

**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor-Controller		(2) MEETING DATE APRIL 4, 2006		(3) CONTACT/PHONE M. Estrella (805) 781-5040	
(4) SUBJECT Submittal of an animal licensing procedures audit of the Division of Animal Services conducted for the period January 1, 2005 through December 31, 2005.					
(5) SUMMARY OF REQUEST Our review included testing revenue-recording procedures by tracing dog licenses to receipt documentation. It also included testing compliance with county ordinances by verifying Animal Control officer's field reports had documentation of animal license checks. Additionally, it included testing policy and procedures relating to temporary licensing and veterinarians monthly rabies mailings. Our review identified the need to strengthen internal controls over the monthly rabies vaccination report. Animal Services should monitor the vaccination reports from area veterinarians and review those reports to insure the animals are licensed. Other areas of the licensing procedures reviewed were found to be using adequate controls and in compliance with county policies and ordinances.					
(6) RECOMMENDED ACTION Please review the report and department's response and direct the department to repost back to the Board within four months on the status of implementing the audit recommendation.					
(7) FUNDING SOURCE (S) N/A		(8) CURRENT YEAR COST N/A		(9) ANNUAL COST N/A	
(10) BUDGETED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> N/A <input type="checkbox"/> NO					
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): None					
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____					
(13) SUPERVISOR DISTRICT(S) 1st, 2nd, 3rd, 4th, 5th, <input checked="" type="radio"/> All			(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		
(15) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)			(16) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input checked="" type="checkbox"/> N/A		
(17) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A			(18) APPROPRIATION TRANSFER REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A		
(19) ADMINISTRATIVE OFFICE REVIEW <div style="text-align: center;"></div> <div style="text-align: right; font-size: 2em; font-weight: bold;">B-5 (A. 4.06)</div>					

County of San Luis Obispo
Office of the Auditor-Controller
Room 300 County Government Center
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA
Auditor-Controller
BILL ESTRADA
Assistant

TO: HONORABLE BOARD OF SUPERVISORS

FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER *by BE*

DATE: APRIL 4, 2006

SUBJECT: SUBMITTAL OF AN ANIMAL LICENSING PROCEDURES AUDIT OF THE DIVISION OF ANIMAL SERVICES CONDUCTED FOR THE PERIOD JANUARY 1, 2005 THROUGH DECEMBER 31, 2005.

Recommendation

Please review the report and department's response and direct the department to repost back to the Board within four months on the status of implementing the audit recommendation.

Discussion

Our review included testing revenue-recording procedures by tracing dog licenses to receipt documentation. It also included testing compliance with county ordinances by verifying Animal Control officer's field reports had documentation of animal license checks. Additionally, it included testing policy and procedures relating to temporary licensing and veterinarians monthly rabies mailings. Our review identified the need to strengthen internal controls over the monthly rabies vaccination report. Animal Services should monitor the vaccination reports from area veterinarians and review those reports to insure the animals are licensed. Other areas of the licensing procedures reviewed were found to be using adequate controls and in compliance with county policies and ordinances.

Other Agency Involvement/Impact

None.

Financial Considerations

The amount of animal license fees paid to the County over the audit period was approximately \$327,130.

Results

The Auditor-Controller's program of periodic operational compliance audits is intended to verify compliance with current administrative and statutory requirements and improve internal controls and procedures.

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County of San Luis Obispo
Office of the Auditor-Controller
Room 300 County Government Center
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA
Auditor-Controller
BILL ESTRADA
Assistant

March 8, 2005

Patrick Hedges, Sheriff-Coroner
San Luis Obispo Sheriff's Office
Highway 1 and Kansas Avenue
Post Office Box 32
San Luis Obispo, CA 93406

Dear Sheriff Hedges:

Our office recently completed a review of the animal licensing procedures for Animal Services for the calendar year 2005.

Purpose

The objective of the review was to evaluate the adequacy of animal license fee internal controls, the department's compliance with county ordinances, and Animal Services own policy and procedures manual relating to animal license fees.

Scope

Our review included testing revenue-recording procedures by tracing dog licenses to receipt documentation. It also included verifying Animal Control officer's field reports had documentation of animal license checks. Additionally, it included testing policy and procedures relating to temporary licensing and veterinarians' monthly rabies mailings.

Findings and Recommendations

VETERINARIANS' MONTHLY RABIES MAILINGS

The veterinarians' monthly rabies mailings are not monitored to ensure all County veterinarians are mailing vaccination certificates to Animal Services. In accordance with County Ordinance 9.08.190 (f), "A copy of the certificate of vaccination shall be sent to the division within thirty days of said vaccination." It is the responsibility of Animal Services to ensure all veterinarians are complying with this ordinance. Furthermore, the division should verify that the dogs listed on the monthly mailings are properly licensed. Adherence to these procedures will ensure animals are being correctly vaccinated and licensed.

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Patrick Hedges, Sheriff-Coroner

March 8, 2006

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Recommendation

Animal Services should monitor the receipt of the monthly rabies mailing to ensure the mailing is received from each veterinarian in the County. A procedure should be established to follow up with veterinarians who do not comply with the reporting requirement. In addition, regular comparison of monthly rabies mailing to the current system list of licensed animals will help to ensure that all county dogs are on file at Animal Services.

We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.

Sincerely,

Gere W. Sibbach
Auditor-Controller

A handwritten signature in black ink, appearing to read "N. Booth", written in a cursive style.

Norman L. Booth, CPA
Chief Internal Auditor

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Patrick Hedges

Sheriff-Coroner

P.O. Box 32
San Luis Obispo, CA 93406

San Luis Obispo County Sheriff's Department

March 11, 2006

Norman L. Booth
Office of the Auditor-Controller
Room 300 County Government Center
San Luis Obispo, CA 93408

Re: Animal Services Audit

Dear Mr. Booth:

The Sheriff's Department has had the opportunity to review the recommendations of the recent audit of the Animal Services Division and is in concurrence with the report findings and recommendations. We are currently in the process of establishing a procedure to track and follow up on rabies vaccination reporting by local veterinarians which will successfully resolve this issue.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Hedges".

Patrick Hedges
Sheriff-Coroner

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- Area Code:**
(805)
- Administration
781-4540
- Animal Services
781-4400
- Civil
Enforcement
781-5484
- Crime
Prevention
781-4547
- Custody
781-4600
- Detectives
781-4500
- Patrol
781-4550
- Coast Station
528-6083
- Dispatch
781-4550
- North Station
237-3000
- South Station
473-7100
- Watch
Commander
781-4553
- Permits
781-4575
- Property
781-4533
- Records
781-4140
- Warrants
781-4588