



Internal Audit

Animal Care - Complaint Process

April 2013

# Bernalillo County Internal Audit Animal Care - Complaint Process

## Executive Summary

### SUMMARY OF PROCEDURES

REDW performed an internal audit of the Bernalillo County Animal Care complaint process. Our internal audit focused on assessing the adequacy and reasonableness of the internal controls surrounding Animal Care complaints, the ZACS database system and compliance with policies and procedures and the Bernalillo County Animal Care Ordinance.

The procedures performed included:

- Obtaining an understanding of the County procedures through reading the Bernalillo County Animal Care Ordinance, applicable State Statutes, and Animal Care standard operating policies.
- Obtaining an understanding of the County Animal Care complaints procedures through interviewing various Animal Care Services personnel.
- Testing a sample of 20 dispatcher logs and complaints from the ZACS database system that were received during the period of July 1, 2011 to February 28, 2013. While performing the internal audit procedures, we identified multiple exceptions. Therefore, we reduced our initial sample size of 100 to 20 complaints to give more concise and detailed recommendations.
- Testing a sample of 30 officer activity logs.

### SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS

Significant high risk observations are presented below:

- **Non-compliance with Policies and Procedures**—Policies and procedures were not followed consistently, and the ZACS database was not properly utilized to track and report complaints received.

\* \* \* \* \*

Further detail of our purpose, objectives, scope, procedures, observations, and recommendations is included in the internal audit report. In that report, management describes the corrective action taken for each observation.

We received excellent cooperation and assistance from the department personnel during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

*REDW LLC*

Albuquerque, New Mexico  
July 3, 2013

# **Bernalillo County Internal Audit Animal Care - Complaint Process**

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# **Bernalillo County Internal Audit Animal Care - Complaint Process Report**

## **INTRODUCTION**

We performed the internal audit services described below solely to assist Bernalillo County in evaluating the internal controls and compliance with policies and procedures and County Ordinances surrounding the complaint process at Animal Care Services. Our services were conducted in accordance with the Consulting Standards issued by the American Institute of Certified Public Accountants, Generally Accepted Government Auditing Standards, and the terms of our contract agreement for internal audit services. Since our procedures were applied to samples of transactions and processes, it is possible that significant issues related to the areas tested may not have been identified.

An entrance conference was held March 5, 2013, at which time most items needed for the audit were requested. Fieldwork began the week of March 8, 2013. An exit conference was held on June 20, 2013, and final management responses were received on July 3, 2013.

Although we have included management's responses in our report, we do not take responsibility for the sufficiency of these responses or the effective implementation of any corrective action.

## **PURPOSE AND OBJECTIVES**

Our internal audit focused on evaluating and testing compliance with the portions of the Bernalillo County Animal Care Services Ordinance related to complaints, as well as the Animal Care Services compliant policies. In addition, we evaluated the internal controls surrounding compliance with such policies, including the use of the ZACS database to track complaints.

## **SCOPE AND PROCEDURES PERFORMED**

**In order to gain an understanding of the Animal Care's complaint process, we interviewed the following personnel:**

- Matt Pepper, Animal Care Director
- Diane Beserra, Administrative Officer III
- Vangie Mclean, Dispatcher

**In order to understand the Animal Care policies and procedures we read applicable portions of:**

- The Bernalillo County Animal Care Ordinance
- The Standard Operating Procedures of the Animal Care Division including, but not limited to, policies related to: complaint intake and dispatch, responding to dispatched calls, impounding animals, animal bites, reporting requirements, notice of violations, and criminal complaints.

**We performed the following testwork:**

- *Complaint testing:* We obtained a listing of all animal complaints entered into the ZACS database from the period of July 1, 2011 to February 28, 2013. We selected a sample of 100 complaints. During our testing of the 100 complaints, we identified multiple violations of policies and the fact that the complaints were not entered and tracked properly in the ZACS system. In order to make more detailed recommendations to improve the process, we reduced the sample to 20 complaints. For each complaint we tested that:
  - The appropriate documentation was on file to demonstrate that policies and procedures were followed, including policies related to:
    - Timeliness of initial response,
    - Animals surrendered or taken into protective custody,
    - Biting incidents,
    - Abandoned or abused animals,
    - Animals running at large,
    - Animal killed another animal,
    - Officer safety checks done by dispatcher,
    - Officer documentation in system,
    - Notices of Violation,
    - Daily dispatch logs.
  - For complaints related to the impoundment of animals, the animal was listed on the impound logs maintained by the City of Albuquerque.
  - Complaints were properly classified as emergency or routine and determined if response times were in accordance with policy.
- *Activity Log testing:* We selected a sample of 30 officer activity logs from the period of September 1, 2012 to February 28, 2013, and tested that the field supervisor reviewed and approved the reports within 24 hours.

**OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES**

We identified the following weaknesses relating to the Bernalillo Animal Care complaint processes:

### ***1) Non-compliance with Policies***

Policies and procedures are in place to ensure compliance with laws and to protect the public, animals, and employees from dangerous situations. The County implemented the ZACS database system to track animal complaints and document procedures performed. Throughout our testing of the 100 initial complaints, we identified multiple instances where policies and procedures were not followed and where the ZACS database was not properly utilized. We specifically identified the following:

- a) 15 of 20 complaints tested did not have documentation on file to support policies were followed in dealing with animal care and maintenance, animals running at large, animals disturbing the peace, owner surrendered, injured, impounded or dangerous animals.
- b) 4 of 20 complaints tested the officer did not give a Notice of Violation when required by policy.
- c) 5 of 20 complaints tested, the officer did not document the final disposition of the Notice of Violation in the ZACS database.
- d) 3 of 20 complaints tested were not documented on the paper daily dispatch log, and 2 out of 20 electronic dispatch logs were not entered into the ZACS database.
- e) 10 of 20 dispatch logs tested did not have documentation to support that the dispatcher called the officer in 15 minute intervals subsequent to the officer's arrival at the scene.
- f) 12 of 20 officer incident reports tested were not entered into the system within 2 working days. There was no review of the incident reports that were entered to ensure they were complete, accurate, and timely.
- g) 3 of 20 instances the officer changed the time of notification to agree to the time that the incident report was entered into the system therefore, we were unable to determine the timeliness of the initial response.

Additionally, 18 out of 30 activity logs were not reviewed within the 24 hours as required by the policy. Of the 18, 12 were reviewed after the 24 hour period. Six were never reviewed.

### **Recommendation**

Complaints should be tracked in the ZACS database which would allow the department to monitor and ensure policies and procedures are followed. In addition, this would allow the department to create accurate and complete reports and to track incidents from the initial call to the final disposition. There are many parts of the process that are currently done on paper and then transferred into the system which creates a risk that the information is not entered accurately and also creates inefficiencies.

The department should utilize the Information Technology Department to gain an understanding of ZACS' user features and reporting capabilities. The departments should work together to determine which desired fields, reports, and features are possible in the ZACS system and tailor the system to enable compliance with the policies and procedures.

Additional training should be provided to all employees stressing the importance of compliance with polices and documenting required activity within the system. Annually, the policies should be reviewed and modified as needed for changes made within the process. The department

should consider providing mandatory training upon hire and annually to go over changes made in the policy and areas where issues were identified.

### **Management Response**

Animal Care Services agrees in principle with the findings of the audit team however would like to note that the prevalence of findings may be exaggerated by a number of factors. Twelve of the 20 samples utilized were from staff that have been terminated or, in any other manner, are no longer with the department. This is an indicator that we have implemented mechanisms for monitoring performance and adherence to policy and have actively worked to hold staff accountable. It should further be noted that 7 of the 20 samples taken were from periods prior to the implementation of the current policies and procedures. That said, Animal Care Services appreciates the work of the audit team and looks forward to implementing procedures and/or practices that will benefit the citizens and the animals of Bernalillo County through a more effective operation.

The following efforts are either underway or have already occurred to address findings. The implementation of procedures and mechanisms to incorporate supporting documentation into the ZACS system is underway and has been implemented since the audit. We will continue to incorporate IT and ERP into our plans to address audit findings by working with them to evaluate our current software system and determine the most efficient way to operate and address audit findings within the system. Staffing levels and a significantly increased call volume have hindered the timely entry of reports and incidents into ZACS, however, given the importance of this issue all staff have been issued notice that all reports must be up to date by July 28 and that monthly and daily report reviews will be used to ensure that staff maintain reports in accordance to policy. Notices of Violations were cited as not administered according to policy. Policy has been amended and acknowledged by staff to allow for discretion in addressing issues and further, given the amount of new officers, a retraining will occur prior to August 1, 2013.

\* \* \* \* \*

This report is intended for the information and use of Bernalillo County management, the audit committee, members of the board of commissioners of Bernalillo County and others within the organization. However, this report is a matter of public record, and once accepted its distribution is not limited.

We discussed and resolved other minor observations with management and received excellent cooperation and assistance from the department personnel during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

*REDW LLC*

Albuquerque, New Mexico  
July 3, 2013