

Internal Audit Report

Cuyahoga County, Ohio
Department of Internal Auditing

Cuyahoga County Animal Shelter
January 1, 2011 – September 30, 2012

Valerie J. Harry, CPA
Director



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**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

**INTERNAL AUDIT REPORT
Cuyahoga County Animal Shelter**

April 29, 2013

To: Ms. Bonnie Teeuwen, Director of Public Works
and the current management of the Cuyahoga County Animal Shelter:

The Department of Internal Auditing (DIA) has conducted an audit over the financial operations and general accounting of the Cuyahoga County Animal Shelter (referred to within this report as “the Kennel”), for the period of January 1, 2011 through September 30, 2012. The audit objectives were to determine whether controls in place are adequate to safeguard assets from abuse, errors, and loss; revenue transactions and department funds are properly supported, recorded and deposited in their entirety in a timely manner and in accordance with all governing laws and regulations; and expenditures are properly approved and recorded.

To accomplish our objectives, we focused on operational controls of the Kennel, the major revenue and expenditure cycles as well as specific compliance mandates. Interviews with management and staff along with general walk-throughs of each revenue and expenditure cycle were conducted in order to document the controls in place. In addition, substantive testing methods utilized included analytical procedures, tests of detail using sampling methods as well as confirmation of transactions.

Our audit procedures disclosed many internal control weaknesses relating to the Kennel’s organizational structure, revenue and expenditure cycles, asset safeguarding, and recordkeeping. Non-compliance with Cuyahoga County Policy, Ohio Revised Code and the Code of Federal Regulations were also identified. This report provides the details of our findings.

We conducted this performance 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 Department of Internal Auditing would like to express our appreciation to the staff at the Kennel and interrelated departments that assisted throughout the process for their courtesy and cooperation during this audit. A draft report was provided to the Director of Public Works and current Kennel management for comment and their response is included.

Respectfully,

Valerie J. Harry, CPA

Valerie J. Harry, CPA
Director of Internal Auditing

Cc: Audit Committee
Matt Carroll, Chief of Staff
Sharon Cole, Deputy Chief of Operations
Majeed G. Makhoulf, Law Director
Cuyahoga County Council

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BRIEF BACKGROUND ON THE KENNEL

The County Animal Shelter is a state mandated public safety agency, which is responsible for sheltering and caring for stray dogs. It receives dogs from other communities, individuals, and from patrol of its dog wardens. The shelter provides necessary medical care to these dogs and houses them until returned to owner, adopted, or euthanized. Their revenue sources are adoption fees, donations, dog license sales, and spay/neuter fees. Aside from normal payroll and benefit costs, the Kennel expends funds for veterinary services, drugs and medications, and supplies.

Our audit procedures disclosed many internal control weaknesses relating to the Kennel's organizational structure, revenue and expenditure cycles, asset safeguarding, and recordkeeping. Non-compliance with Cuyahoga County Policy, Ohio Revised Code and the Code of Federal Regulations were also identified. This report provides the details of our findings.

FINDINGS

GENERAL INTERNAL CONTROL FINDINGS

Policy and Procedures Manual

Written policies and procedures ensure consistency in the operations of an agency. Existence of codes of practice and other regulations or guidance regarding acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior, and their communication throughout the organization is an essential part of a policy and procedures manual. Furthermore, a policy and procedures manual assures consistency in day-to-day operations. Formalized procedures reinforce management's expectations for the agency.

The Kennel does not have a policy and procedures manual nor do they have an internal code of practice or other guidance regarding acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior, and their communication throughout the organization.

Failure to have such a policy and procedures manual may result in undefined procedures that lead to inconsistency in the operations of the agency. Furthermore, without an internal code of practice or other guidance regarding acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior, varying practices of behavior could result in incomplete disclosure of unethical practices as well as actions and discipline that are inconsistent with the intentions of management.

The Department of Internal Auditing (DIA) recommends the Kennel develop a policy and procedures manual. Within the manual, the Kennel should adopt the County's policies and procedures and supplement with their own policies and procedures where the County is silent. The additional items of inclusion in the policy and procedures manual should include the following, at a minimum:

- A formal organizational chart along with a job description of each position on the chart;
- Documentary flowcharts of significant operational cycles or narratives describing significant steps and procedures for each cycle as well as methods of accounting for each type of transaction (e.g. how to account for a refund, procedures to return a dog);
- Documentation of all accounting procedures performed including a description of reconciliation and review procedures (e.g. who should be present at cash counts, how to document a drawer that is over/under);
- A chart of accounts including a description of account type and purpose;
- Capital asset/inventory listing;
- Safeguard procedures;
- Specific policies of the Kennel as well as a reference to County policies in which the Kennel utilizes (e.g. mobile communications policy, ethics policy); and,
- A list of standardized forms utilized including a description of their purpose.

Once drafted, the policy and procedures manual should be approved by the Director of Public Works and/or approved by County Council.

Management's Response and Target Completion Date:

Management recognizes the importance that a detailed Policy and Procedure Manual will have on the successful operation of the County Kennel. Management will work with the new Kennel Manager to develop a Policy and Procedures manual that addresses many of the concerns outlined above.

Target Completion Date: 4th Quarter 2013

Organization Chart and Job Descriptions

Every agency should have an organization chart with job descriptions that efficiently outlines all duties encompassing the agency. Such a chart and job descriptions are essential for balancing work levels and defining the responsibilities of all employees.

The Kennel does not have a formal organization chart that has been approved by the Director of Public Works. When asked for a copy of such a chart, two different charts were provided to DIA. Furthermore, while conducting audit work on site, it was apparent that work levels were not well balanced within the agency and certain employees were unsure of their required daily duties.

Without a well-defined organization chart and job descriptions, there is a lack of concrete responsibilities, reporting methods and direction in which the employees are to follow and be held accountable for. This could lead to underperforming and ultimately not achieving the agency's goals and mission. Additionally, it could lead to inefficiency in the work place as a result of redundancy in work being performed as well as individuals not being able to complete assigned tasks.

DIA recommends the Kennel create a formal organization chart with job descriptions. Once such a chart is drafted, it should be approved by the Director of Public Works and/or County Council. The job descriptions should list the functions and requirements of the job in order to give the employee a clear understanding of the tasks that he/she will be asked to perform in order to achieve the agency's goals and objectives in support of their mission.

Management's Response and Target Completion Date:

Management will work with the Human Resources Department and the new Kennel Manager to define a formal Organization Chart and Job Descriptions. After the new Kennel Manager has an opportunity to assess the current staff levels and operations of the Kennel, Management will review the recommendations of the Kennel Manager. Based on these recommendations a defined organization chart and job descriptions will be developed and posted.

Target Completion Date: 3rd Quarter 2013

Automated Accounting System

An accounting system is a tool that gathers and presents all accounting transactions and account balances for an organization through various reports. It is essential to implement such a system in order to fully evaluate the status of one's organization as well as make sound accounting and business decisions. In addition, an internal accounting system aids in the reconciliation process from agency transactions to the county-wide financial system of FAMIS.

During review of the internal controls over the Kennel's receipts and disbursements, it was noted the agency does not have their own internal all-encompassing automated accounting system or methods for accounting for all accounting transactions and balances.

It is difficult to truly understand the complete financial status of an agency without having an all-encompassing accounting system that tracks all accounting transactions and account balances. Lack of an accounting system may result in poor and uninformed management decisions. Without an automated system, the Kennel cannot track accounts payable, specifically, spay/neuter deposits and vendor invoices, which should be made available to Fiscal for year-end reporting purposes. Furthermore, without an internal accounting system, it is challenging to reconcile with the county-wide financial accounting system.

DIA recommends the Kennel implement an agency-wide automated accounting system to track all revenues and expenditures. Monthly reconciliations from the implemented accounting system to the County's financial accounting system should be conducted by the Kennel Manager.

Management's Response and Target Completion Date:

Management recognizes the importance of an internal accounting system to track revenues and expenditure independently of FAMIS. With the input from the Kennel Manager, policies and procedures will be implemented to tighten cash controls, implement daily close-outs and develop an internal accounting system that reconciles with FAMIS. In the interim, the Public Works Fiscal department is currently monitoring all expenditures of the Kennel in a database and reconciling these expenditures on a monthly basis to FAMIS.

Target Completion Date: 3rd Quarter 2013

Accounting for Capital Assets

A capital asset management system is a system of methods, policies and procedures that addresses the acquisition, use, control, protection, maintenance and disposal of capital assets (i.e., furniture,

equipment and vehicles). Accurate accounting and control over capital assets is important for correct and complete presentation of capital assets and financial statements.

During testing it was noted the Kennel did not maintain a capital asset listing that included every capital asset purchased with Kennel monies or being maintained and operated by the Kennel along with captured information such as item detail, acquisition price and date, useful life, salvage value, actual value, tag number, location, etc.

Failure to maintain a capital asset listing hinders an agency from correct and complete presentation of capital assets for financial reporting. Furthermore, failure to maintain a detailed listing of capital assets could result in the potential for undetected theft and misplaced assets.

DIA recommends that Kennel management establish written policies and procedures that address the acquisition, use, control, protection, maintenance, and disposal of capital assets. In addition, we recommend the Kennel maintain a complete capital asset listing that includes such information as described above. The listing should be updated annually, based on the original cost of additions and deletions of assets that occur throughout the fiscal year. The up-to-date listing should then be utilized to present the capital assets to the Fiscal Office for the County's year-end annual financial report. Furthermore, the Kennel should perform an annual inventory and reconciliation over all of its capital assets, to ensure that capital asset records are complete and accurate. Any discrepancies should be investigated and resolved.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding Capital Assets and will work with the new Kennel manager to implement the necessary controls and policies to safeguard Kennel assets. The Public Works Fiscal Department will assist in this area.

Target Completion Date: 4th Quarter 2013

Physical Security

All County agencies should physically secure their County-owned assets, including but not limited to, buildings, vehicles, equipment and furniture.

During control testing while on site at the Kennel, we noted the main building drive gate and garage access codes were weak and that these codes have not been recently changed although key Kennel personnel have recently left employment. In addition, we noted that building access security cameras were not working.

Without strong security controls over access codes to the main drive and garage doors as well as an operating security camera system, the opportunity for unauthorized access or theft of County-owned assets increases.

DIA recommends that access codes on the main building drive gate as well as the garage doors be changed to a stronger code (i.e., no obvious pattern) and should be changed regularly (at least every six months and after resignation or termination of a Kennel employee, whichever comes first). Also, we

recommend the Kennel ensure the building security cameras are properly operating. The tapes should also be viewed regularly to detect any suspicious activity.

Management's Response and Target Completion Date:

Management agrees with the recommendation to improve security codes at the Kennel and will work with the Kennel manager to address this concern. Additionally, the Kennel manager will work with the Information Technology Department to implement procedures on monitoring access codes and updating the security file for ex-employees. A new camera system is being procured and will provide additional oversight to the security of the kennel assets and property.

Target Completion Date: 3rd Quarter 2013

Driver's License and Car Insurance Review

County Policies and Procedures Manual, Section 16.03, states that every employee who drives or operates a County fleet vehicle at any time, or who operates any motor vehicle (i.e., employee's personal vehicle, rental vehicle) on, or in the course of County business must have and maintain at all times, without interruption, a valid driver's license and the minimum automobile insurance coverage required by Ohio law. Employees are solely responsible to make sure their licenses and automobile insurance are properly renewed and maintained. County management has the authority and does conduct routine inspections of the driving records of its employees.

Through discussion with Kennel personnel, it was noted that Kennel management does not check for valid driver's license and automobile insurance for employees who operate County vehicles or who operate a motor vehicle during the course of County business.

Failure to confirm valid driver's licenses and current automobile insurance for employees using County vehicles or who operate a motor vehicle during the course of County business can result in increased legal liability due to possible noncompliance with the Ohio Bureau of Motor Vehicles driving requirements as well as noncompliance with County policy.

We recommend the Kennel implement a control where the Kennel Manager, or a designee, review employee driver's licenses and automobile insurance for those that operate a County vehicle or who operate a motor vehicle during the course of County business. Since driver's licenses and automobile insurance expire periodically, the review should be conducted at least once a year to assure the Kennel is complying with County policy.

Management's Response and Target Completion Date:

This is a countywide initiative that has been put under the management of the Inspector General's office. Management will forward this recommendation to the Risk Department for review and follow up.

Target Completion Date: 3rd Quarter 2013

GENERAL NON-COMPLIANCE FINDINGS

Record Retention

County Ordinance 2011-0012, Section 5.7, states that each public office shall have a records retention schedule in place, which shall specify, consistent with state law, the methods by which and the length of time that records shall be kept. In addition, each public office shall propose a public records retention schedule to the County Records Commission, in accordance with the procedures set forth in Section 149.38 of the Ohio Revised Code, not later than June 30, 2011. Additionally, Ohio Revised Code Section 149.351(A) states, in part, that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part.

It was noted the Kennel does not have a record retention schedule as required by the above noted Resolution. Furthermore, during the course of the audit, the following records were requested but were not able to be located and are therefore considered to be missing¹:

- Daily Pay-In's (2/1/11, 1/6/12, 1/30/12, 2/26/12, 7/3/12, 7/10/12)
- License Number 42070 in Fiscal Year 2011
- County Receipt Book #629 (receipt numbers 31351-31401)
- Donation Receipt Books (receipt numbers 11551-11825)
- Hard Card and corresponding white sheet for Reference Number 126439

Failure to establish and enforce a record retention schedule results in destroyed or missing records. The lack of retaining records decreases internal controls, compromises a proper audit trail, and limits transparency within the agency. Without supporting documentation, the ability to reconcile is also limited. All of these factors contribute to the possibility of misappropriated funds.

DIA recommends the Kennel establish a record retention schedule in accordance with the Resolution above and file the document with the County Records Commission. All Kennel records must be maintained in accordance with the newly proposed record retention schedule. Absent a record retention policy, all records need to be maintained.

Management's Response and Target Completion Date:

Management is assigning the County's record retention liaison to work with the Kennel manager to establish a record retention policy as set forth by the Ohio Revised Code.

Target Completion Date: 3rd Quarter 2013

Safeguarding Personal Information

Government agencies are entrusted with the duty of collecting sensitive and private information and establishing the necessary processes and procedures to safeguard the personal data citizens entrust to them. Ohio Revised Code Section 1347.12, in part defines personal information as an individual's name, in combination with and linked to any one or more of the following data elements; social security

¹ This list should not be misconstrued as an all-inclusive list of missing records. These are only the ones identified during audit fieldwork.

number; driver's or state identification card number; account number or credit or debit card number in combination with and linked to any required security code, access code, or password that would permit access to an individual's account. Revised Code Section 1347.05(h) requires an agency to collect, maintain, and use only personal information that is necessary and relevant to the functions that the agency is required to perform and to eliminate personal information when it is no longer necessary or relevant to those functions.

While reviewing the Kennel spay/neuter deposit receipts, we noted the Kennel collects the adopter's social security number as part of the information recorded on the duplicate receipts. Furthermore, during receipt substantive testing, we noted the Kennel often photo copied personal checks (including donation, adoption, license, and spay/neuter receipts) as supporting documentation which includes personal banking institution account numbers. The spay/neuter deposit receipt books as well as the photocopies of checks are often not locked in a safe or secured by some other method during office or non-office hours. Finally, while reviewing Kennel overtime forms, we noted employee social security numbers are written on the forms and sent to the payroll department via inter-office mail. Social security numbers are not required or needed by the payroll department on overtime forms.

This weakness may result in Kennel employees or others within the building accessing the social security numbers and personal banking institution account numbers of those who have adopted a dog without their consent and/or for illegal purposes. Overtime forms with employee social security numbers may result in unauthorized personnel accessing this personal information.

We recommend the Kennel review internal policies to find ways to eliminate as much personal information from agency records as possible.

Management's Response and Target Completion Date:

Management agrees with the recommendation to safeguard personal information at the Kennel and will work with the Kennel manager to address this concern through updated policy and procedures.

Target Completion Date: 3rd Quarter 2013

Dog Warden Bonds

Ohio Revised Code Section 955.12 states, in part, the warden and deputies shall give bond in a sum not less than five hundred dollars and not more than two thousand dollars, as set by the board, conditioned for the faithful performance of their duties. The bonds shall be filed with the county auditor of the respective counties.

During the course of the audit, the warden and deputies were not bonded in accordance with the Revised Code Section above.

Failure to bond the warden and deputies can result in increased liability within the Kennel and ultimately the County.

DIA recommends the warden and deputies of the Kennel be bonded in accordance with the above Revised Code Section.

Management's Response and Target Completion Date:

Management agreed with Internal Audit's assessment and recommendations regarding Dog Warden Bonds and forwarded a request to the County's Department of Risk to secure the appropriate Bond for the warden and deputies of the Kennel as required by the Ohio Revised Code. The Bonding of the current dog wardens is now up to date.

Target Completion Date: Completed

Dog Warden Patrolling

Ohio Revised Code Section 955.12 states, in part, the warden and deputies shall patrol their respective counties and seize and impound on sight all dogs found running at large. Furthermore, the Kennel's mission statement is to "provide humane dog control and care to ensure safety and welfare of people and animals through professional law enforcement and community relations".

During a review of the wardens' driving records maintained on site, there was no indication that regular patrolling was performed by the Kennel.

Failure to patrol the County for dogs hinders the Kennel from attaining its mission of protecting and ensuring the health, safety, and welfare of people and animals and is also not in compliance with State Statute.

We recommend the Kennel implement procedures where regular patrolling is scheduled into the wardens' work schedule. Furthermore, if additional down time occurs in the course of a normal work day, additional patrolling should be conducted in order to comply with the Revised Code Section above and to be in alignment with the Kennel's mission. Kennel management should implement a control where records of patrolling are documented. Kennel management should then monitor these records in order to verify that regular patrolling is being conducted as required.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding Dog Warden Patrolling. After an appropriate review time, the Kennel manager and the Operations Supervisor will provide management a schedule to ensure that deputies are patrolling the County as directed by the Ohio Revised Code. Procedures will be established to record and monitor patrolling. GPS is being updated and installed in all County vehicles and this should be completed by September 2013. This will provide an additional tool in monitoring compliance with patrolling countywide.

Target Completion Date: 3rd Quarter 2013

Weekly Dog Report

Ohio Revised Code Section 955.12 states that [the warden and deputies] shall make weekly reports, in writing, to the board in their respective counties of all dogs seized, impounded, redeemed, and destroyed and of all claims for damage to animals inflicted by dogs.

Per communication and confirmation with Kennel staff, Kennel management and the Director of Public Works (the recipient designee for the Weekly Dog Report), the Weekly Dog Reports are sent monthly,

rather than weekly, to the Director of Public Works. Furthermore, the report lacks information regarding claims for damage to animals inflicted by dogs which is a required component in the Revised Code Section cited above.

Failure to report complete and timely information to the Director of Public Works results in lax communication of the operations of the Kennel as well as not being compliant with State Statute.

The warden and deputies (or another designated knowledgeable Kennel employee) should begin sending the required dog reports to the Director of Public Works on a weekly basis. In addition, the reports should be expanded to include a column for claims of damage to animals inflicted by dogs as is required by the Revised Code Section above. If there are no claims for the week, then it should be reported as such.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding Weekly Dog Reports and will work with the new Kennel Manager to address this concern by ensuring that these reports are forwarded to the Director of Public Works on a weekly basis as required by the Ohio Revised Code.

Target Completion Date: 2nd Quarter 2013

Appropriations Exceeded by Expenditures

Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. Budgetary expenditures (that is, disbursements plus encumbrances) as enacted by Council may not exceed appropriations at the legal level of control.

During the audit period of the Kennel, we noted the Dick Goddard's Best Friend index code was not budgeted, however, expenditures of \$33,973 and \$34,212 in fiscal years 2011 and 2012, respectively, were made out of the index code.

Failure to limit expenditures to appropriations could allow expenditures to exceed available resources, further resulting in negative cash fund balances.

Kennel management should monitor appropriations and expenditures and amend the budget appropriately. Furthermore, we recommend the Dick Goddard's Best Friend's Index Code becomes part of the County budget process since expenditures are made out of the fund for medical purposes each year.

Management's Response and Target Completion Date:

The Department of Public Works' Fiscal Division's Business Services Manager monitors the Dick Goddard's Best Friends Fund. This fund is classified as a Categorical Grant Fund type or more specifically as a "Donation" fund and as such is not budgeted on an annual/operating basis. A budget/appropriation is added to existing account against donations received on a periodic/on-going basis. No expenditure can be made from this fund without an appropriation being requested through the Office of Budget and Management. At no time has expenditures exceeded appropriations

otherwise the expense would be denied by the Fiscal Office and the request would go NSF and that did not occur with this fund. Management believes that Internal Audit may need to revisit this recommendation.

FINDINGS RELATING TO THE RECORDING OF DOGS

Impound Sheets

An impound sheet is a documented list of every dog that has been brought in to the Kennel. The Kennel staff records the daily entry of all dogs into the Kennel and includes the incoming date, location found, sex, breed, color, cage given, reference number for respective hard card (see finding “Dog Hard Cards”) and tag number.

During substantive testing, it was noted that Kennel impound sheets were not a consistent form. Occasionally, we noted the documentation of incoming dogs on a plain piece of paper rather than a pre-printed Kennel sheet which has been designed as a control documentation sheet.

Without a standard impound sheet, there is a lack of control over the incoming dog documentation process since it becomes difficult to determine if the logs are original or have been tampered and/or replaced.

In addition, we confirmed select dogs that were sent from a municipality kennel to the County Kennel. There was one dog confirmed by the City of Cleveland that we selected for testing in which was originally signed in using the impound sheet but later crossed out as “canceled” and the respective hard card was destroyed. Also, we noted a separate dog (reference number 1198280) which was not logged in on an impound sheet but had a corresponding hard card.

Failure to have controls in place for properly and accurately logging in dogs can result in losing track and ultimately the misappropriation of dogs. For instance, failure to log in a dog would allow for the disposition of the dog without the proper record of revenue in the case of a sale or the required record keeping in case of euthanasia.

DIA recommends that all impounded dogs be documented on an official and consistently used standard Kennel log-in sheet. In addition, if a transaction becomes canceled, the Kennel should indicate the reasoning behind the cancelation and maintain all supporting documentation. At no time should an impound sheet or hard card be destroyed (see finding “Record Retention”).

Management’s Response and Target Completion Date:

An impound form does exist. Wardens will be trained on the importance of filling out the form completely and accurately. In addition, management will direct the new Kennel Manager to address this concern and make recommendations based on industry “best” practices.

Target Completion Date: 4th Quarter 2013

Dog Hard Cards

Documentation of all dogs through the use of hard cards is an essential first step in accounting for and tracking all dogs that enter and leave the Kennel. In order to determine completeness of dog documentation, each hard card is numerically assigned a reference number in sequential order.

During a control walk through, it was noted the Kennel does not issue hard cards in sequential order. Rather than issuing the hard cards in sequential order, an unused hard card from any available box is used in order to document the next dog that has entered the Kennel.

Failure to issue hard cards in sequential order makes it difficult to determine the completeness of the population of dogs that have entered the Kennel and can increase the chance of losing track of a dog(s).

DIA recommends the Kennel begin utilizing hard cards in sequential order.

Management's Response and Target Completion Date:

Management will direct the new Kennel Manager to address this concern and make recommendations based on industry "best" practices.

Target Completion Date: 4th Quarter 2013

Issuing Dog License Numbers

The County accounts for all dog registrations through the use of license numbers. These license numbers are broken into sub-sequence batches since licenses are sold at multiple locations and are controlled and distributed by the County's Fiscal Office. In fiscal year 2012, the Kennel received the sequence beginning with license number 40001 and ending with 46000 for sale to all adopted dog owners as well as current dog owners renewing expired licenses and who chose to come to the Kennel for renewal. An annual fee is charged for each license and a pre-numbered tag is given to the owner for placement on the dog's collar. This license is then used to identify the owner in case of a lost dog.

During substantive testing, it was noted the Kennel does not issue dog licenses in sequential order. Rather than issuing the licenses in sequential order, unused tags from the available box are issued. This condition prevented the DIA from determining the number of licenses sold at the Kennel.

Failure to issue licenses in sequential order makes it difficult to determine completeness of registration sales and negates the internal control that sequential pre-numbering provides. Due to the weakness in internal control that the Kennel's practice has created, the DIA is unable to determine if a misappropriation of public monies has occurred.

DIA recommends the Kennel begin utilizing license numbers in sequential order which would allow for future determination of the amount of licenses sold.

Management's Response and Target Completion Date:

Management will direct the new Kennel Manager to address this concern and make recommendations based on industry "best" practices.

Target Completion Date: 4th Quarter 2013

Spay/Neuter Documentation

The Kennel uses a surgery book to track all spay/neuter surgeries. The information documented in the surgery books included the date of surgery, person who performed the surgery, the dog reference number, and the amount of medicine administered.

Per review of the surgery books, we noted surgeries in which there was missing documentation of which dog was sterilized. For example, the surgery book reviewed showed ten spay/neuter surgeries performed on September 7, 2012; however, only five of these ten procedures indicated the dog reference number.

Failure to document complete information during spay/neuter surgeries, specifically the dog reference number, can result in spay/neuter receipts that are not able to be tracked in case of proper refund to the customer. Additionally, failure to keep a complete record of spay/neuter surgeries prevents the Kennel from having a true picture of the activities of the agency which can ultimately hinder the reporting process of data reported to County officials and those making management decisions. Incomplete record keeping may also result in the Kennel paying veterinarian fees for more surgeries than were actually performed.

DIA recommends the Kennel document and maintain a complete record of all spay/neuter surgeries.

Management's Response and Target Completion Date:

Management will work with the new Kennel Manager and the Contracted Veterinarians to review Spay and Neuter Documentation to ensure that the Kennel is employing "best" practices in this area. Upon completion of the new Kennel manager's evaluation of operations, management will review and implement recommendations.

Target Completion Date: 4th Quarter 2013

NONCOMPLIANCE FINDING RELATED TO THE RECORDING OF DOGS

Dog Database and Back-Up Practices

In order to keep track of all dogs that have entered and left the Kennel, a dog database should be maintained. Such a database is essential for record keeping purposes and imperative to be kept up to date in order to comply with Ohio Revised Code Section 955.12 which states, in part, the warden and deputies shall make a record of all dogs owned, kept, and harbored in their respective counties. Information to be maintained in the dog database includes, but is not limited to the following: incoming date, location found, type of dog, hair color, weight, disposition date and type, receipts and license numbers, and information of adopter/owner, if applicable. In addition, data information backup

practices require data files be regularly backed-up and retained off-site to ensure their availability in the event of complete data loss or disaster.

During the course of the audit, it was noted the Kennel's dog database had multiple missing record entries. 18 out of 65 records chosen for substantive testing were not updated in the Kennel's database. Furthermore, we noted the last week of December 2011 was missing from the database, as well as February 1, 2012 and on (to date of audit). We also noted during substantive testing that some entries were inaccurate. Furthermore, it was noted during a walkthrough of computer controls that only one Kennel employee has current access to the dog database. Furthermore, there are no procedures in place to back-up the information.

Failure to have a complete and accurate dog database prevents the Kennel from having a true picture of the operations of the agency which can hinder the reporting process of data reported to County officials and those making management decisions. Also, having only one employee with access to the database decreases the control over the day-to-day operations of the Kennel by limiting data access from management who should be reviewing the information regularly. Lastly, failure to back-up data files can result in a complete loss of all stored information that is currently being stored on the software.

DIA recommends the Kennel implement procedures where it is required to maintain an accurate and complete record of all dogs and corresponding information as noted above and in compliance with this Revised Code Section. The database should be updated on a daily basis. Also, we recommend the Kennel Manager have access to the dog database and regularly review recorded data in order to increase controls over information being recorded. In addition, we recommend the data file practices be implemented to require regular back-up of information as well as rotated off-site storage to a location where the agency can ensure adequate environmental and access controls.

Management's Response and Target Completion Date:

The new Kennel Manager will work with the County's Information Technology Department to evaluate and recommend suggestions to management on improving and addressing the dog database process and security. Suggestions will include updating the current program or procuring a new program to ensure compliance with the Ohio Revised Code. In addition, the Policy and Procedures manual will be updated to provide instructions for maintaining the database. The missing information identified by Internal Audit will be input into the database.

Target Completion Date: 4th Quarter 2013

FINDINGS RELATING TO REVENUE AND CASH RECEIPT INTERNAL CONTROLS

Cash Controls

All public monies should be safeguarded until deposit by the individual agency. Cash safeguard controls can consist of a designated cash clerk, a daily supervised count and reconciliation with proper approvals, as well as physical safeguards such as a locked cash register.

The Kennel has a cash register that is located on the front rotunda desk. During the course of the audit, DIA noted the following:

- The cash register was not locked during the day. The key was sitting in the cash register for anyone to open;
- All employees of the Kennel had the ability to collect monies and access the cash register. There was not a designated cash clerk;
- Rotunda area was empty (no supervision of cash) on multiple occasions; and,
- Daily close-outs were not always supervised by a second person. Four out of 38 pay-ins tested were not initialed by the employee performing the cash count, 24 out of 38 pay-ins tested were not initialed by the supervisor of the cash count, 12 out of 38 pay-ins were not initialed by the Kennel Manager, indicating approval of the cash count. For the pay-ins that did indicate approval by the Kennel Manager, the date of approval was up to two weeks after the count date. As a result of the lack of close-out supervision and reconciliation, there were many discrepancies noted on the pay-ins indicating overages and/or shortages during a 100% scan of the pay-ins. The following specific instances were noted during our substantive test of details:
 - Shortage → 5/19/12 pay-in was \$90.00 short. \$400.00 was posted to the housing and feeding object code rather than \$490.00 of sales.
 - Overage → 6/7/12 pay-in displayed \$357.50 in county receipt monies (adoption and Return to Owner (RTO) monies collected); however, the revenue receipt for that day showed \$427.50 which is \$70.00 more than the pay-in.

As a result of the weak internal controls over cash, there were instances during the audit period in which daily cash counts did not reconcile which resulted in the cash drawer being “under” total sales for the day. The specific \$90.00 shortage noted above was filed with the County’s Inspector General. They conducted an investigation and their report recommendation was for referral to DIA.

Failure to have tight cash controls can hinder the reconciliation process and ultimately lead to misappropriation of monies.

To improve internal controls over cash accountability, we recommend the following:

- The Kennel should hire or designate at least one cash clerk per shift whose responsibility is solely to collect all Kennel monies. The cash clerk should be at the cash register at all times during open hours;
- The cash register should be locked at all times. The key should be kept by the designated cash clerk; and,
- Daily close-outs should be conducted by at least two individuals. One person should count the cash (and initial as such on the pay-in) and the second person should supervise the count (and initial as such on the pay-in). The Kennel Manager should review the pay-ins on a daily basis after the cash count in order to approve the close-out (and initial as such on the pay-in). We also recommend that pay-in copies be sent to the Administration Building along with the revenue receipt so that a second reconciliation can be made to verify the accuracy of monies collected and accounting records of the Kennel.

Management’s Response and Target Completion Date:

With input from the new Kennel Manager and management, new policies and procedures will be implemented to tighten cash controls to safeguard kennel funds. The policies and procedures will put in place a process for handling cash and other cash controls. The new manager will review existing personnel and recommend to management about the need for a cash clerk. A new cash register has

been purchased that will have more audit controls. Additionally, a new camera system is being procured and will provide additional oversight to the cash areas as well as other sensitive areas of concern.

Target Completion Date: 3rd Quarter 2013

Donations

Donations received in the Dick Goddard's Best Friends Fund that flow through the Kennel are collected in the following methods:

- Fund raisers;
- Donations mailed to the Kennel;
- Donations collected over the counter at the Kennel; and,
- Anonymous cash donations that are placed in the cash jar, aka "Rufus".

During control and substantive testing for donations, we noted the following:

- \$19,189 (or 52%) and \$17,203 (or 67%) of donations deposited by the Kennel in fiscal year 2011 and January-September 2012, respectively, were not recorded in the duplicate donation receipt books;
- Duplicate receipt books used by the Kennel had missing receipts (#'s 11551 – 11825), voided receipts, receipts that were incomplete, receipts that were not issued in sequential order and numerous receipts issued for a \$0 dollar amount;
- A listing of fund raisers, along with the pricing of each event/item and amounts collected were not maintained for any fund raiser put on by the Kennel during the audit period; and,
- Donation receipt numbers are often not included in the daily pay-in.

Furthermore, the March 28, 2012 Cuyahoga Humane Animal Control Advisory Board (C.H.A.C.) minutes state that approximately \$50,000 was received as donations along with that years' license renewal period. The minutes further state that the Kennel brought in approximately \$73,000 in donations and spent the same on medical supplies and medical care and surgery for the dogs in the prior year. DIA reviewed the Kennel's Dick Goddard's Best Friends fund and noted that the Kennel's total donations (license renewal donations plus fundraisers and miscellaneous donations) during the license renewal period of December 1, 2010 through February 28, 2011 totaled only \$25,213 not the approximate \$50,000 as cited in the minutes. Moreover, year to date fiscal year 2011 donations from all locations and sources totaled \$41,154 and medical supplies expenditures totaled \$33,973, both which are well below the \$73,000 reported per the board meeting minutes.

Failure to have supporting documentation for donations received at the Kennel can make the days-end deposit and reconciliation process cumbersome. Moreover, lack of accountability for donations received by the Kennel can result in a loss of revenue collected by the County and ultimately, misappropriation of monies. Incomplete and inconsistent record keeping has precluded us from determining whether donation receipts have been misappropriated.

To improve internal controls over the accountability and collection of Kennel donation receipts, DIA recommends the following:

- Every donation should be recorded in the duplicate donation receipt books;

- Donation duplicate receipts should be issued in sequential order, should be filled out completely, should be locked up each night, should not be voided (see separate finding titled "Voided Receipts") and should only be issued for monetary collections;
- The Kennel should maintain a listing of each fund raiser in which the Kennel participates. Each event should include the date, pricing of the event or items along with the amounts sold and number and dollar amounts collected. For events in which raffle tickets are used, the tickets should be sold in sequential order and the seller should document the beginning and ending ticket numbers on a ticket sales report and sign off on the respective forms. All event sales sheets should be signed off by the event coordinator in order to provide accountability for the total sold and collected; and,
- The Daily pay-in should include all money collected that day, including donations.

Ultimately, the Kennel should develop and implement policies and procedures to provide for improved accountability of all donations, including the above specified recommendations. Adequate control over donation receipts will help ensure all revenue is properly deposited and accounted for, and any errors or misappropriation of monies will be detected in a timely manner.

Management's Response and Target Completion Date:

Management will review the recommendations with the new Kennel manager and implement policy and procedures that are consistent will all revenue received at the kennel. As noted in other areas of this audit, management agrees with the Internal Audit's assessment and will revise policy and procedures that are consistent for all revenue deposits.

Target Completion Date: 3rd Quarter 2013

Dog License Reporting

Monies for dog registration are collected at the Kennel either as a yearly renewal or during the adoption process. The purchase of a license results in a duplicate license receipt, one copy for the customer and the other copy for the Kennel. The corresponding license tag is given to the dog owner for the respective fiscal year. The Kennel documents all license numbers sold on a dog license sales report and sends these reports to the Fiscal Office along with the monies collected. The Fiscal Office uploads the sale to their financial database. In addition, the Fiscal Office updates their online website with the license tag(s) for public viewing in case of a lost dog. The absence of a physical tag from the box of ordered tags and the existence of a receipt, dog license sales report, the Fiscal Office's financial database and the County's online website should correspond to one another.

DIA noted the following for fiscal year 2012 dog licenses:

- License numbers 40758-40762, 41207, 41274, 41947-41978, 42012, 42136-42144, 42174, 42184, 42221-42222, 42238, 42276, 43627-43700, and 43801-43808 per the County's online website indicates "tag not sold" although there are records of these tags being sold through a receipt, sales report, the Fiscal Office's financial license database and the absence of physical tags;
- Instances of missing physical tags (license numbers 40954 and 41475) that did not have a corresponding receipt, sales report, the Fiscal Office's financial license database or the County's online website. This indicates either the tag is missing or it was sold but never recorded as a sale;

- License number 42151 was not recorded on a sales report; however there is record of a sale per a receipt, the Fiscal Office's financial license database and the absence of a physical tag; and,
- License numbers 43809-43811 were not indicated as sold on a sales report, the Fiscal Office's financial license database or the County's online website; however, these tags had a receipt and a missing physical tag.

Failure to have a complete trail of dog licenses sold can result in inaccurate accounting records and ultimately misappropriation of monies. Also, without consistent dog license sales documentation, the process of returning a lost dog can become cumbersome.

We recommend that all records of dog license sales be complete, accurate and consistent. Physical tags should not be issued without the issuance of receipt and the collection and deposit of money. All license receipts should be reported on a dog license sales report. Kennel management should implement procedures where there is a secondary level of review of all tags issued and that license sales reports agree with the Kennel's internal license receipts and deposit. Furthermore, controls need to be implemented where all dog licenses sold are properly accounted for in the Fiscal Office's financial license database and the County's online website.

Management's Response and Target Completion Date:

Management will direct the new Kennel Manager to meet with the Fiscal Office to review the current practices and make a recommendation to ensure that information is recorded accurately and timely. In addition, the new manager will make recommendations based on industry "best" practices.

Target Completion Date: 4th Quarter 2013

Kennel Receipts

Currently, various sources of revenue are collected at the Kennel. These revenues consist of adoption receipts, license receipts, spay/neuter receipts and donations. The processes and logistics of what each type of revenue follows is different for each revenue source as follows:

- Dog license receipts collected at the Kennel are documented at the end of the day on a daily pay-in and dog license sales report and sent, along with the monies, to the Treasurer's Office for deposit. A revenue receipt is generated by the Fiscal Office for posting to the County's general ledger.
- Adoption receipts collected at the Kennel are documented at the end of the day on a daily pay-in. A revenue receipt is generated by the Kennel using a batch of daily pay-ins and sent, along with the monies, to the Treasurer's Office for deposit and Fiscal Office for posting to the County's general ledger.
- Spay/neuter receipts collected at the Kennel are documented at the end of the day on a daily pay-in. An inter-office memorandum is generated by the Kennel using a batch of spay/neuter receipts and sent, along with the monies, to the Department of Public Works. A revenue receipt is generated by Public Works based on the inter-office memorandum. The revenue receipt and the monies are then sent to the Treasurer's Office for deposit as well as the Fiscal Office for posting to the County's general ledger.
- Donations collected at the Kennel are not documented at the end of the day on a daily pay-in or in any other consistent method. An inter-office memorandum is generated by the Kennel using a batch of donation monies received and sent, along with the monies, to the Department of

Public Works. A revenue receipt is generated by Public Works based on the inter-office memorandum. The revenue receipt and the monies are then sent to the Treasurer's Office for deposit as well as the Fiscal Office for posting to the County's general ledger.

Failure to account for all monies collected in a single daily pay-in or another unified accounting method that is sent directly to the Treasurer's Office (and Fiscal Office for reporting purposes), can result in the reconciliation process being cumbersome and ultimately provides the opportunity for misappropriation of funds.

DIA recommends that all dog licenses, adoptions, spay/neuter receipts and donations be reported together in one integrated daily pay-in. Daily, the pay-in along with the corresponding monies from revenue sources should be sent directly to the Treasurer's Office for deposit and Fiscal Office for proper reporting in the County's general ledger. A daily reconciliation can then be completed by the Kennel Manager in order to compare the total pay-in amount per revenue sources to the amounts as posted in FAMIS. An established policy can be set so that Public Works, if necessary, can maintain fiscal oversight over the daily Kennel activity, such as receiving a copy of the pay-in's and/or other supporting documentation.

Management's Response and Target Completion Date:

Management will work with the new Kennel Manager to implement controls and procedures to ensure all receipts are deposited and posted to the general ledger in a timely and consistent manner. Management recognizes the need for updated policy and procedures to address these concerns. Coordination and monitoring by the Public Works Fiscal staff will provide additional oversight in this area.

Target Completion Date: 3rd Quarter 2013

Timely and Proper Posting of Receipts

Kennel revenue should be posted timely and accurately into the County's accounting system (FAMIS) to ensure the information contained in the ledgers properly reflects the financial status of the County and is useful to management.

It was noted during testing that Kennel revenue was often not posted timely to the County's accounting system. The receipts that were chosen for testing which were not considered to be timely posted were as follows:

- Adoption and RTO → 30 out of 31 receipts tested (97%) were posted from five up to 140 days after collection and are considered to be not timely posted;
- Spay and Neuter Deposits → 23 out of 23 receipts tested (100%) were posted from five up to 32 days after collection and are considered to be not timely posted;
- Dog Licenses (Regular and Duplicate) → 27 out of 30 receipts tested (90%) were posted from five up to 23 days after collection and are considered to be not timely posted; and,
- Donations → 15 out of 15 receipts that were able to be traced to posting into FAMIS (100%), were posted from five up to 139 days after collection and are considered to be not timely posted.

In addition, it was noted that revenue receipt 1204334 (dated 4/12/12), in the amount of \$390.00 were donation monies but were improperly posted to object code 708 "Revenue School Health" rather than object code 948 "Revenue Private Donations".

Furthermore, during inquiry with Kennel management, it was noted that daily reconciliation of receipts from internal Kennel records to the County's accounting system were not performed.

Improper posting as well as holding on to checks for a period of time results in incorrect and/or untimely posting to the County's accounting system which in turn creates accounting reports that upper management relies upon that are not accurate or up-to-date. This increases the risk of misstatement in the financial statements, causes the bank reconciliations to become cumbersome, and leads the financial statements to become less effective management tools.

DIA recommends all monies collected by the Kennel be timely posted to the County's accounting system. In addition, all Kennel revenue should be posted to the proper receipt code designated for the differing types of receipts. Lastly, DIA recommends the Kennel Manager review and reconcile all Kennel revenue received from internal records to the County's accounting system of FAMIS to determine if they were posted in a timely manner and to verify that amounts were properly recorded.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding timely and proper posting of receipts and will work with the new Kennel Manager to address this concern. Management is considering employing an armored pickup service to transport cash and checks to the bank twice a week. These deposits will show up on the County Treasurer's bank statement and Treasurer Personnel will book the deposit to the general ledger via kennel instructions. This will result in timely and proper posting of receipts. Prior to implementing this practice, management will work with the new Kennel manager to ensure corresponding policies and procedures are in place and approved.

Target Completion Date: 2nd Quarter 2013

Voided Receipts

During the process of any monetary sale transaction, a receipt should be written after the collection of money has been received, indicating the sale has occurred and is complete.

During substantive testing, we noted various instances of voided receipts for adoptions, donations, dog licenses and spay/neuter deposits. Per conversation with Kennel personnel, these voids could have occurred for various reasons, such as a change of mind of adoption prior to completion of sale, a direct spay/neuter deposit refund from the Kennel or a return of a dog after the completion of a sale.

Filing out a receipt prior to the sale or donation being complete and collection of money can result in inaccurate accounting records and false sale transactions. We recommend that no receipt be filled out until the transaction is complete, thereby, the Kennel should not have any instances of "VOIDS" marked in their receipt books for these instances.

In addition, refunding transactions to customers is the responsibility of the County's Fiscal Office. If there is a case in which an allowed return (per Kennel policy) of a dog occurs after the time the sale takes place or a spay/neuter deposit is required to be refunded, a refund should only be issued by the Fiscal Office. The Kennel at no time should be refunding money back to a customer directly, thereby, the Kennel should not have any instances of "VOIDS" marked in their receipt books for these instances since the transaction was a collection of money. If monies are refunded to the customer, an expenditure should be posted in the respective index code to the refund line item by General Accounting. A new hard card should be started for any allowable returns since it would be considered a new transaction. The procedures of refunding monies and returns of dogs should be explicitly outlined in the Kennel's policy and procedure manual.

Management's Response and Target Completion Date:

Management will take into consideration Internal Audit's recommendations when revising the Kennel's policies and procedures manual. This will occur after the new Kennel manager has completed an evaluation of the kennel's operations and staff and has compared to other agencies and "best" practices in the industry.

Target Completion Date: 3rd Quarter 2013

NONCOMPLIANCE FINDINGS RELATING TO REVENUE AND CASH RECEIPTS

Deposit of Public Monies

Ohio Revised Code Section 9.38 provides that any public official and/or employee who receives public monies shall deposit said monies with the Treasurer or with a properly designated depository on the next business day following the day of receipt, if the total amount received exceeds one thousand dollars. If the total amount of public money received does not exceed one thousand dollars, the person shall deposit the monies on the next business day following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days following the day of receipt, for making such deposits, and the person is able to safeguard the monies until such time as the monies are deposited.

During substantive testing of Kennel receipt cycles, we noted all of the monies collected were not deposited in accordance with the above requirements. The deposits that were chosen for testing which were not timely deposited were as follows:

- Adoption and RTO → 31 out of 31 receipts tested (100%);
- Spay and Neuter Deposits → 23 out of 23 receipts tested (100%);
- Dog Licenses (Regular and Duplicate) → 30 out of 30 receipts tested (100%); and,
- Donations → 15 out of 15 receipts tested (100%).

Furthermore, DIA performed a surprise cash count of monies that were stored in the Kennel's safe on November 21, 2012. There was \$8,642 of public monies which consisted of cash and checks dated back four and a half months prior, which had not been properly deposited.

Failure to deposit public money in a timely manner increases the County's exposure to theft, loss, or potential loss of investment money. Furthermore, holding on to monies for a long period of time results

in untimely posting to the County's accounting system which in turn creates incomplete accounting reports that upper management relies upon.

The Kennel should either deposit monies collected with the Treasurer on the next business day following the day of receipt or they should adopt a policy permitting a different timeline for deposits under the guidelines established above. Additionally, the policy must include procedures to safeguard the monies until the time of deposit.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding the deposit of public monies. Some of the short comings occurred during the transition period when staffing levels were low and the Kennel was operating without a full time Kennel manager. Addressing this concern will be a high priority for the new Kennel manager. In addition, management is looking at employing an armored pickup service to transport cash and checks to the bank twice a week. Policies and procedures will be implemented to address the timely deposit of public monies.

Target Completion Date: 2nd Quarter 2013

Registration of Dogs

Ohio Revised Code Sections 955.01 and 955.06 set the ground rules of State Law regarding the fees to charge for dog licenses. In accordance with Section 955.01, the County Council passed Resolution Number 082545 on June 6, 2008 that set the dog license fee at \$20.00 for all dogs. This Resolution was in effect for the purchase of a fiscal year 2011 dog license. The County Council amended this fee through Resolution Number 2011-0344 decreasing the fee to \$16.00 for dogs that were already spayed or neutered.

During substantive testing, it was noted the Kennel did not charge license fees in accordance with County Resolution Number 2011-0344 during fiscal year 2012. Many licenses were charged the full \$20.00 for dogs that were spayed or neutered when the rate in force was \$16.00 (for dogs older than 9 months per ORC 955.01(A) (2)). Out of the 13 fiscal year 2012 licenses tested in our substantive test, 11 (85%) were charged at an incorrect rate.

Furthermore, it was noted through a scan of internet sales of dog licenses that there were numerous customers who paid the full \$20.00 dog license in fiscal year 2012 due to their unawareness of the decrease in fees. Rather than issuing refunds to all customers who overpaid, the County considered the \$4.00 of overpayment of dog licenses to be a donation and posted it as such in the County's general ledger.

Failure to assess the correct fees in force for dog licenses results in inconsistency among customers within the County. In addition, moving the \$4.00 overpayment for each dog license to the donation index code overstates the true donations given to the Kennel and could potentially lead to a finding for adjustment if the customer had requested a refund from the dog license object code rather than the donation object code in which it was receipted.

Lastly, it was noted the County did not require documentation from customers who received a discount as a result of the dog already being spayed/neutered. Failure to have a control in place where the

County verifies the dog has already been spayed or neutered (by providing a veterinarian confirmation or other documentation) can result in incorrect fees being charged and collected.

DIA recommends that if the Kennel receives more or less money than the rate in force, the Kennel should reimburse the customer the amount overpaid or at least contact the customer for their approval to put the overage in as a donation, or send a second invoice for the remaining balance to be collected in order to obtain the exact amount owed. Furthermore, if the Kennel charges fees based on stipulations (such as being spayed or neutered), we recommend that controls be implemented in order to assure the rate being charged is in accordance with the true rate in force in accordance with the intentions of County Council.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding registration of dogs and will work with the new Kennel Manager to address this concern by ensuring that controls are in place to ensure rates are in accordance with approved County legislation. The County no longer provides a \$4 discount for a spayed and neutered dog.

Target Completion Date: Annually as legislation is enacted

Duplicate Tags

Ohio Revised Code Section 955.08 states, in part, that if a tag is lost, a duplicate shall be furnished by the auditor upon proper proof of loss and the payment of five dollars for each duplicate tag issued.

During substantive testing, it was noted the Kennel often issued duplicate tags to customers, however, they charged at a rate of one or two dollar(s) per tag, rather than the five dollars as required by this Revised Code Section.

Failure to charge the required five dollars per duplicate tag not only is a violation of State Law but also limits the revenue stream brought in to the Kennel.

DIA recommends the Kennel begin charging five dollars for each duplicate tag issued in accordance with the Revised Code Section above.

Management's Response and Target Completion Date:

Management agrees with Internal Audit's assessment and recommendations regarding duplicate tags and will work with the new Kennel Manager to address this concern by ensuring that controls are in place to ensure compliance with Ohio Revised Code.

Target Completion Date: 2nd Quarter 2013

FINDINGS RELATED TO EXPENDITURE CONTROLS

Authorizing and Reviewing Disbursements

All disbursements of Cuyahoga County funds should be approved for payment by the agency Director or delegated by the Director to another authorized individual. Approval of expenditures ensures that all monies being disbursed are for an allowable public purpose, relate to the agency and purpose which is being charged, all required supporting documentation has been obtained, and items and/or services have been received. Authorizing disbursements is considered to be a critical preventive control in the disbursement process. Furthermore, it is imperative to develop a system of controls where disbursements being charged to the Kennel index code are being reviewed on a timely basis by obtaining and reviewing the detailed expenditure ledgers. Reviewing expenditures posted to the accounting system ensures the payments are posted in the correct amount, are posted to the proper account, and are able to determine whether duplicate payments were made for the same invoice. Reviewing disbursements is considered to be a critical detection control in the disbursement process.

During testing of expenditures, it was noted that 11 out of 31 vouchers tested (35%) lacked an approval signature. In addition, it was noted during testing of Kennel expenditures that one disbursement, in the amount of \$616 (3% of expenditures chosen for testing), was charged to the Kennel's index code although the invoice was not related to a Kennel service or purchase. The invoice was for phone service relating to the Huntington Garage.

Failure to have a process in place to ensure that all Kennel disbursements are authorized and reviewed by appropriate individuals has resulted in expenditures of Kennel monies that are not related to any Kennel service or purchase and therefore, a loss of Kennel dollars. Preventive and detection controls are essential to have established and in place as part of the disbursement process to prevent unauthorized expenditures from occurring.

DIA recommends that all disbursements are authorized and reviewed by the appropriate individuals, including Kennel management. Implemented control procedures which show that a level of authorization and review has been performed should be evidenced by initials, dates, checks marks, etc. prior to payment on vouchers and printed FAMIS expenditure ledgers.

Management's Response and Target Completion Date:

All Kennel disbursements are now being monitored and controlled by the Department of Public Works Fiscal Department. Approved Kennel personnel are now required to contact the Fiscal Department for a purchase order prior to ordering supplies or materials. Additionally, all Kennel invoices are processed by the Public Works Fiscal department. Payments are entered into a separate budget system and reconciled to FAMIS on a monthly basis.

Approval of payment is authorized by the Business Service Manager after appropriate documentation and approvals are completed and verified. The completed packet is electronically uploaded to FAMIS for payment.

Target Completion Date: Completed

Disbursement of Checks

The Fiscal Office function of Cuyahoga County is to serve as the center for processing, paying, and mailing disbursements for all County related expenditures. This structure of government is set up in order to eliminate any fraud risk factors in the process of handling monies. It was noted during testing of Kennel expenditures, that "Hold For Pick Up" was documented on certain vouchers as an indication for the Fiscal Office to hold the check for a selected individual to pick up from the Fiscal Office instead of it being mailed directly by the Fiscal Office to the vendor. In total, seven out of 31 expenditures chosen for substantive testing (23%) were held for pick up.

This practice of not allowing the Fiscal Office to mail checks directly is considered a fraud risk factor. Failure to allow the Fiscal Office to mail all checks directly to the payee can result in mishandled monies and the potential for fraud to occur.

DIA recommends that all checks be mailed directly by the Fiscal Office.

Management's Response and Target Completion Date:

Management will take into consideration Internal Audit's recommendations when revising the Kennel's policies and procedures manual. This will occur after the new Kennel manager has completed an evaluation of the Kennel's operations. Any "hold for pick up" will be clearly defined in the policy and procedure manual.

Target Completion Date: 3rd Quarter 2013

Spay/Neuter Deposits

All dogs are spayed/neutered before going home, but for those dogs that cannot have the surgery upon adoption, (very young dogs under five months of age or dogs that may have some health concerns), an additional spay/neuter deposit is required before taking the new dog home. The amount of \$30.00 is required to be surrendered at the time of adoption if a spay/neuter deposit is required. When the dog is returned to the Kennel for the surgery, or upon proof the surgery has been done on their own, a refund check is mailed by the Fiscal Office in the amount of \$30.00.

During substantive testing, it was noted the \$30.00 refunds to customers are often not reimbursed on a timely basis. Out of 14 refunds tested during the audit period, 14 were not considered to be timely refunded (for audit purposes we considered refunds up to two weeks after the surgery to be timely refunded). Of the refunds tested, the delay in refund ranged from eighteen days up to a half a year.

A long delay in issuing spay/neuter refunds to customers can result in unsatisfactory County customer service. Furthermore, by not issuing refunds on a timely basis, the refunding process can become more cumbersome since receipts and surgery documentation can either get altered or lost. In addition, as the delay of refunds gets longer, the Kennel's spay/neuter accounts payable balance becomes larger and more difficult to track.

DIA recommends the Kennel implement procedures where spay/neuter deposit refunds are more timely issued to the customer.

Management’s Response and Target Completion Date:

Management will work with the new Kennel Manager and the County Fiscal Department to review this area in order to issue refunds in a timely manner.

Target Completion Date: 3rd Quarter 2013

Refunds

The Kennel issues refunds for various reasons, namely adoption, license, spay/neuter and travel reimbursements. Other than issuing deposit spay/neuter deposit refunds (see finding “Spay and Neuter Deposits”) and reimbursements for travel expenses, refunds should be limited in nature and only be a result of an incorrect transaction that occurs on an isolated occurrence.

The following is a summary of refunds posted to the refund sub-object code within the Kennel’s index code:

January 1, 2011 – September 30, 2012		
Type of Refund	Amount	Percent
Adoption	\$720	6%
License	6,355	55
Spay/Neuter	4,520	39
Travel	40	0
	\$11,635	100%

From the data presented in this table, it appears that refunds, especially dog license refunds, are not just an isolated occurrence and are occurring frequently. During a review of refund expenditures, many of the dog license refunds are due to errors occurring during the online license purchase process such as incorrect rates being charged or duplicate or triplicate fees being added to a single purchase after the site freezing. We also noted there were many instances of refunds to customers due to canceled adoptions; however, there were no written procedures that describe when an adoption is allowed to be refunded.

A large number of refunds being issued increases the work load for the Fiscal Office. Also, over charging fees to customers and subsequent refunds creates more accounting transactions which results in a more time consuming reconciliation process and increasing the potential for error.

DIA recommends that Kennel management evaluate the refund process, especially dog license refunds, since there appears to be a large number of license refunds due to system or user issues. Kennel management needs to determine the reason for so many refunds and evaluate whether or not corrective action is necessary in order to eliminate the quantity of refunds being issued to customers. Furthermore, we recommend procedures be written regarding the allowability of issuing a refund for adoptions as we noted some refunds were given due to death, unwanted, etc. of a dog. These procedures are not currently outlined in a Policy and Procedures Manual.

Management's Response and Target Completion Date:

***Management will review the recommendations with the new Kennel manager and implement recommendations after the new manager has completed a review of the operations. Additional oversight will be provided by the Public Works Fiscal Department.
Target Completion Date: 3rd Quarter 2013***

Vendor Billing Reconciliation

Monthly invoices should be reviewed for accuracy and reconciled with actual services performed or items purchased. If a discrepancy exists between actual services performed or items purchased with the amount being billed, the Kennel Manager should reconcile the difference with the vendor.

It was noted during testing that as of April 10, 2012, the Kennel received an invoice from Richard R Binder for various veterinarian visits which had an outstanding balance of \$6,291. Per review of the vendor file from months prior and after this invoice, we noted the Kennel had an outstanding balance each month with this vendor in the range of \$4,000 to \$6,500.

Failure to address outstanding balance on vendor invoices can hinder the reconciliation process of the Kennel's true accounts payable balance. Furthermore, interest on outstanding balances has not but could accumulate which in turn results in the loss of Kennel monies.

We recommend the Kennel review all invoices as they are received for accuracy. If there is a noted discrepancy, the Kennel Manager (or another authorized individual) should reconcile the difference with the respective vendor.

Management's Response and Target Completion Date:

***As noted above the Department of Public Works Fiscal staff is now processing all vendor payments of the Kennel and reconciling these payments to the internal budget system. The Fiscal Department has contacted the noted vendor and is working to resolve the outstanding balance. Staff has been instructed to follow up on all outstanding balances and make notations to the vendor file.
Target Completion Date: Completed***

Payroll Monitoring

All regular and overtime hours worked should be approved by the direct supervisor of the employee before submission to the payroll department for payment. An immediate supervisor's approval should be required since the direct supervisor is familiar with the employee's job duties and can oversee all regular and overtime worked.

Currently, two different time clocks are required to be used at the Kennel for all employees other than the Kennel Manager, who utilizes MyHR. One time clock (Time Link), which is a thumb print scan system, is used for the Payroll Department to view punches-in and out for all wage payments. The secondary time clock is utilized for internal use, which is a time stamp system. Employees use this secondary clock to punch-in and out for the day, including lunch breaks, and for management review in order to assure

employees are appropriately accounting for their work day. In addition to the time clock systems, if an employee works overtime, a separate paper form is required to be filled out by the employee, approved, and submitted to the payroll department via inter-office mail.

During payroll testing, it was noted there is no reconciliation by Kennel management between times worked per the time stamp system to Time Link; in fact, the Kennel Manager is not able to view Time Link punches. Furthermore, time cards used for internal use were not being reviewed on a regular basis. The time cards are stored away in an office with no indication of management's review. DIA noted multiple occasions where an employee never used the time card for a week or did not punch in or out for lunch.

Failure to review time punch cards on a regular basis can result in falsification of actual hours worked and lunch breaks. Furthermore, without Kennel management's review of Time Link or reconciliation between the internal time clock and Time Link, there is no direct supervision and approval of actual time worked with actual payroll payments.

In addition, we noted overtime forms were approved by a supervisor, but not always by an immediate supervisor. There were a few instances where the Volunteer Coordinator was approving Deputy Dog Warden overtime forms. The Volunteer Coordinator would not be a direct supervisor of the Deputy Dog Warden's duties. Furthermore, we noted seven overtime forms during our testing that were not approved by any supervisor, however, overtime was paid and/or comp/exchange time was accrued.

Failure to have an immediate supervisor approve additional hours worked could lead to falsification of overtime hours. An immediate supervisor is aware of duties performed and time worked so overtime can be accurately accounted.

All regular and overtime hours worked should be approved by the direct supervisor of the employee. Furthermore, there should be a direct review of Time Link, if possible. In addition, DIA recommends that the Kennel no longer use the internal time clock system. This could reduce the cost and duplication of efforts of using the internal time clock system. Time Link should be used for normal hours worked and, MyHR for leave usage and overtime forms for extra hours worked.

Management's Response and Target Completion Date:

Management will review this concern with the new Kennel manager and implement recommendations after the new manager has completed a review of the operations.

Target Completion Date: 3rd Quarter 2013

Payroll Disbursements

The Kennel's payroll information (rate of pay, regular and overtime hours worked, etc.) are initially accounted for in SAP. Regular hours are automatically uploaded in SAP whereas extra hours worked are manually input by a payroll clerk. Once the information is complete for the pay period end, it is transferred over to Fiscal's MSA software for payment processing and disbursement. SAP and MSA should be reconciled in order to assure accurate payroll disbursements (MSA system) are in agreement to the payroll data software (SAP system). Completing this reconciliation of payroll disbursements is considered to be a critical control in the payroll disbursement process.

It was noted during testing of Kennel payroll expenditures that four expenditures were not accurately paid due to data entry errors. Per inquiry with the payroll clerk, data entry errors include: 1) comp time paid at time and a half instead of straight time, or vice a versa, 2) duplicate entry of overtime entered by the payroll entry clerk, or 3) call-ins from the Kennel Manager to change payroll information after SAP data has been transferred to MSA for payment. The four instances of data entry errors noted in our test resulted in underpayments of \$5 and \$172 and overpayments of \$0.41 and \$0.34.

Failure to have a process in place to ensure that all Kennel payroll hours worked and disbursements made can result in incorrect payments of employee payroll.

DIA recommends that controls be implemented where there is a secondary level of review to assure that information input in SAP is entered at the correct rate and amount. In addition, if changes are made at any point during payroll processing, the information should be reflected in both SAP and MSA. This will prevent reconciliation errors from occurring. Furthermore, we recommend that reconciliation between SAP and MSA be performed to detect any such reconciliation variances.

Management's Response and Target Completion Date:

Management will review this concern with the new Kennel manager and implement recommendations after the new manager has completed a review of the operations.

Target Completion Date: 3rd Quarter 2013

Chargeback Monitoring

It is the responsibility of Kennel management to monitor and review all activity of direct and indirect charges charged to its index codes.

Kennel expenditures consist of both direct and indirect expenses. Indirect expenses associated with the Kennel include telecommunication charges, space maintenance, supplies, copier usage, postage, garage usage, and printing. It also includes indirect charges that are allocated by the Office of Budget and Management (OBM). Total indirect charges posted to the Kennel's Operating index code was \$427,126, or 28% of year-to-date expenditures in fiscal year 2011, and \$373,183, or 28% of year-to-date expenditures in fiscal year 2012. Per inquiry, chargebacks are not reviewed before or after posting to the general ledger. Furthermore, during inquiry with Kennel management, the Kennel had not reviewed any chargebacks during the audit period.

During our review of chargebacks, we noted that a portion of fiscal year 2011 telecommunication chargeback expenditures were backed out of the Kennel index code and charged to the Building and Grounds Information Technology index code. The explanation given by the Office of Budget and Management (OBM) was that an attempt was being made to consolidate Public Works' chargebacks. However, the months and year after this adjustment was made, the telecommunication chargebacks continued to be charged to the Kennel's index code.

Failure to monitor and review chargeback expenses made to the Kennel can result in incorrect expenditures of Kennel monies. Without a proper review in place it cannot be determined if the Kennel

actually incurred those expenses or if they are in the correct amount. In addition, failure to post consistent chargeback expenditures has resulted in inconsistent management reports.

Chargebacks are a large portion of all indirect charges to the Kennel and therefore should be monitored and reviewed on a monthly basis. The telecommunications charges can be reviewed using Information Technology's (IT) Statement of Services Provided, which can be provided by the IT Department. The remaining charges can be confirmed through Public Works or the Print Shop. Furthermore, chargebacks should be consistent for reporting purposes. If management decides that chargebacks should be reported using a specific method (i.e. index code and sub-object code to post), then the method should be applied consistently.

Management's Response and Target Completion Date:

The Chargeback process is currently being reviewed by the Office of Budget and Management to ensure consistency countywide. Discussions are being held with the major chargeback areas on improving the processes and communication throughout the County. The major chargeback models (space, indirect, workers compensation, and IT) are reviewed by the Office of Budget and Management prior to being implemented countywide on an annual basis. The complexity of these models does not always afford the agencies an opportunity to question the charges prior to posting to their budgets. The smaller chargeback models (vehicle maintenance, telecommunications, mail, and print series) are accessible to agencies on a monthly or quarterly timeframe with minimal oversight from OBM. The Public Works Fiscal Department will work with the Kennel Manager to monitor the chargeback process more closely and will work with the Office of Budget and Management to improve the chargeback process as a whole.

Target Completion Date: Ongoing

NONCOMPLIANCE FINDINGS RELATING TO THE CONTROL AND USE OF MEDICATIONS

Storage, Control and Security of Medication and Related Medical Supplies

Assuring the safe storage, control and security of medication and related medical supplies is a fundamental pharmaceutical care process that serves as a foundation for the related medical business provided by the Kennel. Examples of proper storage, control and security of medications include confirming that refrigerated items are stored under proper conditions; that products are stored and organized accordingly to its intended use (i.e. antibiotics stored separately from pain reliever which are stored separately from vaccines, etc.); developing policies that require certain dangerous drugs be distributed only by the contracted veterinarian or veterinarian technician; and assuring stored products are clearly labeled and that only authorized individuals have access to the medication and supplies. Furthermore, the Kennel should strive to develop a monitoring control system for drug storage, control, and security that become an integral part of the daily work. This is especially critical for drugs identified by the Drug Enforcement Agency (DEA) as controlled substances.

Ohio Revised Code Section 3719.07 outlines the required records of all controlled substances received, administered, dispensed, or used. Furthermore, the Code of Federal Regulations (CFR) Section 1301 mandates the registration of manufacturers, distributors, and dispensers of controlled substances.

During field work, it was noted the Kennel purchases and maintains many different medications and related supplies. The Kennel does not have a drug storage, control and security policy. The majority of the medications and supplies were kept unlocked and many not properly stored away in the surgery room vicinity. We noted bottles scattered on the counters and laying half full in drawers. Furthermore, there was no control log/use sheet for many medications. Fatal Plus, the Schedule II controlled substance for euthanasia, was stored in a locked cabinet with a control log.

Failure to safely store, control and monitor medication and related medical supplies, can result in stolen or misused drugs and/or supplies. DIA recommends the Kennel implement a policy which lays out the foundation for storing, controlling and securing all medications and related medical supplies. All medications and supplies should be properly stored away in accordance with any related drug requirements, or as specified in Ohio Revised Code Section 3719.07 and the Code of Federal Regulations Section 1301, and secured from unauthorized users. A "description" as described in ORC Section 3719.07(A) of controlled substances shall be recorded and kept for a minimum of two years. In accordance with this Ohio Revised Code Section, records shall include the amount purchased, the date of receipt and the name and address from whom received as well as the dosage, strength and quantity administered or used, and the species of animal it was used on. These policies should be monitored on a regular basis to determine adherence.

Management's Response and Target Completion Date:

Management will review with the new Kennel Manager, the Veterinarian Supervisor and the contract Veterinarian the current process and work towards a "Best Practice" procedure. Also, since the audit, a Veterinarian Technician has been hired to assist with these processes.

Target Completion Date: 3rd Quarter 2013

Euthanasia

21 CRF 522.900(b) (ii) states the amount of solution to be administered during euthanasia to dogs should be one milliliter for each 10 pounds of body weight. All euthanasia instances should be documented by the Kennel in its Euthanasia Solution Administered Book, including information such as the dog's reference number, date of euthanasia, number of attempts of injection and amount of solution administered in each injection. This information should also be documented on the dog's hard card.

During compliance testing, we noted three instances where dogs were documented as undergoing euthanasia, however, the hard card and the Euthanasia Solution Administered Book were not in agreement. We saw two instances where the hard card did not indicate an amount of solution administered whereas the Euthanasia Solution Administered Book indicated a specific dosage amount. On the contrary, we saw one instance where the hard card indicated an amount of solution administered whereas the Euthanasia Solution Administered Book did not.

In addition, we noted hard cards of dogs euthanized that did not indicate a weight, which is the factor that is used for calculation of the amount of solution to use. Per inquiry with the Kennel Operations Supervisor, it was also noted that those administering the solution did not re-weigh the dog before injection. The weight used for the calculation of the amount of solution to use was based on the weight

the dog was when it was brought to the Kennel, as indicated on the hard card. In some cases, dogs are brought in weeks or months before euthanasia.

Furthermore, we noted instances where the amount of solution administered during euthanasia was not in accordance with federal regulation based on actual weight per the hard card. Out of the 180 euthanized dogs that DIA tested, 16 were administered the amount of solution as required by the federal regulation; 162 were given more solution than mandated and 2 were given less. In total, records indicate that 53% more solution was administered in these 180 instances than federally mandated. The majority of these instances did not have an indication on the hard card or the Euthanasia Solution Administered Book as to the reason for the variances (multiple injection attempts, heavier than weight on hard card, veterinarian judgment, etc.).

Lastly, the Kennel contracts with Western Farm Pet Cremation and Cemetery for dog pick up and cremation services. The vendor charges the Kennel by weight of the dogs being picked up. Without having an accurate documentation of weight to confirm, it makes it difficult for the Kennel to assure whether or not they are being charged an appropriate cost for this service.

Without accurate documentation of information on the hard cards and in the Euthanasia Solution Administered Book, it is difficult to determine if the Kennel is complying with the federal statute above and ultimately administering too much or too little solution to dogs. Also, without an accurate current weight of the dog, the Kennel may be administering too much or too little solution to dogs as well as being over or under charged for cremation services.

Since 21 CFR 522.900(b)(ii) mandates the amount of solution used based upon weight, the Kennel should be verifying the weight of each dog prior to administering the solution. Lastly, if more or less solution is needed in a specific instance, documentation of the variance and the reason should be indicated by the Kennel. All information of the euthanasia process as listed above should be accurately documented by the Kennel in all internal documentation records (Euthanasia Solution Administered Book and hard cards).

Management's Response and Target Completion Date:

Management will review this concern with the new Kennel Manager and implement recommendations after the new manager has completed a review of the operations. The goal of the kennel is to reduce euthanasia which will assist in better controls. Also, since the audit, a Veterinarian Technician has been hired to assist with these processes.

Target Completion Date: 3rd Quarter 2013

FINDING RELATING TO THE CONTROL AND USE OF MEDICATIONS

Alteration of Euthanasia Records

The Kennel maintains a Controlled Drug Inventory log for the solution used to euthanize dogs. This log contains information to keep track of the medication used such as the date, amount, lot number bottle number, the balance of medication left and the individual who updated the log. In addition, the Kennel maintains a Euthanasia Solution Administered book. This book contains detailed information of each

euthanasia, including the date, breed, color, sex, dosage, individual administering the solution, lot number, bottle number, and dog reference number. The Controlled Drug Inventory log and the Euthanasia Solution Administered book are the sole accounting method of all euthanasia medication and record of euthanasia procedures performed at the Kennel.

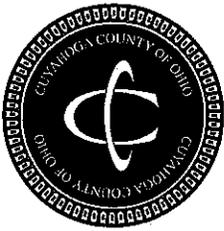
During our testing, we noted both the Controlled Drug Inventory log and the Euthanasia Solution Administered book were altered from December 29, 2011 through July 13, 2012. The bottle number that was used in each euthanasia procedure was changed on both documents. During the six month time frame in which the records were altered, seven different individuals administered the euthanasia solution.

Both of these documents are considered to be public records. If it is necessary to change public records the reason for the change, the person making the change, and the manager's signature approving the change should be documented. If changes need to be made to correct an error(s) than those changes should be made as soon as the error is detected and not made to records six months past.

Management's Response and Target Completion Date:

Management will work with the veterinarian staff and the kennel manager to ensure accurate documentation and implement "Best Practice" procedure.

Target Completion Date: 3rd Quarter 2013



CUYAHOGA COUNTY
DEPARTMENT of PUBLIC WORKS

MANAGEMENT'S RESPONSE

4/19/2013

Cuyahoga County
Director of Internal Audit
1219 Ontario Street
Cleveland, OH 44113

Attn: Valerie J. Harry, CPA

Director Harry,

Thank you for the time and effort you and your staff spent at the Cuyahoga County Kennel reviewing our financial operations and general accounting. I appreciate the opportunity to work with the Department of Internal Audit in a cooperative effort to uncover and eliminate financial inconsistencies. We are committed to a department that is not only honest but also efficient and effective. Ultimately, the best measures of good public servant are how well we manage our people, processes and money. It is the expectation of this department that all our employees and processes strive to meet these high standards.

Your report identifies several areas in need of improvement. As you know, we in Public Works have been aware of some inconsistencies or lack of oversight from the previous management at the kennel on financial controls. This management staff is no longer employed by the County and we, along with the new staff, look forward to improving our processes based on your findings. In the upcoming months we will work with our new staff to develop a plan that will address these concerns according to Generally Accepted Accounting Principles.

I appreciate the time and effort the Department of Internal Audit took reviewing this matter. I hope we can continue to work together to improve our processes at the kennel. Please feel free to contact me for any additional information.

Sincerely,

Bonita G. Teeuwen, P.E.
Director of Public Works