



Final Audit Follow-Up

Period Ending March 31, 2021

Report #AR-2104
August 6, 2021

Audit of Animal Service Center Revenue Controls Issued April 29, 2020

Summary from Original Report #2002

We conducted this audit primarily for the purpose of determining whether Animal Service Center (ASC) controls over revenues reasonably ensured that revenues due were collected, accurately recorded, safeguarded, and deposited in compliance with relevant Commission, City, and departmental policies and procedures.

We found that, generally, ASC revenue controls did reasonably ensure that revenue was collected, accurately recorded, safeguarded, and deposited appropriately. However, our audit also identified opportunities for improvement to strengthen controls over the ASC's revenue practices.

A total of 6 action plan steps were established by management in response to our audit recommendations; all 6 were completed in this period with no further action required. This is the 1st and final follow-up report on this audit.

Complete
6

In Progress
0

Needs Attention
0

Action Plan Step 1

ASC will update the organization of policies and procedures as it relates to auditing. All current policies and procedures have the word "Current" in the title. Additionally, all prior versions will be moved into a separate location titled "Prior Versions of Policies and Procedures" and will have a notation added to indicate the effective date the policy was superseded. (This will be done prospectively and not apply to policy revisions prior to the issuance of the audit report.) All policies and procedures will be accessible to all ASC employees via Sharepoint.

Action Plan Status: COMPLETE

ASC management has updated the organizational structure for policies and procedures and has implemented use of effective dates and modified dates within the policy and procedure documents. Management maintains these policies and procedures on the Animal Services network share drive which is accessible by all ASC personnel and on the ASC Sharepoint site.

Action Plan Step 2

ASC will establish a fee waiver policy which will assign responsibility for approving fee waivers, reasons and conditions under which fee waivers would be granted, and the documentation required to support fee waivers.

Action Plan Status: COMPLETE

ASC management implemented a fee waiver policy which outlines and identifies some scenarios in which granting a fee waiver would be acceptable, assigns responsibility for approval of fee waivers, and identifies the documentation required to support the fee waivers.

Action Plan Step 3

ASC will scan documentation and financial records into OnBase in a timely manner (i.e., no later than 30 days).

Action Plan Status: COMPLETE

Responsibility for scanning of ASC documentation transitioned from staff at the Parks, Recreation, and Neighborhood Affairs Myers Park Office to ASC staff. We reviewed documentation in OnBase and found this transition has improved the timeliness of documentation being available in OnBase. Specifically, all records are scanned and available within 30 days.

Action Plan Step 4

In relation to step 3 above, procedures will define and implement a management review process whereby ASC management will review OnBase to ensure all records are accurately recorded in OnBase. Such reviews will be documented.

Action Plan Status: COMPLETE

ASC Management has written Standard Operating Procedure, Record Retention Audit. This procedure outlines the process to be followed by the ASC Director to conduct a quarterly review of documentation in OnBase to ensure appropriate and required documentation is being properly scanned into OnBase. This policy also requires the audit log to document the quarterly review be maintained in OnBase.

Action Plan Step 5

ASC will modify the adoption questionnaire SOP to reflect what is required information.

Action Plan Status: COMPLETE

ASC has ensured the completion of the adoption questionnaire is required within policy (Adoption SOP). Additionally, the adoption questionnaire has been updated to show which fields are required to be completed and the public is encouraged to complete the questionnaire online prior to visiting ASC. Animal Care Specialists and Managers are responsible for ensuring the questionnaires contain all required information.

Action Plan Step 6

ASC will, on a regular reoccurring basis (i.e., semi-annually), remind staff to change their password every month.

Action Plan Status: COMPLETE

ASC management is reminding staff on a regular basis to change their passwords monthly. During 2020, amidst the pandemic, the reminders were given verbally in the weekly virtual staff meetings. In 2021, upon return to the Center, the director began sending weekly emails which include reminders about password changes.

Conclusion

Management developed 6 action plan steps to address the recommendations in the original audit report (#2002). As of the end of this follow-up period, March 31, 2021, management successfully completed all 6 steps.

Appointed Official's Response

We appreciate the thorough job the City Auditor's staff did in auditing the Animal Service Center's Revenue Controls, and the steps ASC staff have taken to complete the action plan steps that were identified. We recognize and appreciate the importance of good internal controls and are confident that the steps taken have strengthened controls over the ASC's revenue practices.

Acknowledgements

We appreciate the cooperation and assistance provided by ASC management and staff during this audit follow-up.

Project Team

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Inspector General

Statement of Accordance

The Office of Inspector General's mission is to advance integrity, accountability, transparency, and efficiency and effectiveness within City government by providing professional, independent, and objective audit and investigative services.

We conducted this audit follow-up in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit follow-up to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Please address inquiries regarding this report to the Office of the Inspector General at (850) 891-8397 or inspector.general@talgov.com.

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