code, to add two at-large members to ACAC	Yes	1		
4/13/2018	Advice to Board to amend Section 12.290, Administrative Code, to reduce number of ACAC members from eighteen to nine	Yes	1		
6/14/2019	Funding for Sterilization Program and Adoption Program	No			1
8/2/2019	Cap of \$2,000 in medical reimbursement to fosters and adopters	No			1
8/2/2019	Allocate funds from Adoption Trust for animal behaviorist services	No			1
8/2/2019	Form a round table to discuss future of volunteers	No			1
8/2/2019	Temporary suspension on firing volunteers	No			1
11/8/2019	Advise to Board to amend Ordinance Chapter 4, Dogs and Cats	Yes	1		

ACAC Meeting Date	Motion	Motion Within ACAC's Scope	Amend Ordinance or Admin Code	Long-Range Plans	Shelter Operations
11/8/2019	Approve \$442,000 of trust funds for a sterilization van	No			1

The ACAC does not limit agenda items to topics that assist with the refinement of general policies, shelter programs, services, and development of long-range plans. Instead, the ACAC agenda includes public input and committee discussions concerning shelter operations. Pursuant to Section 12.293, Administrative Code, the ACAC

- ❖ Shall serve as an advisory body to assist with the refinement of general policies, shelter programs, services, and development of long-range plans for the Animal Care and Regulation Division.
- ❖ Shall not operate in a regulatory or authoritative capacity.
- ❖ May advise the Board of County Commissioners regarding revisions to the Animal Care and Regulation Ordinance, animal-related issues, and policies.
- ❖ Shall make requests and recommendations in writing to the Director of the Animal Care and Regulation Division.

Failure to focus on areas of responsibility reduces the effectiveness of the ACAC.

Recommendation 104

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

Recommendation 105

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

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

ACAD management reached out to selected non-profits to raise matching funds for a Petco matching grant. There was no opportunity for other non-profit organizations to participate and no partnership agreement was defined to manage the relationship and the funds received. ACAD raised \$11,124 and the non-profit raised \$10,000. The shelter received the \$20,000 matching grant.

Partnerships with third-party organizations should be defined and controlled. Failure to take due care may impact the perception of the County and the relationship with the participating organization.

Recommendation 106

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

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

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

- A. Performance measures and organizational objectives are not consistently aligned as shown in Table AF

Table AF
Organizational Objectives Versus Performance Measures

Objectives	Performance Measures
1.1: Reduce length of stay.	Number of animals released to rescue groups
1.2 Develop larger "Return to Field" program for all healthy outdoor cats.	Number of animals sterilized
1.3 Develop a targeted marketing/media campaign ahead of kitten season.	Live release rate %

Objectives	Performance Measures
1.4 Vaccinate all pets entering shelter for disease prevention.	
1.5 Increase ACAD adoption events at the shelter and offsite.	Number of animals adopted
1.6 Implement pet enrichment programs.	
1.7 Update practices, including technology, to best identify the needs of our pets.	Number of animals sheltered (intake)
1.8 Capacity for Care and Sanitation Protocols.	
2.1 Establish an effective "Help Line" for the community.	
3.1 Increase spay/neuter, vaccination, and licensing services. Measurable outcome: Add a minimum of three new SNIP partners for the sterilization programs for FY19.	Number of free or low-cost sterilizations and community wellness services performed
4.1 Implement larger scale Foster Program.	Number of foster hours
4.2 Volunteer participation in all areas of the shelter.	Number of volunteer hours
5.1 Enhance counseling and alternative resources during potential pet surrender situations.	
5.2 Increase Community engagement of Field Officers to encourage pet retention.	
5.3 Transfer from Municipalities.	
5.4 Increase Marketing Efforts.	
6.1 Clear expectations for all ACAD positions/Improved Communications.	
6.2 Conduct Training on Standard Operating Procedures to Call Center.	
6.3 Mandated Training for Officers.	
7.1 Formalize an agreement with strategic partners, non-profit organizations, and national partners to be part of a "Coalition" or "Alliance."	

Objectives	Performance Measures
7.2 Increase Community Support/Outreach.	Number of educational outreach programs
8.1 Identify improvements to Division animal abuse and cruelty procedures and enforcement options.	
	Number of rabies registration licenses sold
	Number of pets returned to their owners at the shelter
	Number of animals returned to their owners via the Free Ride Home Program
	Number of visitors to the shelter
	External customer satisfaction rating
	Average response time per call (minutes)
	Compliance percentage after warning

Organizational objectives and performance measures should be aligned. Failure to align objectives and measures increase the risk that organizational objectives will not be achieved.

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

Data used to support performance measures should be adequately maintained. Failure to adequately support performance measures jeopardize the achievement of organizational

objectives, reduces the effectiveness of management's decisions, and reduces confidence in the data provided by the agency.

Recommendation 107

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

Recommendation 108

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

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

During our review, we noted that 15 positions report directly to the Assistant Director which seems excessive. An ideal span of control, is around 6 subordinates per manager (*See "Span of Control in an Organization" by Himanshu Juneja, December 26, 2008.*) With this wide span of control in a dynamic organization that encounters many unusual and different types of situations involving potential emergencies, the Assistant Director's effectiveness is not maximized. Supervisory positions should be used to reduce the Assistant Director's span of control. Failure to have appropriate spans of control may reduce organizational effectiveness.

Recommendation 110

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

64. Management Does not Periodically Conduct Emergency Evacuation Drills.

During our review, we noted ACAD does not perform periodic emergency evacuation drills of the shelter. There are many reasons the shelter may have to be evacuated including bomb threats, fire, active shooter, etc. During these situations, the lives of employees, volunteers, visitors, and animals should be considered. Management should ensure emergency evacuation procedures are adequate and are periodically reinforced through practice drills to ensure that employees and volunteers are aware of procedures and responsibilities and to ensure appropriate resources and protocols are in place.

Recommendation 111

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

SECTION IX: BUSINESS OPERATIONS & PROGRAMS

Background

Business Operations

Animal Care Trust Fund

The Animal Care Trust Fund includes four areas:

1. Sterilization Trust includes programs such as Spay-And-Neuter, Return-To-Field, and Trap-Neuter-Release. This trust is funded through a \$3 surcharge on the first 100,000 pet licenses sold each fiscal year and 100% of license fee revenue thereafter. Funds are also collected from fees of residents who reclaim their unsterilized pets and any excess funds over \$20,000 from the Victim Trust.
2. Adoption Marketing Trust provides for marketing relating to adoption services. This program is funded through a \$1 surcharge on pet licenses.
3. General Trust consists of funds donated to the Animal Care and Adoption Division that are used according to the donor's wishes. If the donor does not designate a specific purpose, then funds are used for general animal welfare.
4. Bite Victim Trust assists victims unable to pay their medical bills occurring because of animal attacks. Victims can be a person or an animal. The Bite Victim Trust is funded through bite fees, gifts, grants, and other revenue to pay for medical expenses of dog or cat bite victims. This trust is capped at \$20,000. Excess revenue is deposited in the Sterilization Trust.

Employee Timekeeping and Payroll

The Kronos Timekeeping System (Kronos) went live in April 2014. Hourly employees are required to "punch" in and out of Kronos clocks using biometrics during their shift to track time worked. Kronos works in tandem with the Cyborg Payroll System (Cyborg) to transfer all approved employee timecard information to Payroll for processing. As Cyborg processes timecard information, hours and pay codes are processed through automated rules designed to calculate final pay.

The Human Resources Division (HRD) established a process that includes two roles responsible for timecard management (Payroll Liaison and Supervisor). Collectively, these two roles are responsible for the review and management of employee timecards.

The Payroll Liaison role grants the employee access to view employee timecards and system reports and to perform a final signoff once they have determined all approvals are in place and that overall employee hours appear complete. The role does not have the ability to approve timecards or perform data entry functions.

The Supervisor role, can add, edit, or delete timecard transactions such as employee time punches or employee pay codes. Supervisors are also charged with the approval of employees' timecards. Procedurally, both hourly and salaried employees are required to review and approve their timecards prior to the Supervisor's final approval.

Public Education, Marketing & Outreach

ACAD primarily uses social media (YouTube & Facebook) to advertise its services to the public. The use of designated Social Media Internet Web Sites is governed by the County Administrator in conjunction with the Office of Public Communications.

Citations

Animal Bites

Once a bite report is issued and Field Officers verify a bite has occurred, all bite cases must be pursued unless the victim verbally notifies or provides a written statement indicating they don't want citations to be issued or any action to be taken by the Field Officer. Typical Citations related to bite investigations include:

- ❖ Dog at large
- ❖ Minor bite (muzzle order cannot be issued if this citation is written)
- ❖ Rabies vaccination not current
- ❖ No license
- ❖ Bite with injuries

Non-Bite Citations

Other violations of animal laws unrelated to bites are at the discretion of the Field Officer. Non-bite citations include the following:

- ❖ 4-3- Animal at large (pet not confined or somehow controlled)
- ❖ 4-4- Nuisance animals- Property owner has the right to humanely catch or trap a nuisance cat or dog.
- ❖ 4-5- Impoundment- Cat or dog has been picked up by ACAD law enforcement officer and brought to shelter.
- ❖ 4-6- Confinement during heat- Pet owner must confine unspayed female cat or dog that is in heat in a house or secured location.
- ❖ 4-8- Permitting an animal to commit a nuisance- Allowing dog or cat to defecate in unrestricted areas.
- ❖ 4-10- Rabies vaccinations for cats and dogs
- ❖ 4-11- Registration for Cats and Dogs
- ❖ 4-11.5- Aggressive dogs
- ❖ 4-12- Dangerous dogs
- ❖ 4-13- Guard dogs
- ❖ 4-17- Cruelty and Fighting Animals- Serious offenses which permits seizure of animals and issuance of citations.
- ❖ 4-19- Abandonment of Animals
- ❖ 4-20- Cruelty and Fighting Animals- Serious offenses which permits seizure of animals and issuance of citations.
- ❖ 4-23- Harboring of Stray Animals- Person must report to ACAD within 48 hours of finding animal.
- ❖ 4-32- Animals in Vehicles- Leaving animals in a motor vehicle without adequate ventilation.

Once a citation is issued it is registered with the Clerk of Courts who collects payment and remits amounts collected to the County.

Programs

SNIP Program

The SNIP Program is a voucher-based program, which provides free or low-cost sterilization services for OWNED dogs and cats. The program is only available to Broward County residents. 8 vouchers are granted per day to any combo of dogs and cats. SNIP services include:

- ❖ Spay/neuter surgery
- ❖ Rabies vaccination
- ❖ Broward County Registration License Tag

The vouchers granted are between \$10 to \$70 per voucher depending on the income level of the recipient. Once granted a voucher, the recipient can take their animal to one of 20 approved Veterinarian providers for administration of the spay, neuter or rabies service. The recipient's bill is offset by the voucher amount approved. The Veterinarian provider submits a packet to ACAD for reimbursement. In the event a voucher is not approved the vet provider can seek reimbursement from the recipient.

The SNIP program budget for FY 2019 was \$515,000 and a total of 5,736 vouchers were awarded to eligible residents during the fiscal year.

TNR Program

TNR is also a voucher-based program for which residents can also apply online. The purpose of this program is to encourage residents to trap stray cats and take them in to authorized Veterinarian providers to have them neutered or spayed and then ultimately returned to the field. A total of 3 vouchers per day for \$50 are granted for cats only. There are 10 providers who will accept a TNR voucher. Like SNIP, the Veterinarian provider submits a packet to ACAD for reimbursement.

The TNR program budget for FY 2019 was \$200,000 and a total of 5,000 vouchers were awarded to eligible residents during the fiscal year.

RTF Program (Humane Society Contract)

The RTF program is a contract between Animal Care and the Humane Society to aid animal care in spaying and neutering cats. This program is especially beneficial during kitten season. The Humane Society will pick up cats/ kittens twice a week as well as provide a mobile spay and neuter vehicle to perform the procedures. The cats and kittens are then returned to the field once the surgeries are performed. The cost to the shelter is \$30 per cat and Humane Society submits monthly invoices to ACAD to receive reimbursement based on the number of cats/kittens they performed surgeries on during the prior month.

The RTF budget was \$100,000 for FY 2019. No data was available for the number of cats spayed and neutered through this program. However, based on a total of \$85,688 expended during the fiscal year, at \$30 per cat, we estimate that 2,856 (\$85,688/ \$30) cats were spayed and neutered through the RTF program

SECTION IX: 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.

Spay and Neuter Programs

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

Spay and neuter policies and procedures are inadequate. During our review, we noted the following:

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

Policies and Procedures are necessary to establish goals, objectives, roles and responsibilities, and monitor effectiveness of the program. Periodic update and management approval to policies and procedures ensures business continuity and defines program initiatives in line with updated strategic goals. Lack of policies and procedures may result in lack of consistency in achieving organizational objectives.

Recommendation 112

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

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

Voucher redemption procedures for the Spay and Neuter Program require enhancement. During our review, we noted the following:

- A. There are no controls in place to ensure income verification is performed at voucher issuance and at voucher reimbursement. Management indicated that the lack of income verification was by design to speed up the process. The amount of the voucher is based on income with individuals having an income over \$75,000 being ineligible, as follows:

- i. \$0 - \$38,750 – Free Voucher
- ii. \$38,751 – \$58,080 – \$10 Co-pay
- iii. \$58,081 - \$74,999 – \$70 Co-pay
- iv. \$75,000 and over – Not Eligible

Failure to verify income allows for ineligible residents to obtain vouchers or for residents to receive more aid than they are qualified for, reducing the funding available for residents who need it.

- B. Procedures are not adequate to detect invalid vouchers prior to payment. Vouchers received from SNIP and TNR providers are not reconciled against the master list of approved vouchers within the web portal system to ensure validity. Instead, ACAD staff currently only verifies 'suspicious' vouchers by performing a voucher re-print, however, there is no process in place to ensure a voucher is marked as redeemed. We noted 5 of 46 (11%) vouchers reviewed with the following exceptions:

- i. One voucher was expired.
- ii. One voucher was awarded on December 30, 2018, but the surgery was performed a day before on December 29, 2018 according to the packet submitted for reimbursement.
- iii. Two vouchers submitted were reprinted with new expiration dates that did not match the original expiration dates in the web portal database.
- iv. One voucher, though valid, was not included in the supporting files provided by the provider for reimbursement.

- C. Procedures provided to veterinarians for TNR do not require the veterinarian to verify that the cats getting TNR are indeed strays and not owned pets. Only procedures for stray

cats should be reimbursed using vouchers through the TNR program and only owned pets should be reimbursed using vouchers through the SNIP program.

Policies and Procedures should be adequate to maintain the integrity of spay and neuter programs. Failure to maintain the integrity of the program reduce its effectiveness and wastes County resources.

Recommendation 113

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

Recommendation 114

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

Recommendation 115

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

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

The Spay and Neuter Programs are not adequately monitored for effectiveness. The spay and neuter program is driven by the budget not on data monitoring demand or increases and decreases in animal populations. Management has no method to monitor whether the program is achieving its objective. Management should assess how well the program is performing to make appropriate adjustments to tactics and strategy. Without effective monitoring controls management is unaware of whether the program is meeting its objectives.

Recommendation 116

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

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

During our review, we noted 99% of animals handled by the shelter as part of the Return-To-Field (RTF) program were categorized as stray intakes during the period 2015 to 2019. Categorizing animals in the RTF program as stray is out of compliance with Broward County's Code of Ordinance, Chapter 4, Section 4.2(rr), which defines RTF as specific to community cats and 4.2(gg) which states that "community cats shall not be considered stray". Animal data classifications should comply with County ordinance. Failure to classify animals appropriately results in non-compliance with County ordinance.

Recommendation 116

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

Public Education, Marketing, & Outreach

69. Public Education and Outreach Requires Enhancement.

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

According to Best Practices for Humane Care, offsite events will increase exposure for pets to potential adopters who may not visit an animal organization. These offsite venues make adoptable pets available to a wider range of people looking to acquire a new pet. Management should set goals for adoption events and track progress towards achieving them. Without setting goals, management will not be able to adequately define success and increase positive animal outcomes.

Recommendation 117

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

70. Marketing Programs are not Adequately Monitored for Effectiveness.

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

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

However, ACAD does not perform surveys or ask visitors to their website or the facility how they heard about the Shelter. As a result, the effectiveness of the promotional activities is not captured or independently measured. Outcome measurement provides effective tools for evaluating the effectiveness of promotional activities. Failure to track and analyze effectiveness could result in the repeated use of ineffective promotional processes and methods.

Recommendation 118

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

Payroll**71. Employee Timekeeping Practices Require Enhancement.**

During our review of one pay period, we noted 46 instances where Supervisors manually entered time (punches) for 20 employees which seems excessive for the size of the organization. Nine of the 20 employees had both in-punches and out-punches manually entered on the same day. County policies require hourly employees to clock-in/out at the start and end of their shift using biometric timeclocks installed in the facility. Supervisors may enter punches on an exception basis e.g. The employee is working offsite and cannot clock in/out, or an employee forgot to clock in/out. Failure to follow established timekeeping practices may lead to inappropriate activity, including payroll fraud.

Recommendation 119

We recommend management:

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

Trust Funds

72. Trust Fund Account Setup and Management Needs Improvement.

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

- A. All four trust fund balances are comingled and not accounted for separately making it difficult or impossible to validate fund balances and ensure that funds are transferred and disbursed for the purposes intended by County ordinance. For example:
 - i. ACAD was unable to provide the fiscal 2019 year-end fund balance for each of the four trust funds.
 - ii. After review of the Victim Trust Fund, we were unable to verify that \$8,364.67 in excess Victim Fees for fiscal year 2019 were allocated to the Sterilization Trust Fund account.
 - iii. After review of the Adoption Trust Fund, we were unable to verify that \$40,513.70 in interest income for fiscal year 2019 was allocated to the Adoption trust account.

The Code of Ordinances outline specific requirements for each trust fund as shown in Table AG.

Table AG
Code of Ordinance Requirements for Each Trust Fund

Fund	Code of Ordinances	Requirements
General Trust Fund	Section 4-30	<ul style="list-style-type: none"> ❖ the fund shall be self-perpetuating year to year ❖ the fund shall be a separate account established and maintained apart from the general revenue fund and accounts of Broward County.
Sterilization Trust Fund	Section 4-35	<ul style="list-style-type: none"> ❖ the fund shall be self-perpetuating year to year ❖ the funds received shall be deposited in a separate account established and maintained apart from the general revenue fund and accounts of Broward County to provide for the sterilization of dogs and cats.

Fund	Code of Ordinances	Requirements
Victim Trust Fund	Section 4-34	<ul style="list-style-type: none"> ❖ the fund shall be self-perpetuating year to year ❖ the funds received shall be separately established and maintained apart from the general revenue funds and accounts of Broward County and held in trust and inure to Broward County, its successors and assigns, and shall be expended, utilized, and disbursed only for the use and benefit of Broward County dog or cat bite victims.
Adoption Trust Fund	Section 4-36	<ul style="list-style-type: none"> ❖ the fund shall be self-perpetuating year to year ❖ funds received hereunder shall be deposited in a separate account established and maintained apart from the general revenue fund and accounts of Broward County to provide for the adoption of dogs and cats.

- B. The Sterilization trust account was underfunded in fiscal year 2019 by \$173,084.61 of license sales, which is due from the veterinarian partners, and is not recorded in PeopleSoft as an accounts receivable. The revenue recognition principle requires revenue to be recognized in the period it is earned.
- C. After review of the Adoption Trust Fund, we noted that donations are not properly managed.
- i. Adoption donations of \$29,131 were incorrectly recorded to the General Trust Account for fiscal year 2019. Adoption donation should be recorded in the Adoption Trust Fund.
 - ii. \$5,203 in donations were recorded to incorrect account 473020, Contributions and Donations, instead of the correct account 473022, Donations Under \$10,000. Pursuant to County policy V1C14 - Donations, all monetary donations received under \$10,000 are to be recorded in account 473022, within the appropriate trust fund.
- D. Seven of 17 (41%) of Adoption Trust Fund disbursements reviewed were not in compliance with the Code of Ordinances. Specifically, we noted the following non-compliant disbursements:
- i. Four disbursements for shelter operating expenditures totaling \$2,277;

- a. \$350.73 for animal food trays
 - b. \$423.05 for plastic trash can liners
 - c. \$1,423.48 for a project to track animals.
 - d. \$80.00 to the Association of Shelter Veterinarians for membership dues
- ii. Three disbursements for sterilization expenditures totaling \$676;
- a. \$562.50 for relief veterinary services.
 - b. \$110.56 for ACAD personnel Group Insurance
 - c. \$2.97 for ACAD personnel Basic Life Insurance

Trust fund accounts should be managed adequately, and monies should be accounted for and disbursed appropriately. Failure to adequately handle trust fund transactions affect the integrity of financial records and may violate the Code of Ordinances.

Recommendation 120

We recommend management ensure:

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

*Citations***73. Citation Administration Procedures and Forms Require Enhancement.**

During our review of citation administration, we noted the following:

- A. Written procedures do not exist to ensure all citations are accounted for. The current process requires staff to account for each prenumbered citation and to complete a Request for Dismissal Form for voided citations; however, the process is not documented as a Standard Operating Procedure. Written policies and procedures are necessary to ensure all citations issued or unissued are accounted for. Written policies and procedures ensure consistency, business continuity, and define roles and responsibilities related business processes. Lack of policies and procedures can result in lack of appropriate oversight and inconsistent tracking of citations.
- B. Current citation forms do not include a disclosure required by County Ordinance. Broward County Ordinance Sec 4.28 (c)(8) requires that citation form include a "Notice that additional citations may be issued for each day that the applicable violation is found to exist." Failure to include disclosures as required by County Ordinance, may lead to confusion among the Public and reduce enforceability for repeat offenders. The public may not be aware that they can receive the same citation multiple times if they are repeat offenders.

Recommendation 121

We recommend management establish written policies and procedures for citations.

Recommendation 122

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

Cash Handling

74. Mail Handling Procedures Require Enhancement.

ACAD's procedures do not require that mail be opened by two people to ensure dual control and reduce the risk of the concealment of funds. While ACAD's mail handling procedures are in compliance with Volume 1 of the County Administrative Policies and Procedures (CAPP) Volume 1, Chapter 1, Section 2.2.1, more is needed to ensure monies received by mail are appropriately handled. ACAD receives monies from fees and donations via mail. Requiring two individuals to open and process mail helps to ensure all checks are accounted for and reduces the risk of misappropriation of County funds.

Recommendation 123

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

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

Management has not implemented a procedure to change the combination of the safe at least annually and when someone with the knowledge of the combination is terminated. During our review, we noted that the previous CSR Supervisor was terminated; however, the combination of the safe was not changed. County Administrative Policies and Procedures, Volume 3: Cash Handling and Deposit, Section 4.1 states:

Safe combinations or locks must be changed accordingly to prevent unauthorized access. If the storage device under custody is a manual-type safe, change the mechanical combination of the safe upon separation of a group-member who has had previous group access. In the case of an electronic-type safe, change the electronic safe-combination annually, with the access code being disabled immediately once an individual with previously granted access code has been separated. A record should be maintained of such changes.

Without periodically changing the safe combination as required by County policy, management cannot ensure that access to the safe is restricted to authorized personnel increasing the risk of misappropriation of County assets.

Recommendation 124

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

76. Daily Deposit Verification Procedures Require Enhancement and are not Consistently Followed.

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

- A. Cashier Certification forms for 2 out of 30 days (7%), totaling \$633 were not verified by a Supervisor and reviewed and signed by an Account Clerk for accuracy. ACAD's procedures require that Cashier Certification Forms be approved and independently verified by supervisory personnel (Account Clerk).
- B. Thirteen of 30 deposits (43%), totaling \$140,714.12 were not deposited the next business day as required by County Policy. Deposits were made an average of 3 business days with a range of 2 to 8 business days after the date of receipt.
- C. No cash shortage or overage report is maintained at ACAD. Cash handling best practice requires that management track cash shortages and overages to identify cashier patterns of cash handling and obtain timely notification of training needs, and inappropriate activity.

Management should implement appropriate cash management procedures. Failure to adequately track cash overages and shortages and ensure that monies are deposited timely increase the risk of inappropriate activity and the loss of County assets.

Recommendation 125

We recommend management ensure:

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

Partnerships and Contract Administration

77. The Contract Between ACAD and Pet Supermarket is Invalid and Has not Been Renewed Since 2012, even though Services are Still Performed Between Both Parties.

The Pet Supermarket agreement is expired and has not been renewed or updated since September 2012. We further noted that provisions within the old agreement are still in effect today, and that monitoring and progress reports of animals at Pet Supermarket is not occurring per the terms of the agreement. The Pet Supermarket contract is required to be renewed every four years per the initial agreement. Animal Care and Pet Supermarket are both performing under an outdated and expired contract. Contracts should be current between the County and any 3rd party to reduce legal risks to both parties.

Recommendation 126

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

Procurement

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

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

- A. Transactions are potentially split to circumvent the \$3,500 P-Card limit. Cardholder transactions totaling \$352,947, considered potential splits, were processed within one to seven days or there were an excessive number of monthly transactions with the same vendor. Some of the potential split transactions were processed by one cardholder while others represented joint purchases by at least two cardholders. See Examples in Table AH below.

Table AH
Lighting Observations for Kennel Area 1 From February 17 – 23, 2020

Example 1	Transaction #	Merchant	Transaction Date	Invoice / Receipt Date	Amount
	1	PHILLIPS FEED SERVICE FL	9/18/2019	9/18/2019	\$ 3,500.00
	2	PHILLIPS FEED SERVICE FL	9/19/2019	9/19/2019	\$ 1,794.54
				Grand Total	\$ 5,294.54
Example 2	1	PCI*PATTERSON VETERINA	10/10/2018	10/9/2018	\$ 3,492.26
	2	PCI*PATTERSON VETERINA	10/12/2018	10/11/2018	\$ 215.40
	3	PCI*PATTERSON VETERINA	10/12/2018	10/11/2018	\$ 258.30
	4	PCI*PATTERSON VETERINA	10/12/2018	10/11/2018	\$ 423.00
				Grand Total	\$ 4,388.96

- B. Master agreements are not consistently used to reduce costs. During our review, we noted:
- i. ACAD overpaid \$748 for Nitrile Gloves from a vendor and incurred shipping costs of \$547 by purchasing these gloves from a vendor not covered by the existing master agreement. The price paid by ACAD was 20% greater than the master agreement price, which also provides free delivery.
 - ii. There were 347 purchases of animal food and supplies from seven vendors totaling \$463,388. Management has not yet explored negotiating a master agreement for animal food and supplies frequently purchased.

Master agreements should be established for frequent purchases, and should be used, once established. Failure to establish or use master agreements may result in additional costs that could have been avoided

C. From a sample of 60 P-Card transactions we noted the following:

- i. Thirty-eight of 60 (63%) p-card transactions totaling \$34,084 were not signed as received and we could not be determined whether the items purchased were received by ACAD.
- ii. Six of 60 (10%) p-card purchases totaling \$8,102 were not supported by detailed invoices. As a result, we were unable to determine whether they were reasonable, necessary, allowable by the County, and exempt from sales tax.
 - a. Four of the six were supported only by summary credit card receipts without purchase details.
 - b. Two of the six purchases had not attached invoice or other documentation.
- iii. Three of 60 (5%) p-card purchases. Totaling \$699, were not exempt from sales tax.

P-card holders are responsible for receiving and inspecting all ordered goods/services or be advised in writing by the person receiving the goods. Ensuring a clear description of goods/services purchased is entered within the comments section when reconciling P-Card transactions in PeopleSoft. Ensuring the receipt provides sufficient detail regarding the item purchased, including a printout of the item ordered, if necessary. Ensuring all transactions are thoroughly reviewed, conform to the P-Card policy, are valid, and appropriate. Keeping complete and accurate records of P-Card purchases, including maintaining physical or electronic copies of receipts. Agency p-card approvers are responsible for ensuring Cardholder compliance with requirements of the P-Card Program. Failure to comply with the requirements of the P-Card Program increases the risk of unauthorized transactions.

Recommendation 127

We recommend management ensure:

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

Recommendation 128

We recommend management ensure:

- A. Master Agreements are utilized when available.
- B. Management establish master agreements for food and supplies frequently purchased.

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

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

- C. Five of 19 (26%) purchases or 26% totaling \$29,043 that require quotes, were not supported by quotes. As per memorandum issued by Director of Purchasing on November 8, 2019; one quote is required for non-procurement card purchases less than \$3,500 and two quotes for items \$3,501 to \$7,500. The Certified Agency Buyer is responsible for ensuring the quotes are obtained based on the estimated cost of the purchase before selecting a vendor, or there is a Master Agreement in place negotiated by the Purchasing division. Failure to obtain quotes could result in the County paying non-competitive prices.
- D. Nine purchases totaling \$115,600 were not signed for when received. When purchases are received the accompanying invoice or receiver slip is required to be signed by the person receiving the goods to ensure the goods are received by the agency. Failure to require documentation of receipt of items purchased could result in undetected losses and misappropriation of County assets.
- E. Two assets purchased for a total of \$65,470 were not tagged and capitalized in the accounting system. A Hobart Commercial Dishwasher purchased for \$23,975 and Industrial Shade Ports for \$41,495. Accounting Division's Internal Control Handbook requires selected purchases greater than \$1,000 to be capitalized and asset tagged. Failure to properly record items subject to capitalization results in an overstatement of expenses and does not facilitate tracking of the County's

Recommendation 129

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

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

SECTION X: INFORMATION SYSTEMS

Background

Information Systems

Chameleon

ACAD uses an integrated shelter case management system called Chameleon to assist in managing shelter activities such as licensing, field operations, cashiering, veterinary record-keeping, and shelter management. Animal intake, outcome, and medical records are maintained within the Chameleon system.

Data maintained in the Chameleon system includes animal intake and outcome records, controlled substance administration, medical information and treatments performed, rabies vaccination and licensing records, along with kennel management information. The data is used to generate reports for the calculation of operational and performance measures, assist management to perform forecasting and trend analysis, and maintain communication with citizens online and via email regarding adoptable and lost and found animals, upcoming license renewals and upcoming events at the shelter.

ACAD management implemented a data quality standard operating procedure to promote validity, completeness, consistency, accuracy, timeliness, and integrity of data within the Chameleon System. This procedure requires the creation and distribution of reports that monitor data exceptions and irregular changes to animal outcome data.

Volgistics

In addition to the shelter case management software, Animal Care utilizes a cloud-based volunteer management tracking system called Volgistics to monitor, record and report hours worked by volunteers. The data maintained by the Volgistics system is used to generate and report performance measures related to the number of volunteer hours worked.

General Information Systems Controls

General information systems controls, which are the policies and procedures that apply to the operations of systems, help to promote integrity, confidentiality, and availability of the operational transactions and data.

SECTION X: 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.

Chameleon

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

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

ACAD's policies and procedures require the submission of an access request forms to authorize new access and access changes. In addition, access granted to the Chameleon application should be consistent with the authorized access request. Without using a user access request form and ensuring that the access granted is the access authorized, excessive, or inappropriate access may be granted to employees increasing security risks.

Recommendation 130

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

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

Chameleon minimum password security requirements are not in compliance with the County Administrative Policy and Procedures (CAPP) and the Internal Control Handbook (ICH). While the Chameleon application can use the SQL Server Login controls that would enforce Windows Policy security settings, they have not been activated for user accounts resulting in password security

that does not comply with the CAPP / ICH. Application passwords configuration should comply with the appropriate standards outlined in the County Administrative Policies and Procedures (*Broward County CAPP Vol 7, Chapter 2, Section 5.5*) and IT Technology Security Policy minimum standards (*IT Technology Security Policy, Security Administration, Office of Information Technology IT Security Administration (Appendix E (E -16 > Page 19 of the PDF))*). Password requirements out of compliance with minimum standards defined in the County policy may lead to unauthorized access to County systems and data.

Recommendation 131

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

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

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

Recommendation 132

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

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

Generic accounts are used to perform daily application administrative functions on the Volgistics volunteer management software. A generic or shared role account is an account designed for a specific role that can be used by more than one person (e.g. administrator, system). The use of generic user accounts to administer applications reduces user accountability as activity performed by these accounts cannot be tied to a single individual. As a result, they increase the risk of unauthorized system changes and limit management's ability to take disciplinary action when erroneous or inappropriate activities are detected using these accounts.

Recommendation 133

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

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

Volgistics password security settings have not been configured to meet County policy requirements. Specifically, we noted deficiencies pertaining to the available Volgistics password settings for password complexity, length, and expiration period. Application passwords configuration should comply with the appropriate standards outlined in the County Administrative Policies and Procedures (*Broward County CAPP Vol 7, Chapter 2, Section 5.5*) and IT Technology Security Policy minimum standards (*IT Technology Security Policy, Security Administration, Office of Information Technology IT Security Administration (Appendix E (E -16 > Page 19 of the PDF))*). Password requirements out of compliance with minimum standard defined in the County policy may lead to unauthorized access to County systems and data.

Recommendation 134

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

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

The job preferences listed in the Volunteer Agreement and other volunteer application documents do not align with the activity descriptions within Volgistics. Table AI shows examples of differences between agreement and application documentation and Volgistics.

Table AI
Example Differences Between Volunteer Documents and Volgistics

Job Preferences on Volunteer Agreements & Applications	Job Activities Available for Selection Within Volgistics
Kennel Assistant	
Enrichment/Adoption Counseling	
Greeter	Adoptions Lobby Greeter
Lunch Buddy	Lunch Buddy Program
Playgroup	Playgroup
Clinic	Clinic
Office/Helpline	
Outreach/Adoption Events	Special Events
Pet Supermarket	Pet Supermarket
Rescue/Media	
	Cats
	Clinic Lobby Greeter
	Data Entry [Tags/Foster/Customer Service]
	Dogs
	Intake Lobby Greeter
	Photography

There should be alignment between activity preferences on volunteer applications and volunteer activities in Volgistics. Without aligned activities within the Volgistics system, management is unable to adequately track volunteer hours per activity and ensure volunteers are performing tasks in alignment with the preferences indicated on the volunteer application.

Recommendation 135

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

Appendix A – ALLEGATION SUMMARY

Allegations and Audit Conclusions

At the initiation and during the course of our audit, we received allegations from current and former Animal Care and Adoption Division volunteers. This Appendix identifies these allegations, and our related conclusions and comments. Definitions of terms used in our conclusions are identified below:

Definitions Used in Audit Conclusions on Allegations

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

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

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

Not in Scope—If the allegation were true, there would be no violation of law, regulation, or policy, or waste of funds or resources.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
1.	Broward County animal shelter is filthy.	Partially Substantiated	See Opportunities for Improvement Nos. 9 & 50.
2.	Some areas of the kennels are hot.	Unfounded	During our testing, we noted that temperature and humidity in kennel/cage areas were within industry standards.
3.	Dogs are not receiving adequate enrichment and evidence of enrichment activities is not tracked and maintained	Substantiated	See Opportunity for Improvement No. 11.
4.	Number of volunteers are overstated	Substantiated	See Opportunity for Improvement No. 12.
5.	Poor Planning and management of care activities performed by Volunteers	Substantiated	See Opportunities for Improvement Nos. 38 & 39.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
6.	Spay/Neuter funds were depleted.	Unfounded	<p>The SNIP program budget for FY 2019 was \$515,000 and a total of 5,736 vouchers were awarded to eligible residents during the fiscal year.</p> <p>The TNR program budget for FY 2019 was \$200,000 and a total of 5,000 vouchers were awarded to eligible residents during the fiscal year.</p> <p>The RTF budget was \$100,000 for FY 2019. No data was available for the number of cats spayed and neutered through this program. However, based on a total of \$85,688 expended during the fiscal year, at \$30 per cat, we estimate that 2,856 (\$85,688/ \$30) cats were spayed and neutered through the RTF program.</p>
7.	There were large decreases in tag sales	Partially Substantiated	See Opportunity for Improvement No. 13
8.	Insufficient outreach/engagement within the community	Unsubstantiated	See Opportunity for Improvement No. 69. There were insufficient records to determine effectiveness.
9.	Patrol trucks are underutilized, and road officers are instructed to leave pets if possible when they are found	Unfounded	Our testing indicated that patrol trucks are adequately utilized based on the number of staff who work daily.
10.	The Animal Care and Adoption center has not implemented any of the recommendations from the Best Friends' Assessment provided to Management in 2018.	Unfounded	Four Recommendations were implemented Six recommendations were partially implemented. Ten recommendations were not implemented. See Appendix B
11.	Questionable P-card usage.	Partially Substantiated	See Opportunity for Improvement No. 78

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
12.	Excessive overtime paid to two employees; it was alleged that both individuals were paid by moving money from somewhere else.	Unfounded	Employee 1 was a salaried employee during the period reviewed and therefore was not eligible for hourly overtime payments. Overtime for employee 2 totaled \$3,000 in 2018, \$2,469 in 2019 and \$1,407 in 2020. The amounts do not appear excessive.
13.	Cage cards are not being effectively utilized to inform potential adopters about the pets and to better facilitate adoptions	Partially Substantiated	See Opportunity for Improvement No. 32
14.	Broward County ACAD may be paying more for printing services due to a lack of competitive solicitation	Unfounded	In 2019, 100% of printing cost was charged by the County's print shop.
15.	Public Records Request takes an excessive amount of time before an acknowledgement is received	Substantiated	See Opportunity for Improvement No. 56
16.	Kennels are pressure cleaned while dogs are still present causing trauma. Despite dogs being taken on walks to perform Kennel cleaning, overspray gets to other pets.	Unfounded	During our daily observations, we noted that dogs were removed or placed on the other side of the guillotine within the run.
17.	Ineffective/insufficient use of chemicals to adequately disinfect kennels.	Partially Substantiated	See Opportunities for Improvement Nos. 9 & 24
18.	Building plumbing design issue results in contaminated water sitting around contributing to bad odors.	Unfounded	We noted no plumbing design issues during our daily observations.
19.	Broward County ACAD has financial constraints	Substantiated	See Opportunities for Improvement No. 1.
20.	Broward County ACAD is unionized and effecting change is difficult	Not in Scope	
21.	ACAD Director does not accept offers of help made by rescue groups and outside entities	Unsubstantiated	We noted no evidence to support this allegation.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
22.	Dogs often cannot be located within the compound	Unsubstantiated	We noted no evidence to support this allegation.
23.	Intake documentation is inadequate	Substantiated	See Opportunity for Improvement No. 27
24.	Animals are misdiagnosed which results in poor treatment and outcomes	Unsubstantiated	We noted no evidence to support this allegation.
25.	ACAD Director is not truthful	Not in Scope	
26.	There are inadequate Spay and neutering services to help curb animal reproduction	Unsubstantiated	See Opportunity for Improvement No. 67
27.	Dogs are underfed and malnourished	Unsubstantiated	See Opportunity for Improvement No. 46
28.	Insufficient Background checks are performed on potential adopters and foster parents. Further, home checks are not performed as required.	Unfounded	Potential adopters and fosters are checked against the "Do-Not-Adopt List" for a history of animal related violations. We found no industry practice for municipal shelters to perform home checks.
29.	"No Access" area is used to hide dogs	Unsubstantiated	We noted no evidence to support this allegation.
30.	Animals were left unattended during Thanksgiving Holiday	Unfounded	Through reviewing surveillance cameras, we noted that between the hours 8am and 2pm staff cleaned kennels, provided the animals with food and water, and interacted with dogs by taking them for walks and engaging them in off-leash play.
31.	Broward County ACAD is overcrowded	Substantiated	This was an issue noted within the Best Friends Shelter and Field Assessment provided to management on December 20, 2018
32.	Animal abuse laws are not utilized or followed at Broward ACAD	Unsubstantiated	We noted no evidence to support this allegation.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
33.	Due to lack of communication with veterinary staff, animals are euthanized even when a hold is placed on the animal by a rescue group.	Partially Substantiated	One of 60 sampled animals was identified as euthanized even though the animal had a rescue hold. The decision was made by the Veterinarian for medical reasons.
34.	Many Dogs do not have beds	Substantiated	See Opportunity for Improvement No. 19
35.	Neonatal kittens are dying at a high rate due to dehydration. Kittens were left in a box on a shelf overnight with no food, water, or care; the ACAD Director reportedly thought it was better to let them take their chances than to kill them	Unsubstantiated	Although mortality rates are above average, we found no evidence to support the allegation cited. See Opportunity for Improvement No. 44
36.	During an evacuation of a homeless encampment in early 2018, In an effort to keep animals with their owners versus animals being taken into the shelter, the Director of ACAD ordered Veterinary Technicians to administer Rabies Vaccines.	Substantiated	We corroborated this incident during interview employee interviews. See Opportunity for Improvement No. 17
37.	ACAD Kennel Staff is not assisting with adoptions	Partially Substantiated	During daily observations, we noted that kennel staff were primarily occupied with sanitation activities during the hours the shelter is open to the public.
38.	Kennel Staff is not wearing uniforms and visitors are not able to tell who are ACAD employees	Unfounded	Based on daily observations performed, Kennel staff is not required to wear t-shirts provided by ACAD identifying them as staff.
39.	Dogs up for adoptions do not have a name or a color-coded behavior classification.	Unsubstantiated	We noted no evidence to support this allegation.
40.	Dogs have behavior dots associated with them that are not accurate.	Partially Substantiated	See Opportunity for Improvement No. 10
41.	ACAD staff is not qualified to perform behavioral assessments of dogs	Substantiated	See Opportunity for Improvement No. 1
42.	Many dogs do not have a collar which presents a challenge when taking the dog out	Substantiated	See Opportunity for Improvement No. 21

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
43.	There are insufficient dog leashes	Substantiated	See Opportunity for Improvement No. 21
44.	Lease for the Pompano Beach Animal Care and Adoption Division awarded unfairly without an RFP and bid process that made it possible for other organizations to apply.	Unfounded	The Board approved agenda item 19-1543 for the award to Good Karma. The lease was awarded under authority of F.S. 125.38. No advertisement was required.
45.	Management decisions on deploying resources in specific locations is not based on data. For example, ACAD plans to have a kitten nursery in the pompano location that will be operated by a Rescue Program which does not have a spay/neuter clinic. Further, based on data feline intake is concentrated in the southern part of the County while the kitten nursery will be located in the northern part.	Unfounded	The Board approved agenda item 19-1543 for the award to Good Karma. The lease was awarded under authority of F.S. 125.38. No advertisement was required.
46.	HVAC Intake is close to exhaust which causes re-circulation of contaminated air.	Substantiated	See Opportunity for Improvement No.4
47.	ACAD Director may have misinformed the public about the funds used to purchase of an awning with an ASPCA banner on it; ACAD Director indicated that the funds utilized were County funds, but informant has indicated that it may have been the ASPCA.	Unsubstantiated	The Industrial Shade Ports were purchased with ASPCA grant funds. We also noted that the shaded areas are appropriately labeled as funded by the ASPCA.
48.	Scooby, Animal ID A2026307 who was a healthy dog, was euthanized before urgent requests were sent out to rescues.	Unfounded	Rescue bulletins were sent to Rescue Partners on January 24 & 27. The animal was euthanized on January 28, 2020.
49.	There was poor planning for increased animal inventory as the shelter moved toward no kill.	Substantiated	See Opportunity for Improvement No. 4
50.	Access to SNIP Voucher are limited and rare	Unsubstantiated	Eight vouchers are released each day, based on the budget available in the sterilization fund.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
51.	Shelter does not solicit feedback and has not implemented a suggestion box/feedback forms to the public despite suggestions to do so.	Substantiated	See Opportunity for Improvement No. 59
52.	Owner attempted to surrender cat and was turned away and told to make an appointment.	Unfounded	Appointments are required for animal surrenders. This is a standard industry practice.
53.	The hiring practices at ACAD are questionable; the most qualified candidates are not being hired.	Unsubstantiated	We noted no evidence to support this allegation.
54.	Enrichment coordinator is cleaning cages and not focusing on enrichment.	Substantiated	See Opportunity for Improvement No. 11
55.	ACAD Marketing efforts are weak.	Partially Substantiated	See Opportunity for Improvement No. 70
56.	Whiteboards used to track dog enrichment is not working well.	Substantiated	See Opportunity for Improvement No. 11
57.	Dogs are not getting assessed in a timely manner	Substantiated	See Opportunity for Improvement No. 10
58.	There are not enough volunteers	Substantiated	See Opportunity for Improvement No. 12
59.	There is insufficient Parking	Substantiated	See Opportunity for Improvement No. 18
60.	Monthly statistics are not posted in a timely manner	Unfounded	Management's process is to issue monthly reports within approximately 40 days from the end of the reported month.
61.	A lot of Cats are being "Returned to Field" and there is a possibility that domesticated cats are being treated like a feral cat to improve statistics.	Unsubstantiated	We noted no evidence to support this allegation.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
62.	A Dog Trainer who currently assists with Dog training at ACAD and has been successful with rehabilitating dogs that were being considered for euthanasia applied to be the enrichment coordinator and did not get an interview.	Unsubstantiated	Hiring process was administered and coordinated by the Broward County Human Resources. We noted no evidence to support this allegation.
63.	The Outcome Report is excluding Euthanized animals	Unsubstantiated	We noted no evidence to support this allegation.
64.	There is a toxic relationship between volunteers and ACAD staff which is an impediment to achieving the common goal of saving animals and ensuring they are well taken care of.	Partially Substantiated	See Opportunity for Improvement No. 12
65.	There is an uptick in dog euthanasia.	Unfounded	We independently validated the dog euthanasia numbers are declining (1280 in 2017, 722 in 2018, 456 in 2019)
66.	There are not enough kennel staff, and the shelter cannot operate without volunteers. Volunteers are the main point of contact with visitors; staff often do not have the time to help visitors.	Substantiated	See Opportunity for Improvement No. 1
67.	There is no culture of safety at the shelter; for example, there is no evacuation plan, no safety training and formal safety protocols	Substantiated	See Opportunity for Improvement No. 64
68.	Not enough kennel staff to be present throughout the kennels when members of the public are walking through.	Substantiated	See Opportunity for Improvement No. 1
69.	Volunteers are mistreated and terminated if they are outspoken and expose what occurs in the shelter.	Unsubstantiated	We noted no evidence to support this allegation.
70.	Water Bowls are never sanitized	Unfounded	Based on daily observations performed, water bowls are sanitized daily during cleaning and filled with fresh water.

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
71.	ACAD is not following up with Microchip implanters in instances where they are unsuccessful in getting in touch with the pet owner.	Unsubstantiated	We noted no evidence to support this allegation.
72.	ACAD has inflated positive outcomes with TNR surgeries and cruel abandonment of adoptable cats into the community and has increased spending while not addressing these existing issues at the shelter.	Unsubstantiated	We no evidence to support this allegation.
73.	Broward ACAD may potentially be contracting with a third-party trainer without an appropriate bid process for dog training and/or enrichment. There is an advertising booth inside ACAD, and it may be part of the compensation for dog rehabilitative procedures.	Unfounded	The total amount paid to the third party was \$3,500 which is under the required bid amount. Purchasing Division policy requires one quote; therefore, the transactions were properly handled.
74.	Volunteers hosting fundraisers through Facebook are not allowed to share the fundraising link on the ACAD Facebook page to assist with the outcomes of the shelter animals.	Unsubstantiated	We noted no evidence to support this allegation.
75.	Field service calls are not addressed and responded to timely.	Substantiated	See Opportunity for Improvement No. 51
76.	Animals in isolation are neglected and placed in quarantine inappropriately.	Unfounded	We determine that the dogs in isolation as of February 4, 2020 were there for appropriate reasons based on analysis of data within Chameleon.
77.	Kennel Staff documented fraudulent behavioral notes on Animal A2066277, Don Cheadle, following an assessment by an outside third-party trainer.	Unsubstantiated	We noted no evidence to support this allegation.
78.	During the shutdown of the Shelter, animals will be left in filth and not walked.	Unfounded	Based on observations performed during lockdown, dogs are walked, and the shelter is cleaned daily.
79.	Rabies Clinic was not appropriately staffed and controlled which caused a dog fight.	Substantiated	See Opportunity for Improvement No. 47

Allegation No.	Allegation Summary	Audit Conclusion	Auditor's Comments
80.	Feline pictures look awful.	Partially Substantiated	See Opportunity for Improvement No. 31
81.	Dogs are missing from the PetHarbor website.	Unsubstantiated	We noted no evidence to support this allegation.
82.	A not-for-profit organization, Friends of Broward Animal Care, has been fundraising using that name, giving the appearance that it is affiliated with Broward County Animal Care and Adoption.	Substantiated	The not-for-profit organization changed its name on October 2, 2018.
83.	An X-Ray machine donated in June 2018 was installed in March 2020.	Substantiated	Based on auditor review, this allegation was substantiated.
84.	Animal intake in April 2020 has declined by approximately 63% in comparison to April 2019. Conversely, euthanasia has increased by approximately 23% in April 2020 in comparison in April 2019, even though the shelter is closed to the public due to the COVID-19 pandemic.	Substantiated	The data provided in the allegation is correct.
85.	ACAD seems to be doing some type of fundraiser with a local 501c3 organization associated with a member of the animal advisory board. The impression is the money is for the shelter but is going through the organization associated with a member of the animal advisory.	Partially Substantiated	See Opportunity for Improvement No. 61
86.	ACAD killed a cat at intake unjustifiably without sending out a rescue blast.	Unfounded	Standard Operating Procedures require euthanasia when a cat is diagnosed with Feline Immunodeficiency Virus. Further, the cat was showing signs of ataxia, which is related to rabies, and having bit a person, the cat was euthanized.
87.	Senior animals are not receiving bloodwork during intake	Unfounded	The ACAD Assistant Director explained that this practice is not a policy of the shelter, it is not noted in any of the intake related policies and procedures, and that is not common practice in municipal shelters.

Appendix B – PRIOR RECOMMENDATIONS

Follow up on Recommendations on Prior Report Recommendations

During the course of our audit, we followed up on the implementation status of previous recommendations from the following audit reports:

- ❖ Best Friends Shelter and Field Assessment for Broward County Animal Care and Adoption Division, December 20, 2018 (BFSFA)

NO.	PRIOR RECOMMENDATION(S)	IMPLEMENTATION STATUS		
		Implemented	Partially Implemented	Not Implemented
BFSFA 1	Saving kittens: The population most at risk of dying in the shelter is kittens. The following points focus on industry best practices to reduce intake and increase positive outcomes for kittens. A full-scale community cat program; Disseminate found kitten information; Return kittens to their mothers.		X	
BFSFA 2	Capacity for care: Broward County Animal Care and Adoption Center is operating above capacity for care. Reduce number of animals or increase number of staff.		X	
BFSFA 3	Sanitation and safety: Adequate standard operating procedures (SOPs) and protocols exist for proper and humane sanitation and safety. However, due to the high standing population and inadequate staffing positions, these SOPs and protocols are unable to be followed." Reduce number of animals or increase number of staff.		X	
BFSFA 4	Enrichment: While it is obvious that the staff care a great deal about each individual animal, enrichment is not something that the animals are receiving due to lack of adequate staffing levels. We recommend increasing kennel staffing levels and incorporating enrichment, which can be simple and free, into the daily routine.		X	
BFSFA 5	Reclaim fees: The current schedule of fees for citizens to reclaim their pets, which was put in place to promote responsible pet ownership, is ineffective in achieving that goal and is a major barrier to achieving and sustaining No Kill in the community. We recommend allowing and empowering staff to waive fees on a case-by-case basis to stop this ineffective cycle.	X		

NO.	PRIOR RECOMMENDATION(S)	IMPLEMENTATION STATUS		
		Implemented	Partially Implemented	Not Implemented
BFSFA 6	Transfer from other municipalities: There are several communities within the County that transfer animals into the Broward facility. These municipalities have their own animal control programs and facilities and may or may not have had an MOU with Broward. Broward should closely examine any agreements they may have in place and build a contract that includes fair compensation for taking animals from other areas if they choose to continue the practice.			X
BFSFA 7	Managed intake: The shelter is doing managed intake for owner surrenders, an industry best practice to reduce intake and better manage population flow. To increase owner retention, intake staff need more resources to offer the public. They also recommend discontinuance of accepting animal surrenders received by the Sheriff. Reducing the intake hours, so the shelter is more focused on getting animals out rather than taking them in.		X	
BFSFA 8	Communication and culture were identified as priority areas for improvement. There is an unintentional lack of internal transparency and a loss of rationale behind decisions as they make their way down the chain of command." Solidify unity of command: make sure all decisions are clearly conveyed and understood down the chain; Host structured monthly meetings for all staff; Ensure that management and supervisors are briefed individually in private prior to the meetings, so that the person leading the meeting has a full understanding of what is being discussed; Host daily briefings and roll-call for field officers; Create monthly reports outlining important stats and stories; Include the rationale behind policy changes and encourage feedback from staff; Increase internal transparency; Provide management, supervisory and leadership training, or coaching for all of those acting in a supervisory capacity.	X		
BFSFA 9	Post-adoption follow-up and returns Broward County Animal Care and Adoption Center has excellent client services and adoption policies and practices. However, they do not have robust post-adoption follow-up and support to ensure maximum retention of the animals adopted.			X

NO.	PRIOR RECOMMENDATION(S)	IMPLEMENTATION STATUS		
		Implemented	Partially Implemented	Not Implemented
BFSFA 10	Volunteer and Foster Programs: The shelter has the necessary infrastructure to dramatically improve their volunteer and Foster Programs." Partake in a robust volunteer mentorship program; Review of the current requirements and the exploration of alternative methods for processing applicants, such as outsourcing it if the County cannot expedite the background checks.		X	
BFSFA 11	Training for dispatchers: Many of the calls being dispatched to the field officers come through the County's 311 system. It became obvious rather quickly that the individuals taking these calls had not received adequate training.			X
BFSFA 12	Officers as transporters: Officers act as transporters daily, bringing animals from the shelter to pet supply stores that act as adoption centers for the animals. This takes a considerable amount of time from the officers, which results in either animal control complaints being backlogged or officers rushing through calls to clear as many as they can before being pulled off the road to do transports." This practice should be discontinued and/or additional transport staff should be hired.			X
BFSFA 13	Mandated training for officers: Florida state law 828.27(4)(a)(1) mandates that all animal control officers receive 40 hours of approved training to become a certified officer and then, according to 828.27(4)(a)(3), they must receive four hours of continued education every two years to maintain their status. Most officers claim to have not received the required training or much, if any, training at all in the past several years.	X		
BFSFA 14	Getting community support: There is ample opportunity to engage the community in a diversified development strategy to assist with some of the costs necessary for Broward County Animal Care and Adoption Center to achieve and maintain No Kill. Currently, the program project coordinator is limited to seeking funds via grant applications, but there are huge, missed opportunities by not utilizing her skill set in soliciting funds from individuals and community foundations.	X		
BFSFA 15	Transport program: While other recommendations throughout this assessment need to be implemented to resolve the root causes of the dog overpopulation situation, transporting animals north to No Kill communities can help address the immediate need.			X

NO.	PRIOR RECOMMENDATION(S)	IMPLEMENTATION STATUS		
		Implemented	Partially Implemented	Not Implemented
BFSFA 16	Strategic spay/neuter services: Being able to provide free or low-cost spay/neuter of owned animals is key to reducing the population of homeless animals in the community and a cornerstone to reducing shelter intake. Broward County Animal Care and Adoption Center is helping to provide this service to citizens through the online voucher program, but there is a missed opportunity with the pop-up mobile clinic that the County pays for through a contract with a local animal welfare organization." We recommend looking into this current contract/ program and working to revise it, so the mobile clinic is stationed in strategic areas to allow maximum impact based on statistical data.			X
BFSFA 17	Community outreach and engagement: The shelter needs to increase the level of engagement with the local community and create inroads to build relationships.			X
BFSFA 18	Public perception of animal control: According to most, if not all, field officers and staff in general, the community's current perception of animal control needs to be improved." Field officers should attend community-based meetings to discuss animal control issues and spend time meeting residents and dogs in dog parks handing out free supplies and informational materials to residents waiting in line at vaccination clinics and other community events.			X
BFSFA 19	Role of animal control officers in the field: Within the ranks, there are differences of opinion on how to approach animal control field operations. Some favor a more balanced approach, attempting to aid residents in solving problems, while others rely strictly on enforcing the law." We recommend switching up the teams so that officers can see how others are performing their daily duties successfully. Supervisors should plan to spend time on the road with various officers to get a sense of their philosophical beliefs.			X
BFSFA 20	Focused marketing: We recommend the implementation of a focused marketing strategy to engage the entire community in achieving and sustaining No Kill. Marketing efforts need to contain calls to action to give citizens tangible ways to get involved in achieving and sustaining their community's No Kill status.			X

Appendix C – Net Available Work Hours

The net available work hours calculation is based on our recommendation that ACAD open seven days per week. The County provides 10 paid holidays so ACAD will be in operation (*365 days – 10 Holidays*) 355 days.

8-hour Schedules

Pursuant to collective bargaining agreements, for each day worked, an employee working a standard 8-hour schedule is entitled to paid breaks and adjustments as follows:

- ❖ Two 15-minute breaks
- ❖ A time adjustment of 30 minutes

Therefore:	Daily Productive Hours	= 7 hours (8 hours – 1 hour)
	Daily Non-Productive Hours	= 1 hour
	Total Weekly Productive Hours	= 7 hours x 5 days = 35 hours
	Total Annual Productive Hours	= 35 hours x 52.14 weeks = 1825 hours

From Total Annual Productive Hours above, employees are eligible to accrue leave as follows

- ❖ **Annual leave** - Annual varies with years of service. For the purpose of calculation, we used the median rate of 4.62 hours for each of 26 pay period.
- ❖ **Sick Leave** - We calculated sick leave at 3.69 hours for each of 26 pay periods.
- ❖ **Job Basis Leave** – For eligible employees, an additional 40 hours is provided annually
- ❖ **Personal Days** – 2 Personal Days
- ❖ **Holidays** – The County provides 10 paid holidays.

Table AJ shows the net available work hours for an employee working 8-hour schedule per day. Our calculation assumes all leave is taken each year.

Table AJ
Calculation of Net Available Work Hours for 8-Hours Schedule

Annual Productive Hours per FTE	
Total Annual Productive Hour	1825
LESS:	
Annual Leave [4.62 hrs. x 26 pay periods]	120.12
Holiday and Personal Days [(10+2) x 7]	84
Sick Leave [3.69 hrs. x 26 pay periods]	95.94
Net Available Work Hours (Non-Job Basis Eligible)	1,525
Net Available Work Hours (Job Basis Leave Eligible)	1,485

Source: Prepared by Office of the County Auditor

10-hour Schedules

Based on our recommendation to move employees in Kennel Operations to a 10-hour schedule, 4 days a week, we also calculated the resulting net available work hours.

Pursuant to collective bargaining agreements, for each day worked, an employee working a standard 10-hour schedule is entitled to paid breaks and adjustments as follows:

- ❖ Two 20-minute breaks
- ❖ A time adjustment of 30 minutes

Therefore:	Daily Productive Hours	= 8.83 hours (10 hours – 1.17 hours)
	Daily Non-Productive Hours	= 1.17 hour
	Total Weekly Productive Hours	= 8.83 hours x 4 days = 35.32 hours
	Total Annual Productive Hours	= 35.32 hours x 52.14 weeks = 1842 hours

From Total Annual Productive Hours above, employees are eligible to accrue leave as follows

- ❖ **Annual leave** - Annual varies with years of service. For the purpose of calculation, we used the median rate of 4.62 hours for each of 26 pay period.
- ❖ **Sick Leave** - We calculated sick leave at 3.69 hours for each of 26 pay periods.

- ❖ **Job Basis Leave** – For eligible employees, an additional 40 hours is provided annually
- ❖ **Personal Days** – 2 Personal Days
- ❖ **Holidays** – The County provides 10 paid holidays.

Table AK shows the net available work hours for an employee working 10-hour schedule per day. Our calculation assumes all leave is taken each year.

Table AK
Calculation of Net Available Work Hours for 10-Hours Schedule

Annual Productive Hours per FTE	
Total Annual Productive Hour	1842
LESS:	
Annual Leave [4.62 hrs. x 26 pay periods]	120.12
Holiday and Personal Days [(10+2) x 8.83]	105.96
Sick Leave [3.69 hrs. x 26 pay periods]	95.94
Net Available Work Hours (Non-Job Basis Eligible)	1,520
Net Available Work Hours (Job Basis Leave Eligible)	1,480

Source: Prepared by Office of the County Auditor

Appendix D – Management’s Response




BERTHA W. HENRY, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

MEMORANDUM

DATE: December 10, 2020

TO: Robert Melton, CPA, CIA, CFE, CIG
County Auditor

FROM: Bertha Henry
County Administrator 

RE: Management Response to the Office of the County Auditor's Audit of the Animal Care and Adoption Division

The Environmental Protection and Growth Management Department (EPGMD) and the Animal Care and Adoption Division (ACAD) have reviewed the Office of the County Auditor's Audit Report (the Audit) and submits the following as Management's Response.

EPGMD and ACAD agree with many, partially agree with some, and disagree with some of the 135 recommendations within the Audit Report. Of note, Management acknowledges that improvements can be made (and some have since been implemented) to ACAD kennel operations, but Management does not fully agree with the conclusion that programs and processes do not adhere to best practices or the law and are not operating effectively. Management concurs with the Audit conclusion that personnel are adequately trained, and that generally assets, revenue, and expenses are handled and accounted for appropriately. Management appreciates that Opportunities for Improvement are included in the Audit, emphasizes that these have been carefully reviewed, and notes that many are being implemented or have already been implemented since the Audit.

This Audit is one of four assessments that have been completed over the last many months. The other assessments were completed by organizations that specialize in various aspects of animal care: Maddie's Shelter Medicine Program (University of Florida – College of Veterinary Medicine), Best Friends Animal Society, and American Pets Alive!.

The issues identified within these assessments are primarily attributable to the following circumstances: 1) an extended period without consistent ACAD leadership; 2) rushing to implement the "no-kill" philosophy when the necessary cultural evolution requires a long term commitment to continuous operational improvements (For example, San Francisco began the process in 1994 and "completed" the transformation in 2012); and 3) challenging relationships and competing priorities within the animal care community.

December 10, 2020

To: Robert Melton, County Auditor

Re: Management Response to ACAD Audit

The Audit (and the other assessments) confirm ACAD's performance issues are due in large part to the aforementioned circumstances. While many of these performance issues have been addressed during the course of the Audit, it is understood that significant fundamental changes must still occur. Accordingly, the following steps have been undertaken:

First, EPGMD and ACAD emphasize their commitment and dedication to:

- The intent behind the "no-kill" community philosophy, as described in [Broward County Resolution 2012-271](#).
- Working with the Animal Care Advisory Committee on goal setting and long-range planning as described in [Section 12.289 of the Broward County Administrative Code](#).
- Successful partnerships with the animal care community, including ACAD volunteers.
- Publishing and then refining a dashboard of activity at ACAD, updated daily, that provides public transparency to key shelter operation metrics. (This process has already begun under the Acting Director.)
- The American Veterinary Medical Association's Guidelines for Standards of Care in Animal Shelters.

Second, EPGMD has hired a new ACAD Director specializing in animal care programs whose focus will (and experience does) include building trust and communication with the animal care community and developing a true, collaborative team effort (to include the Humane Society of Broward County, Rescue Groups, Fosters, Volunteers, elected officials, and community service partners) toward the betterment of Broward County's pet population welfare.

Third, EPGMD is in the process of using an executive search firm to hire a new ACAD Assistant Director who will specialize in Operations and whom will be responsible and accountable for ensuring the shelter is operated in a clean, safe and sanitary manner at all times.

Fourth, EPGMD has committed two significant resources [Broward's County's Environmental and Consumer Protection Director and the Environmental Planning and Community Resilience Business Manager (the latter with ten years previous experience at ACAD)] to assist the incoming Directors with acclimating to the Broward County organization as efficiently as possible. Both resources will be dedicated to ACAD until the new Director and Assistant Director are familiar with the organization and fully able to independently address the challenges facing ACAD.

Fifth, using the multiple assessments as guidance and under the new leadership, ACAD will within 180 days of January 25, 2021 (the new Director's start date) develop and provide to the Board a "reset" strategic plan for developing ACAD into a world class animal shelter.

Sixth, ACAD will implement the "reset" strategic plan and provide quarterly updates to the Board until such time as the Board determines these updates are no longer desired.

December 10, 2020

To: Robert Melton, County Auditor

Re: Management Response to ACAD Audit

EPGMD and ACAD thank the Auditor for the extensive efforts undertaken in support of developing ACAD into the premier animal care organization it is intended to be and looks forward to using the Audit feedback as part of ACAD's ongoing improvement.

C: Mayor and Broward County Commissioners
Monica Cepero, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Leonard Vialpando, Director, Environmental Protection and Growth Management
Jeffery Halsey, Acting Director, Animal Care and Adoption Division