



Follow-up Review of Special Review of Animal Care & Adoption Division Performance Records and Reporting

Office of the County Auditor

Audit Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Audit Conducted by:
Gerard Boucaud, CIA, CISA, Audit Manager
Luis Martinez, CISA, IT Audit Supervisor

Report No. 19-14
July 11, 2019



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

July 11, 2019

Honorable Mayor and Board of County Commissioners

We have conducted a follow-up review of our Special Review of the Animal Care and Adoption Division Performance Records and Reporting. The objective of our review was to determine the implementation status of our previous recommendations.

All six of the previous recommendations were implemented. We **commend** management for implementing our recommendations.

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

Respectfully submitted,

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

Bob Melton
County Auditor

cc: Bertha Henry, County Administrator
Andrew Meyers, County Attorney
Henry Sniezek, Director of Environmental Protection and Growth Management
Lauralei Combs, Director of Animal Care & Adoption

TABLE OF CONTENTS

INTRODUCTION.....	2
Scope and Methodology.....	2
Overall Conclusion.....	2
Background.....	3
OPPORTUNITIES FOR IMPROVEMENT.....	5
1. Unsupported Changes to Euthanasia Records Were Made by the Former Director.....	5
2. Some Animals Were Euthanized Without Adequate Supporting Documentation.....	8
3. Inadequate Internal Controls Allowed Inappropriate Actions to Occur.....	10
4. Kennel Intake Records did not Consistently Match Information Submitted by Owners or Were Incomplete.....	12
5. Inaccurate Intake and Outcome Categories Were Used to Calculate Performance Measures.....	13
6. Policies and Procedures are not Adequate or Consistently Followed to Ensure Compliance With County Policy.....	14

INTRODUCTION

Scope and Methodology

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

We conducted a follow-up review of our Special Review of the Animal Care and Adoption Division Performance Records and Reporting (Report No. 18-17). The purpose of our follow-up was to determine the status of previous recommendations for improvement.

The objectives of the original review were:

1. To determine whether reported animal dispositions are accurate
2. To determine whether performance measure numbers are accurate
3. To determine whether weaknesses in internal controls exist that may allow improprieties to occur

Our follow-up review included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The follow-up testing was performed for the period January 1, 2019 through March 31, 2019. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

All six of the previous recommendations were implemented. We **commend** management for implementing our recommendations.

Background

The Animal Care and Adoption Division (ACAD) is responsible for the administration of the County's animal care and adoption functions as well as enforcement of ordinances outlined in Chapter 4 of the Broward County Code and laws described in Florida Statutes pertaining to dogs and cats.

The Division consists of eight sections:

1. **Field Services** responds to all requests for assistance regarding stray, sick, injured, and vicious animals, and enforces provisions of Broward County Code, Chapter 4.
2. **Admitting** provides initial shelter intake services for field impounds, animals brought in from other municipalities as well as stray and owner surrendered cats and dogs brought to the facility. Admitting attempts, through established protocols, to divert intake by aligning citizens with needed resources.
3. **Sheltering** maintains the animal shelter by providing food and other provisions as well as daily cleaning of confinement areas for impounded animals. This section also provides adoption support for citizens.
4. **Clinic Services** provides routine examinations, tests, immunizations, and treatments for impounded animals. The Clinic's veterinary staff sterilizes and provides emergency treatment, if necessary, for impounded animals.
5. **Public Education and Outreach** is coordinated by staff involved with public information and marketing. This section provides adoption marketing, plans special events and humane education programs, and generally informs the public about Division services, alerts, events, activities, programs, ordinance enforcement, and volunteer opportunities. They also host a monthly low-cost rabies vaccination and license clinic.
6. **Licensing** is responsible for the management, data entry and distribution of rabies licenses for the entire county.
7. **Customer Service** provides public point-of-contact for various services and programs sponsored by the agency.
8. **Administration** provides leadership, administrative oversight, planning, organizing and directing activities of 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 objectives to ensure that adoptable animals (healthy or treatable) are not euthanized even when the shelter is full. Based on the resolution, ACAD developed the Financially Feasible Strategic Plan to establish measurable objectives strategically aligning business processes with the Board of County Commissioners' intent to become a "No Kill" community.

Animal Intake Procedures

As animals are brought into the shelter by owners or individuals who find lost or stray animals, ACAD intake staff provides a consultation where they indicate that there is no guarantee that the animal will not be euthanized if the animal is left in the shelter. Owners surrendering animals to the shelter are required to complete an animal surrender form; however, there are cases where an owner may leave an animal at the facility without completing the appropriate documentation. In these cases, staff has the ability to add comments or create memos to provide additional details within the case management system.

ACAD uses the information provided on the form to create a kennel record in the case management system that stores each animal's details and its disposition. The intake procedure requires staff to scan the animal surrender documentation directly into the case management system.

Performance Measures:

Many of ACAD's core performance measures align with the "No Kill" goal. Specifically, a metric called the "live release rate" (LRR) is used to assess the shelter's performance by gauging the percentage of live animal outcomes against other outcomes. For example, animal adoption, animal reclaim by owner, and animal returned to field represent live outcomes, while a missing animal, animal death while in kennel custody or a euthanized animal do not.

Information Systems:

ACAD uses a shelter case management system called Chameleon to assist in managing shelter activities such as licensing, field operations, cashiering, veterinary record-keeping and shelter management. Accordingly, the general information systems controls, which are the policies and procedures that apply to the operations of the system, help to promote integrity, confidentiality, and availability of the operational transactions and data.

Animal intake and outcome records are maintained within the Chameleon system. The data maintained by this system is used to generate reports for the calculation of operational and performance measures.

OPPORTUNITIES FOR IMPROVEMENT

This section reports follow-up on actions taken by management on the Findings in our previous review. The issues and recommendations herein are those of the original review, followed by the current status of the recommendations.

1. Unsupported Changes to Euthanasia Records Were Made by the Former Director.

Out of 302 recorded euthanasia that were changed to owner requested euthanasia between October 1, 2015 and August 1, 2017, the former Director of ACAD (Director) performed 218 (72%). Euthanasia records that are categorized as “owner requested” do not negatively impact the live release rate (LRR). The inappropriate categorization leads to the overall overstatement of the LRR. Of the 218 changes, 87 (40%) changes were made within days prior to the reporting of performance measures by the Director. We noted the reports used to capture performance measures were run on October 3, 2016, with the final change to “owner requested” made at 9:42am on the same day that the report was generated. The final reporting period of the fiscal year closes at the end of September. The results of the first run of the reports used to generate the year end performance measures were saved at 11:47am on October 3, 2016. Table 4 on the following page, shows a representative sample of the changes made by the Director.

TABLE 4 Changes made by the Director Prior to Performance Measure Reporting							
1. The outcome disposition details made by the Director.			2. The previous animal outcome disposition details prior to the Director's changes.				
3. The date the previous outcome disposition details in block 2 were entered in Chameleon.			4. The system date and time the Director made the animal outcome disposition changes in block 1.				
1		2		3		4	
Changed Outcome		Previous Outcome Type		Original Outcome Date		Outcome Change Date	
Changed Outcome Subtype		Previous Outcome Subtype					
EUTH	OWN REQ	EUTH	UNHEALTHY	9/13/2016	9/30/16 2:16 PM		
EUTH	OWN REQ	EUTH	FELV	8/12/2016	9/30/16 2:18 PM		
EUTH	OWN REQ	EUTH	FIP	8/25/2016	9/30/16 2:18 PM		
EUTH	OWN REQ	EUTH	MEDICALSEV	8/16/2016	9/30/16 2:26 PM		
EUTH	OWN REQ	EUTH	MEDICALSEV	8/23/2016	9/30/16 2:27 PM		
EUTH	OWN REQ	EUTH	BEHAVIOR	11/7/2015	10/3/16 8:48 AM		
EUTH	OWN REQ	EUTH	INJURED	11/13/2015	10/3/16 8:52 AM		
EUTH	OWN REQ	EUTH	MANGE	10/16/2015	10/3/16 8:54 AM		
EUTH	OWN REQ	EUTH	MANGE	10/14/2015	10/3/16 8:55 AM		
EUTH	OWN REQ	EUTH	MANGE	10/14/2015	10/3/16 8:55 AM		

Source: Compiled by County Auditor from Chameleon System.

We reviewed in detail a sample of owner requested euthanasia changes performed by the Director and noted, 16 of 30 (53%) did not have appropriate supporting evidence to justify the changes from euthanasia (which affects live release statistics) to owner requested euthanasia, (which does not affect live release statistics). Table 5 on the following page, is a screen shot taken directly from Chameleon (software used by the agency) showing changes made to a record, which did not include support for owner requested euthanasia, 10 months after the original disposition.

TABLE 5
Unsupported Chameleon Disposition Change 10 Months After the Original Disposition

Stamp	User	Kennel	Stat	Out Date	Out Type	SubType
10/03/16 08:58	[REDACTED]	STRYCAT14	OWNSURREND	10/10/15 00	EUTH	OWN REQ
10/03/16 08:58	[REDACTED]	STRYCAT14	OWNSURREND	10/10/15 00	EUTH	OWN REQ
12/08/15 14:12	[REDACTED]	STRYCAT14	OWNSURREND	10/10/15 00	EUTH	MEDICALSEV

Source: Compiled by County Auditor from Chameleon System.

In addition, a batch of 252 kennel record changes performed by an information technology resource did not have documentation of management’s approval; however, during discussions with management, they asserted the changes were appropriate. We cannot confirm the accuracy of these assertions by management.

Unauthorized and inappropriate changes made to system records reduces management’s ability to rely on the information generated by the system. System changes should be adequately tested, reviewed, authorized and logged. Opportunity for Improvement No. 2 provides additional issues relating to documentation of euthanasia.

Since the Director is no longer employed by the County, we have no further recommendation regarding disciplinary action regarding the Director. We found no verifiable evidence that other employees were involved in inappropriate changes to the recorded euthanasia.

We recommended management:

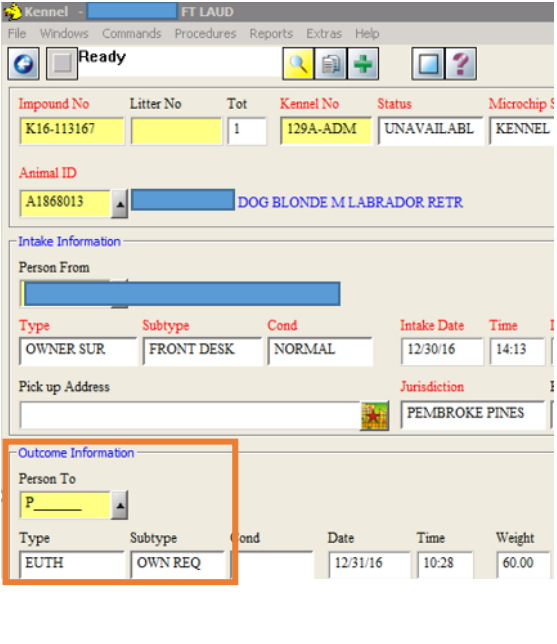

- A. Implement monitoring controls to review changes to kennel records for accuracy, adequate supporting documentation, and appropriate authorization to assist in identifying and resolving errors and irregularities.
- B. Implement a formal change management process to document, test and authorize system configurations changes and upgrades, report development and maintenance, mass updates to data, or any other activity that could potentially affect the integrity of the system, its data, and the reports generated.

Status:

- A. **Implemented.**
- B. **Implemented.** Management may further enhance current procedures by enabling database logging to monitor changes made by the IT Administrator.

2. Some Animals Were Euthanized Without Adequate Supporting Documentation.

Thirty-two of 96 (33%) kennel records reviewed and labeled as owner requested euthanasia were inappropriately categorized in Chameleon. For 26 of the 32 (81%) records identified, the animal surrender forms did not contain evidence that the owner requested euthanasia. Table 6 below, provides an example of a comparison between animal’s disposition in Chameleon compared to the corresponding animal surrender form.

TABLE 6 Kennel Record Disposition Detail Compared to Animal Surrender Form	
<p>1. The outcome recorded in Chameleon indicates the euthanasia was performed at the request of the owner.</p>	<p>2. The animal surrender form submitted at intake by the owner indicates the reason for surrender as “landlord”.</p>
	

Source: Compiled by County Auditor from Chameleon System and Animal Surrender Form.

Six of the 32 (19%) records did not have a corresponding form in Chameleon or the shared drive and did not include supporting evidence in the system that the owner had requested euthanasia.

Additionally, we reviewed 64 kennel records for euthanized animals labeled as animal or person aggressive and noted that three of the 64 (5%) kennel records were inappropriately categorized in Chameleon. These labels did not correspond to the owner’s signed request to have their animal put to sleep. The result of animals not being labeled as owner requested euthanasia would negatively impact performance measure statistics. Table 7 on the following page,

represents a transaction that was labeled as a person aggressive euthanasia instead of an owner requested euthanasia as authorized on the animal surrender form.

TABLE 7
Kennel Record Incorrect Disposition Categorization

1. The animal surrender form indicates the owner requested their animals be put to sleep (PTS).

2. The outcome recorded in Chameleon was person aggressive.

Type	Subtype	Cond	Intake Date	Time	Due Out	Review Date	OS Source Cit	OS Reason
OWNER SUR	FRONT DESK	NORMAL	07/15/16	14:27	07/16/16 14:27	07/16/16		TOO MANY

Type	Subtype	Cond	Date	Time	Weight	Dose	Dose2	Bottle	Price \$	By	Receipt No
EUTH	PER AGGRES	NORMAL	07/16/16	08:54	\$5.00	7.00	1.00		.00	AC	

Source: Compiled by County Auditor from Chameleon System and Animal Surrender Form.

For every kennel record that indicates the owner requested euthanasia, there should be a corresponding owner authorization. Kennel records should match owner requests and owner requested euthanasia should be honored or sufficient documentation should exist to justify why the owner's request was not executed.

The failure to maintain accurate records increases the likelihood of error and may cause harm to animals in the care of ACAD. In addition, the failure to honor owner requests may increase the County's legal risk.

We recommended management:

- A. Implement procedures to ensure that each owner requested euthanasia record is reviewed for accuracy, adequate supporting documentation, and authorization.
- B. Ensure adequate steps are taken to maintain adequate supporting documentation as well as management's authorization for the decision in cases where the owner has requested euthanasia and ACAD deems it appropriate to release or adopt the animal.

Status:

- A. **Implemented.** Although we noted four of 11 animals sampled with an outcome of owner requested euthanasia where the reported intake category was entered incorrectly, adequate documentation supported owner requested euthanasia. Management should continue to reinforce training on the newly implemented procedures to reduce data entry errors.
- B. **Implemented.**

3. Inadequate Internal Controls Allowed Inappropriate Actions to Occur.

ACAD has not implemented adequate manual or automated controls to appropriately segregate job duties to ensure that approved procedures and business processes are followed to reduce the risk of errors and irregularities. As noted in Opportunity For Improvement No. 1, the Director manually modified 218 of 302 (72%) of kennel records where euthanasia was changed to owner requested euthanasia between October 1, 2015 and August 1, 2017, while ACAD's procedures did not require, authorize, or prohibit the Director to perform data entry functions. These activities should be performed by lower level staff, and the Director should be prohibited from performing these functions.

Segregation of duties is a preventive control designed to preclude improper activity and is essential to ensure that errors or irregularities are detected timely during the normal course of business. Failure to implement appropriate segregation of duties increase the risk of error and fraud. Had proper segregation of duties been present, the Director would have not been allowed to perform the inappropriate changes to the records.

We recommended management:

- A. Ensure job duties are adequately segregated and aligned with policies and procedures to help ensure errors and irregularities are prevented or detected on a timely basis to reduce the risk of error and fraud.
- B. Implement access controls such as role-based security that ensure functions including data entry, transaction approval, and quality control are adequately segregated and in alignment with business processes and standard operating procedures.
- C. Prohibit the Director from having access to data entry functions.

Status:

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

4. Kennel Intake Records did not Consistently Match Information Submitted by Owners or Were Incomplete.

Animal intake information in Chameleon did not consistently match the information submitted by owners on the animal surrender forms or were incomplete. Table 8 on the following page, provides an example of a mismatch between a kennel record and an animal surrender form.

TABLE 8 Kennel Record Intake Reason Mismatch with Animal Surrender Form									
1. The animal surrender form indicates the surrender reason was “too many”.									
<p>The screenshot shows the Chameleon system interface for animal intake. The 'Animal ID' is A1901826 and the description is 'WEDNESDAY 4M KITTY CAT BLACK S DOMESTIC SH'. The 'Intake Information' section includes fields for 'Person From', 'Type' (OWNER SUR), 'Subtype' (FRONT DESK), 'Cond' (NORMAL), 'Intake Date' (06/30/17), 'Time' (13:36), 'Due Out' (06/30/17 13:36), 'Review Date' (06/30/17), 'OS Source/Cit', and 'OS Reason'. The 'OS Reason' field is highlighted with a red box and contains the text 'TOO MANY'.</p>									
2. On the owner surrender form the surrender reason was listed as “moving”.									
<p>The screenshot shows an animal surrender form. The text reads: 'I certify that I am the owner or that I have the authority to surrender the animal(s). I relinquish all right of ownership in the animal(s) to Broward County Animal Care and Adoption. I understand and agree the animal(s) may be disposed of at Animal Care's discretion. I certify the animal(s):' followed by two checkboxes: 'has bitten someone or another animal within the past ten (10) days.' (unchecked) and 'has not bitten anyone or another animal within the past ten (10) days.' (checked). Below this is a table with columns: Pet's Name, Sex, Age, Color(s), Spay/Neuter, and Breed. The table contains three rows of handwritten entries. The first row is for a male black cat. The second row is for a female brown/black cat. The third row is for a female cat, with the 'Why are you surrendering your pet(s)?' field highlighted in red and containing the handwritten word 'moving'.</p>									

Source: Compiled by County Auditor from Chameleon System and Animal Surrender Form.

During our review, we noted the following:

- A. The intake details for 28 of 220 (13%) kennel records tested in Chameleon did not match the owner provided animal surrender form. See Table 6 for an example comparison between kennel records and animal surrender forms.
- B. Four of 60 (7%) kennel records categorized with an intake type of owner surrender in Chameleon did not have a required owner surrender form and contained insufficient evidence to validate the legitimacy of the intake type.

- C. 118 of 220 (54%) animal surrender documents, stored in the two locations (shared drive and Chameleon), contained documents that were mismatched, missing, or were devoid of the entire animal surrender package.

Animal intake information entered into Chameleon should match the animal surrender form information provided by the owner. In instances where an animal surrender form could not be obtained (e.g. animal rescue), sufficient documentation should be created within Chameleon to establish the validity of the intake type. Documentation stored within Chameleon should be legible.

Failure to ensure accurate data entry leads to incorrectly reported operations details and performance metrics relied on to make business decisions, and the inability to rely on system records for operational, performance and management reporting.

We recommended management:

- A. Review and update animal intake documentation procedures to ensure intake data entered into Chameleon is validated for accuracy against the animal surrender form.
- B. Implement procedures to ensure kennel records in Chameleon are adequately documented with supporting evidence when categorizing intake records as owner surrendered in instances where an animal surrender form could not be obtained.
- C. Ensure that required animal intake documentation, including owner surrender forms, is completed appropriately, scanned in sufficient quality to facilitate quality control checks, and retained according County document retention policies. Primary and backup storage locations used to store animal intake records should contain identical information.

Status:

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

5. Inaccurate Intake and Outcome Categories Were Used to Calculate Performance Measures.

Animal intake and outcome events in Chameleon are inappropriately applied to the calculation of performance measures increasing the likelihood of inaccurate reports, poor management decisions, and undetected operational anomalies. During our review, we noted issues with the following performance measures:

- A. Two of 24 (8%) outcome categories are inappropriately filtered from LRR calculations based on management and staff assertion of actual usage. The “INV CORR” and “MISSING” categories are used to record animals that have gone missing without

explanation. Excluding these categories from the LRR calculation results in an understatement in the “Lost/Missing/Unaccounted For” statistic resulting in an overstatement of the LRR.

- B. One of 24 (4%) outcome categories is inappropriately added to Owner requested Euthanasia counts based on management’s assertion of actual usage. The “REVIEW” category is used as part of the workflow process to add the animal to a supervisory report for validation of the proposed animal disposition. The final disposition is updated after the review. Including this category in reporting filters may result in an overstatement of this statistic.
- C. The outcome category “EUTH REQ” has historically been used to capture owner requested euthanasia. At the time of our review, although the category was no longer in use, it had been used in fiscal year 2017. We noted that reports used to capture performance measures exclude records labeled with this category. Although going forward the impact will diminish, excluding this category from reporting filters will result in an understatement of owner requested euthanasia statistics. Benchmarks used, for example, to measure the effectiveness of programs aimed at the diversion of owner requested euthanasia, would be impacted by the historical misstatement caused by the exclusion of these records.

Performance measure calculations should comply with a well-defined and documented methodology to ensure accuracy and reporting transparency.

We recommended management review the categories used to calculate performance metrics for accuracy and reporting transparency.

Status: Implemented.

6. Policies and Procedures are not Adequate or Consistently Followed to Ensure Compliance with County Policy.

ACAD’s policies and procedures are not consistently followed, do not adequately define and segregate responsibilities, and do not specify operational processes to ensure compliance with County policy. Specifically, we noted the following:

- A. Euthanasia Procedures
 - i. Documented procedures do not adequately cover owner requested euthanasia intake or outcome processes.
 - ii. Documented procedures require a panel with the authority to approve animal euthanasia. This panel is not in place.
 - iii. Approval processes for immediate euthanasia where a panel review is not required (e.g. neonatal or orphaned kittens weighing less than 1lb) are not defined.

- iv. Documented procedures do not require a review process or adequate supporting documentation for immediate euthanasia for animals who are determined to be enduring extreme suffering.
- B. Documented procedures do not adequately establish roles and responsibilities for various data entry, operational, supervisory, and quality control processes.
- C. Documented procedures do not address minimum confinement standards established by Broward County Ordinances that must be considered prior to euthanasia.

Documented procedures should align with Broward County Ordinances governing ACAD's operations. Procedures should be complete and establish roles that effectively separate incompatible job functions (i.e., data entry and approval). Failure to publish comprehensive procedures increases the risk of error, inappropriate or unauthorized activity, reduces reliance on operational data, and may cause harm to the animals in the care of ACAD.

We recommended management review and update documented policies and procedures to reduce the risk of error, inappropriate or unauthorized activity, increase reliance on operational data, and comply with County Policy.

Status: Implemented.