



Memorandum



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To: Hon. Carlos A. Gimenez, Mayor, Miami-Dade County
Hon. Joe A. Martinez, Chairman, Board of County Commissioners
and Members, Board of County Commissioners

From:  Christopher Mazzella, Inspector General

Date: September 12, 2012

Subject: Transmittal and Abstract of the OIG's Final Report on our
Audit of the Miami-Dade County Animal Services Department, Ref. IG11-19

Attached please find the above-captioned final audit report issued by the Office of the Inspector General (OIG). This audit focused on the Miami-Dade County Animal Services Department's (ASD) administration of dog license tags. Fees generated from license tags accounts for the majority of ASD's annual revenues.

This report, as a draft, was provided to ASD for its review and comment. ASD's responses to each finding and set of recommendations are summarized at the end of each audit finding. ASD's full response is included in Appendix A. Overall, ASD acknowledges the conditions presented in each finding and accepts the OIG's recommendations. ASD states that it either has begun the process of implementing OIG recommendations or that it will be addressing them in the near future. Because many of the recommendations require legislative changes, ASD notes that it will be bring forth Code revisions to the Board of County Commissioners for its consideration in the next 180 days.

Accordingly, pursuant to Section 2-1076(d)(2) of the Code of Miami-Dade County, the OIG requests that ASD management provide a status report in 180 days on the issues identified in the report and on its implementation of our recommendations. We request to receive this report on or before March 11, 2013.

Lastly, the OIG would like to thank ASD personnel for making themselves and their records available to us in a timely manner and for the courtesies extended to the OIG during the course of its review.

For reading convenience, a one-page abstract of the report follows.

Attachment

cc: Alina Hudak, Deputy Mayor/County Manager
Alex Muñoz, Director, Animal Services Department
Cathy Jackson, Director, Audit and Management Services Department
Charles Anderson, Commission Auditor

ABSTRACT — FINAL AUDIT REPORT IG11-19

This OIG audit report contains 10 findings and 20 recommendations that address ASD's administrative and enforcement activities pursuant to the provisions of Chapter 5, as they relate to dog rabies vaccinations and license tags, as well as other miscellaneous observations. Most of our issues concern ASD's ineffective procedures or lack of procedures. Other findings stem from what appears to be a lack of awareness or willingness by ASD to resolve noncompliances by licensing stations (i.e., veterinarians, pet dealers, and hobby breeders). These licensing stations, while not always specifically noncompliant with any requirement (although some stations are often noncompliant), are making added work for themselves, ASD, and others (e.g., dog owners, Clerk of Courts); and may not be offering to County dog owners certain benefits available under Chapter 5.

The two public benefits, cited in the audit, that should be available are 1) that veterinarians have license tags available for sale at the time the dog receives its annual vaccination, and 2) that reduced price license tags are available for sale to low-income County dog owners. We note that Chapter 5 requires dog owners to both vaccinate and tag their dogs annually; and while Chapter 5 reasonably infers that dog owners will do both at the same time, they often do not. While many of these dog owners may eventually obtain tags, the alternative means to obtain tags (by US mail or a visit to ASD headquarters, i.e., the shelter) are time consuming and inconvenient to the dog owners. Moreover, the disconnected reporting has significant adverse impacts on ASD's ability to keep its licensing database current. Veterinarians not selling license tags at the time of vaccination also adversely affects ASD revenue collection.

We observed that ASD's licensing process is resource demanding. In FY 2011, ASD staff processed about 2,200 Monthly Accounting Reports (an average of about 180 per month) attached to which were 220,000 rabies vaccination certificates (an average of about 18,000 per month or 900 per day). This labor-intensive and time-consuming process is difficult to accomplish under the best of circumstances but is made worse when the documents cannot be easily read (in some cases not legible at all) or contain simple mathematical errors that must be corrected. Importantly, we also note that the required document review is performed by one ASD clerk. Often, these conditions require ASD to contact the licensing station to resolve the problems, which adds more time to the process. Furthermore, even with six clerks dedicated to entering the data contained on these records, ASD is three to four months behind in its data entry. Late data entry can result in ASD issuing unnecessary citations to dog owners with vaccinated and/or tagged dogs. This results in making dog owners irate and compounds an already time consuming process where dog owners and ASD staff need to correct the records and void wrongfully issued citations.

We found that ASD's pet dealer licensing station registration process is not well coordinated resulting in some pet dealers not being registered as licensing stations. In addition, ASD does not have a procedure for identifying closed licensing stations and obtaining from these stations their unissued tags. Moreover, ASD is very delinquent in completing its annual licensing station reconciliations—ASD completed its FY 2010 annual reconciliations in July 2012. Untimely reconciliations impair ASD's ability to invoice licensing stations for the cost of tags consigned to them but not reported as sold or returned to ASD. We also observed that there is a lack of segregation of duties in ASD's administration of license tags. Having one individual perform custodial, record keeping, tag distribution and receipt functions is not consistent with good business practices. Furthermore, ASD lacks compensating controls that would mitigate the risk of having only one person handle so many key activities.

Notably, we observed that there is no current requirement that veterinarians report euthanized dogs. Some vets do report euthanizations voluntarily but there is no uniform reporting system. Because of this weakness, we witnessed distraught dog owners trying to rectify citations issued to them pertaining to their deceased dogs. ASD also has dog leashes and cat carriers for sale to people adopting pets and is supposed to charge the new pet owners for these items. We calculated that ASD did not collect over \$10,000 in revenues in FY 2011 for these items, which were given—not sold—to new pet owners. Lastly, we noted that the County Code's Section 8-CC, Schedule of Violations, with its accompanying County Code section references, does not correspond to County Code Chapter 5 sections.

Miami-Dade County Office of the Inspector General



Final Audit Report

Audit of the Miami-Dade County Animal Services Department

**IG11-19
September 12, 2012**

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FINAL AUDIT REPORT
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I. INTRODUCTION

The Miami-Dade County Office of the Inspector General (OIG) conducted an audit of the Miami-Dade County Animal Services Department (ASD). Our audit focused on ASD's administration of dog license tags. In addition, we reviewed prior audits of ASD to assess its implementation of any resultant audit recommendations. Our audit period extended from October 1, 2008 through September 30, 2011, although, when deemed necessary, we examined ASD records and activities both before and after this period.

II. TERMS USED IN THIS REPORT

ASD	Animal Services Department
BCC	Board of County Commissioners
County	Miami-Dade County
County Code	Code of Miami-Dade County
FS Ch. 828	Florida Statutes Chapter 828
FY	Fiscal Year
IO	Implementing Order
MAR	Monthly Accounting Report
MDPD	Miami-Dade Police Department
OIG	Office of the Inspector General

III. OIG JURISDICTIONAL AUTHORITY

In accordance with Section 2-1076 of the Code of Miami-Dade County, the Inspector General has the authority to make investigations of County affairs and the power to review past, present and proposed County and Public Health Trust programs, accounts, records, contracts, and transactions. The Inspector General is authorized to conduct any reviews, audits, inspections, investigations, or analyses relating to departments, offices, boards, activities, programs, and agencies of the County and the Public Health Trust. The Inspector General shall have the power to review and investigate any citizen's complaints regarding County or Public Health Trust projects, programs, contracts, or transactions. The Inspector General may exercise any of the powers contained in Section 2-1076, upon his or her own initiative. The Inspector General shall have the power to require reports from the Mayor, County Commissioners, County Manager, County agencies and instrumentalities, County officers and employees, and the Public Health Trust and its officers and employees, regarding any matter within the jurisdiction of the Inspector General.

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IV. RESULTS SUMMARY

Our report contains 10 findings and 20 recommendations that address ASD's administrative and enforcement activities pursuant to the provisions of Chapter 5, Animals and Fowl, of the Code of Miami-Dade County (County Code), as they relate to dog rabies vaccinations and license tags. Most of our issues concern ASD's ineffective procedures or lack of procedures. Other findings stem from what appears to be a lack of awareness or willingness by ASD to resolve noncompliances by licensing stations. These licensing stations, while not always specifically noncompliant with any requirement (although some often are noncompliant), are making added work for themselves, ASD, and others or may not be offering to Miami-Dade County (County) dog owners certain benefits available to the owners under Chapter 5.

The two benefits that we cite in our report that may be unavailable to dog owners are that veterinarians should have available for sale license tags and that there are reduced price license tags available for sale to low-income County dog owners. We note that Chapter 5 requires dog owners to both vaccinate and tag their dogs annually. While Chapter 5 may reasonably infer that dog owners will do both at the same time, they often do not. There are a number of reasons to explain the disconnect between vaccinations administered and tags issued and we do not know of one better reason than another. What we do know is that there were a number of licensing stations that reported to ASD a significantly greater number of vaccinations than the number of license tags consigned to them by ASD. Therefore, it appears that dog owners are often not taking advantage of their ability to purchase tags at the same time that they have their dogs vaccinated. Although it appears that many of these dogs are eventually tagged, the post vaccination tag acquisition process is time consuming for both the dog owners and ASD.

As noted, vaccinated but untagged dogs cause additional work for ASD, the licensing station, and for dog owners, and, at times for the Clerk of the Court (to process ASD citations issued to dog owners for unvaccinated and/or untagged dogs). In our report, we cite twelve of the stations that exhibited this characteristic. For example, for Fiscal Year (FY) 2011, one of these stations reported 1,390 vaccinations but had received only 300 tags from ASD (99 of which they returned to ASD at year's end). ASD needs to better monitor licensing station reporting and take action when it sees certain stations may not be acting within the best intent of Chapter 5—to sell license tags to dog owners at the time of vaccination—in order to ascertain the reasons why and, if necessary, work with the licensing stations to gain their cooperation. We note that untimely station reporting leads to untimely data entry at ASD. One result of untimely reporting and data entry is that ASD and the public would not have up-

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to-date information regarding a dog's vaccination status. This critical information would be necessary in the event of an attack on a County resident by a previously licensed dog.

Another benefit that does not appear to be used by County dog owners is that associated with their ability to obtain low-income tags, i.e., dog license tags at reduced prices available to individuals with low-incomes. Out of the over 192,000 tags sold in FY 2011, only about 15,000 were these low-income tags and over half of these tags were sold at ASD offices. As with the above-described condition, there are reasons for this and, like as above, we do not know of one better reason than another.

One good reason, we believe, is that the veterinarians do not want to deal with the additional paperwork that is required to issue these tags. We looked more closely at a select few veterinarians with office locations in areas (zip codes) that contained many residents living below the poverty line. One station, in FY 2011, vaccinated 1,262 dogs and sold 1,144 tags—only 22 of which were low-income tags, representing 2% of all tags sold. This, despite the fact that the licensing station operated in area where 38.5% of the residents live below the poverty line and the median annual income for these residents is \$20,148. ASD should consider greater public outreach to inform residents of the availability of these tags and should also work with veterinarians to encourage them to offer these tags to their clients.

One more area where ASD could benefit by greater public outreach relates to the requirement that licensing stations file Monthly Accounting Reports (MARs); although, this time, the outreach would be directed only to licensing stations (primarily veterinarians), to encourage their cooperation in completing their MARs legibly, accurately, and completely. We observed during our fieldwork, as well as learned by way of anecdotal evidence, that illegible or inaccurate or incomplete (or some combination thereof) Monthly Accounting Reports (MAR) are a considerable contributor to the time it takes for ASD to process these reports.

In FY 2011, ASD received almost 2,200 MARs during the year (over 180 per month) and each one, with its attached documentation, had to be individually reviewed, checked for accuracy and completeness, and then entered into ASD records. We note that the attached documentation that needed to be reviewed is comprised mainly of hand-written vaccination certificates issued by the licensing stations—almost 220,000 certificates in FY 2011 (on average, about 18,000 per month or 900 per day) were attached to the MARs. This is a labor-intensive and time-consuming task under the best of circumstances but made worse when the documents cannot be read or contain simple mathematical errors that must be

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corrected. Importantly, we also note that one ASD clerk performs this document review. Often, these conditions require ASD to contact the licensing station to resolve the problems.

We also observed that ASD does not require veterinarians to report euthanized dogs, as part of their monthly reporting. We note that some veterinarians do report euthanized dogs but some do not. Moreover, those that do report do so by various means—regular mail, fax, or telephone calls. Those that do not report euthanized dogs directly to ASD may inform their clients that they need to notify ASD themselves. It is also possible that, for whatever reason, euthanized dogs are not reported at all. In any case, unreported euthanized dogs are maintained in ASD's records and, if not "deactivated" the dog owner will eventually be issued two citations—one for failure to timely vaccinate the dog and a second for failure to timely obtain a tag for the dog. More added work for ASD, the dog owner, and, perhaps, the veterinarian to resolve the dog's status, all because there was no original report of the euthanization to ASD by the individual with the knowledge and in-place reporting process to do so.

In addition to problems faced by ASD because of illegible, inaccurate, or incomplete MARs, there is the problem of untimely MARs. MARs are monthly reports, not bi-monthly, bi-annually, annually, or not at all. Information reported on the MARs is critical data, if ASD is to maintain up-to-date records. Up-to-date records mean that ASD will not be issuing citations to dog owners because ASD records were not updated to reflect that the dog has been vaccinated and tagged. We observed that in FYs 2010 and 2011, licensing stations regularly submitted MARs greater than 30 days late, adversely effecting ASD's workload. ASD can assess against a licensing station a \$250 civil penalty for its failure to timely submit its monthly report. However, ASD has rarely resorted to taking this action over the past years—not once in FY 2010 did ASD issue such a citation and did so only 10 times in FY 2011 and, we note, only issued after our audit began.

ASD's processing of pet dealer registrations has been ineffective. Between July 2010 and November 2011, nine pet dealers registered at ASD but were not assigned licensing station numbers. As a result, these dealers were never entered into ASD's records as registered licensing stations. At registration, these dealers were never provided with their initial consignment of puppy tags and, at the beginning of the next fiscal year, never received their annual consignment of puppy tags. This condition evidenced a disconnect between the investigations department that handled the pet dealers intake and registration process and the licensing department that was never informed of the new registered pet dealer. We observed that ASD does not have a procedure for

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coordinating the processing of pet dealer registrations and the assignment of licensing station numbers.

Another reporting issue that causes added work for ASD is that it has no procedure for identifying closed licensing stations or requirement that a licensing station report its closure to ASD. This mostly affects ASD's pet dealer registry. Unissued tags residing at a station that is closing should be returned by the station to ASD but, if not returned, ASD should make an effort to retrieve the tags on its own. In addition, ASD would not waste its resources at the beginning of the year sending out a new consignment of tags to a closed station. Moreover, notice of station closings should be disseminated to all interested parties within ASD. ASD's licensing department's station listing of pet dealers showed 27 dealers, while ASD's accounting department's station listing of pet dealers showed 49 dealers.

A significant internal problem for ASD is that its vaccination and license tag administration is paperwork-intensive and not supported by adequate staffing and automated systems. As previously discussed, ASD is inundated with paper, from the licensing station monthly reports (almost 2,200 in FY 2011) with their attached vaccination certificates (almost 220,000 in FY 2011), to multiple logs recording tag consignments and tag returns. ASD has six clerks dedicated to the data entry needed to input the MARs and vaccination certificates. Even with these six, ASD is three to four months behind in its data input.

ASD's annual licensing station reconciliations are even more behind; for example, ASD's FY 2010 reconciliations were still not completed over 15 months after the fiscal year's end (September 30, 2010). We observed with some concern that while attempting to complete these earlier reconciliations, ASD was deferring its FY 2011 reconciliations.¹ Preparing such reconciliation is important because it allows ASD to calculate periodically how many tags are outstanding and unaccounted for. Using this information, ASD would be able to invoice licensing stations for the cost of tags consigned to them but not reported as sold or returned to ASD. In summary, ASD's inability to calculate timely these consigned but unsold and unreturned tag amounts deprives itself of its ability to collect these amounts otherwise due.

Another of our observations is that there is a lack of segregation of duties in ASD's administration of license tags. One clerk has multiple responsibilities related to critical control points that are part of this process. Having one individual perform custodial, record keeping, tag distribution and receipt functions is not consistent with good business practices. Furthermore, ASD lacks

¹ As of July 2, 2012, ASD had completed its FY 2010 reconciliations and 76 licensing station reconciliations for FY 2011.

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compensating controls that would mitigate the risk of having only one person handle so many key activities.

We also noticed that ASD loses revenue because it does not charge new pet owners for pet carriers and dog leashes that are issued to most every new pet owner leaving ASD. Over \$10,000 in revenues went uncollected in FY 2011 because of this. During FY 2011, there were 1,526 cat adoptions but only 69 pet carrier sales (@3.00/carrier) and 6,663 dog adoptions but only 22 leash sales (@ \$1.00/leash).

Lastly, we noted that the County Code's Section 8-CC, Schedule of Violations listing of violations with its accompanying Code section references does not correspond to County Code Chapter 5 sections. A table accompanying our finding shows, as examples of this condition, six of the instances that we noted. ASD should review both County Code sections and have the County Code amended, as necessary, to bring these sections into conformity with the other.

V. AUDITEE RESPONSE

We provided a copy of this report, as a draft, to ASD for its discretionary written response to our audit. A response was received from ASD and is attached to this report, as Appendix A. ASD, in general, concurred with the OIG's audit results and addressed our recommendations. Throughout Section VIII of the report ("Findings and Recommendations"), ASD's responses are set forth at the end of each finding after the OIG's recommendations.

The OIG is pleased with the ASD's response and hopes that it can obtain the needed resources to successfully implement its proposed actions.

VI. BACKGROUND

History of the Miami-Dade County Animal Services Department (ASD)

The County established ASD as a stand-alone department in October 2005. Previously, from 2001 through 2005, ASD was known as "Animal Care and Control," a division of the Miami-Dade Police Department (MDPD); and before 2001, it was a division of the County's Public Works Department.

ASD operates out of a facility located at 7401 NW 74th Street, Medley. ASD has resided at this facility since 1974 (38 years). The facility was originally built in 1969 as an animal hospital and consists of 43,500 square feet. On April

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4, 2011, the BCC authorized the purchase of a facility located in Doral to be the new home for ASD. The facility is being re-designed and renovated to meet the needs of ASD. The renovated facility will be almost 70,000 square feet. ASD anticipates moving into the new facility in early 2014.

ASD's key responsibilities include licensing and enforcing vaccination requirements for dogs; protecting the public from stray and dangerous dogs; promoting animal adoption and public education; and investigating animal cruelty cases. ASD provides the following services to residents of Miami-Dade County: adoptions, lost and found, sales of license tags, micro chipping, rabies vaccinations, and spay/neuter services.

Statutory Governing and Administrative Authorities

Florida Statutes Chapter 828 (FS Ch. 828) authorizes local governments to establish ordinances for regulating the ownership, care, and custody of animals. Miami-Dade County's ordinances governing animal control and cruelty are codified in Chapter 5 of the Code of Miami-Dade County (County Code), which was enacted to provide for the health, safety, and welfare of the citizens of Miami-Dade County. County Code Chapter 5 applies to all incorporated and unincorporated areas of Miami-Dade County.²

FS Ch. 828 and Chapter 5 require all dogs four months of age or older be vaccinated by a licensed veterinarian against rabies. Dogs must be revaccinated 12 months after their initial vaccination and every year thereafter. Additionally, Chapter 5 requires all County residents owning, keeping, or harboring a dog (over four months of age) to register the dog with ASD and to obtain a license tag that the dog is required to wear at all times.³ In order for a dog owner to obtain a license tag, the owner must present evidence of rabies vaccination to ASD, in the

² Both FS Ch. 828 and County Code Chapter 5 deal with all types of animals, meaning any non-human living creature, including without limitation dogs, cats, ferrets, rabbits, turtles, gerbils, hamsters, cows, horses, sheep, and other domestic animals or livestock. For audit purposes, we refer only to those terms and conditions as they may relate to dogs.

³ In addition, both FS Ch. 828 and Chapter 5 of the Code of Miami-Dade County require that dogs be vaccinated against rabies on an annual basis. However, only Chapter 5 requires that dogs be licensed and wear license tags. FS Ch. 828 is silent with regard to license tags. Chapter 5 requires all dogs, cats, and ferrets four months or older to be vaccinated and tagged. License tags must be worn by dogs; cats and ferrets are not required to wear license tags. While there may have been some cat or ferret licenses issued during our audit, we did not observe the sale of any such licenses recorded on the MARs that we reviewed. ASD maintains a voluntary cat registration program (County Code §5.8 *Voluntary registration of cats*) for licensing cats with proof of rabies vaccinations (ferrets are not addressed). A cat owner can purchase a license tag for an intact cat for \$10 (\$5 for a sterilized cat). We note that both Broward and Palm Beach Counties require cats to be registered with their respective animal services departments, vaccinated, and to have a valid county-issued tag that must be worn by the cat.

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form of an official certificate prescribed by the State of Florida Department of Agriculture and Consumer Services and the veterinarian administering the vaccine must sign the form. It is a violation of Chapter 5 to fail to timely vaccinate or revaccinate a dog, register a dog, fail to timely obtain or renew a license tag, or fail to have a dog wear a license tag.

Chapter 5 requires that all veterinarians have license tags available for purchase at the time and place of vaccination of a dog and that pet dealers have license tags available for distribution at the time and place of sale or transfer of a dog. In addition to ASD offices, there are 214 registered licensing stations consisting of 195 veterinarian offices, and 19 pet dealers where license tags are required to be available for sale or distribution.⁴ There are also 42 registered hobby breeders in the County.

Chapter 5 authorizes all ASD administrative and enforcement activities and is applicable to all practicing veterinarians, pet dealers, hobby breeders, kennels, pet care centers, and pet owners. Furthermore, ASD is authorized by the County Code to assess fees for ASD services and to issue citations and civil penalties to those violating Chapter provisions relating to animal control and cruelty. In addition, Chapter 5 grants the ASD Director the authority to amend and modify ASD operating procedures and to create forms, rules, and procedures to achieve ASD responsibilities pursuant to the Chapter.

Station Registration and Reporting

All veterinarians, pet dealers, and hobby breeders must register with ASD. At registration, ASD assigns each veterinarian/pet dealer/hobby breeder a licensing station number, which it uses to track each entity as a distribution point for license tags. Prior to the beginning of every County fiscal year, ASD distributes a package to all stations that contains, among other items, a consignment of pre-packaged and numerically sequenced license tags for the upcoming year. A station representative must sign a Tag Consignment Form acknowledging possession of the license tags. Veterinarians and pet dealers who sell license tags may collect a premium of 20% of the value of the license tag, as a processing fee.

Licensing stations are required to complete a Monthly Accounting Report (MAR) and submit it to ASD postmarked no later than the tenth day of each month. A properly completed MAR provides ASD with the necessary information about each licensing station's activities for the prior month. On a monthly basis, licensing stations are required to report the number and sequence of license tags

⁴ Pursuant to a September 2011 listing of licensing stations provided to the OIG by ASD's licensing department.

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sold or distributed; the type of license tags sold or distributed; the number of license tags lost or stolen; and total license tag payments collected by the station. Each MAR should include the station's payment to ASD for the value of the license tags sold. Each MAR (submitted by a veterinarian) should also include copies of the rabies vaccination certificates issued for that month showing the name of the dog and its owner.

ASD Budget and Other Performance Data

ASD revenues are comprised of license fees; pet adoption fees; enforcement fines; other revenues generated from shelter activities, grants and donations; and monies appropriated from the County's General Fund. ASD revenues for FY 2011 totaled \$10,229,556 and its expenditures totaled \$10,063,000.⁵

Table 1 ASD Revenues for FY 2011

Source of Revenue	Amount	%
License tag fees received from veterinarians and pet dealers	\$4,510,211	44.1%
License tag fees generated at the ASD shelter	\$1,561,072	15.3%
Subtotal—License Tag Fees	\$6,071,283	59.4%
Other shelter fees	\$903,642	8.8%
Miscellaneous revenues	\$218,166	2.1%
Deposits	\$29,715	0.3%
Trust fund revenues	\$110,555	1.1%
Code violation revenues	\$1,609,195	15.7%
General Fund revenues	\$1,287,000	12.6%
Total Revenues	\$10,229,556	100.0%

Table 2 ASD Expenditures for FY 2011

Expenditure	Amount	%
Salary	\$5,111,000	50.7%
Overtime Salary	\$126,000	1.2%
Fringe Benefits	\$1,845,000	18.3%
Subtotal - Total Salary and Fringe	\$7,082,000	70.4%
Operating Expenses	\$2,981,000	29.6%
Total Expenditures	\$10,063,000	100.0%

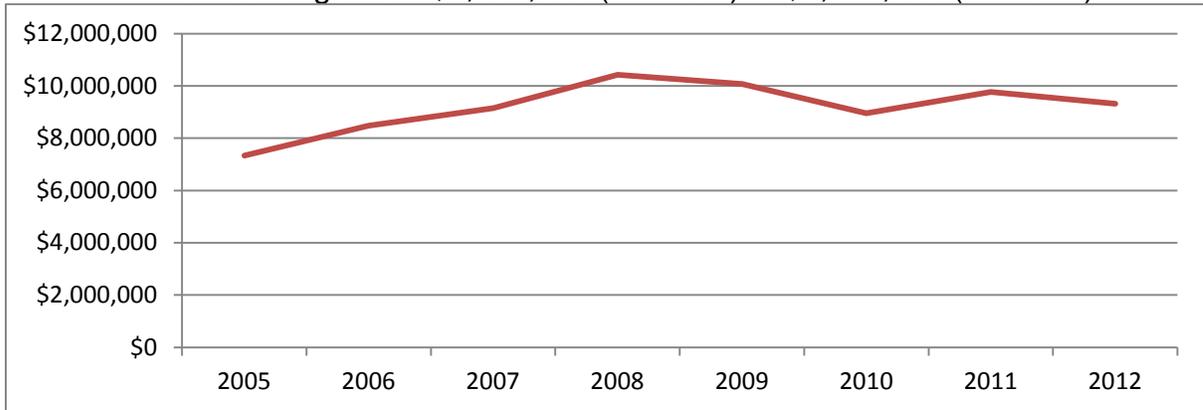
The following five charts graphically depict various ASD performance data for FY 2005 through FY 2012 related to its: Annual Operating Budget; Annual Capital Budget; Annual Headcount (FTE only); Annual Number of Tags Issued;

⁵ ASD's FY 2011 revenue and expenditure amounts and itemized breakdown, as shown in Table 1 and Table 2, were provided to the OIG by ASD's Budget and Finance Manager.

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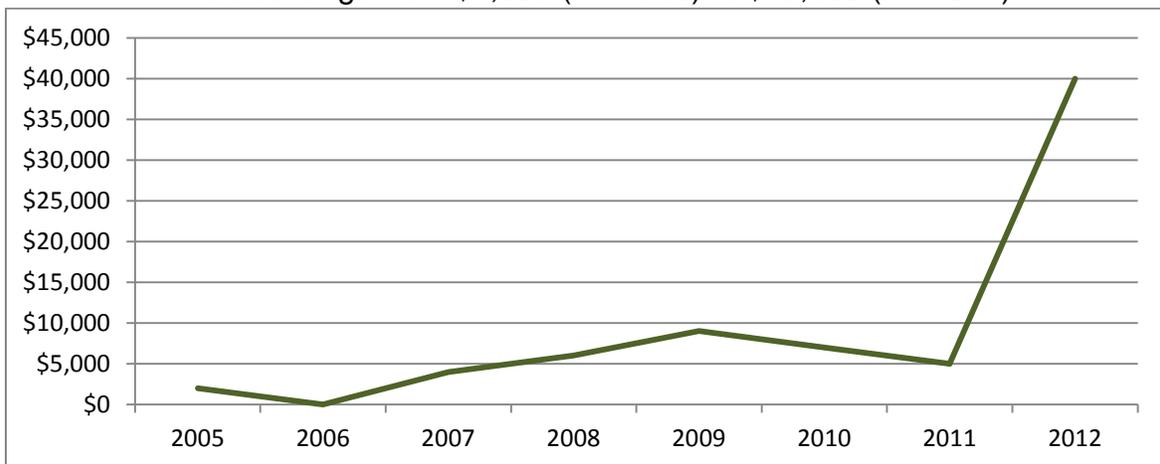
and Annual Combined Number of Adoptions, Rescues, and Recoveries. The data presented in these charts was taken from ASD's Annual Adopted Budgets for the stated fiscal years.

Chart 1 ASD Annual Operating Budgets for FY 2005 through FY 2012
Values range from \$7,334,000 (FY 2005) to \$9,321,000 (FY 2012)



1. Includes personnel costs (salary and fringe).
2. ASD's budget for FY 2005 was contained in MDPD's budget.

Chart 2 ASD Annual Capital Budgets for FY 2005 through FY 2012
Values range from \$2,000 (FY 2005) to \$40,000 (FY 2012)



1. ASD's budget for FY 2005 was contained in MDPD's budget.
2. The above numbers do not include capital funding for ASD's new building.
3. In FY 2012, ASD incurred a one-time expense procuring hand-held ticket printers for animal control officers and replaced photocopiers.
4. For FY 2013, ASD's proposed capital budget is \$8,000.

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Chart 3 ASD Annual Headcount (FTE only) for FY 2005 through FY 2012
Values range from 67 (FY 2005) to 111 (FY 2012) Full-Time Employees

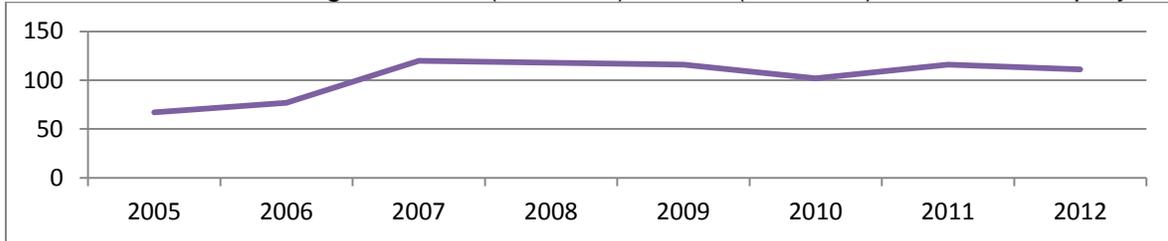
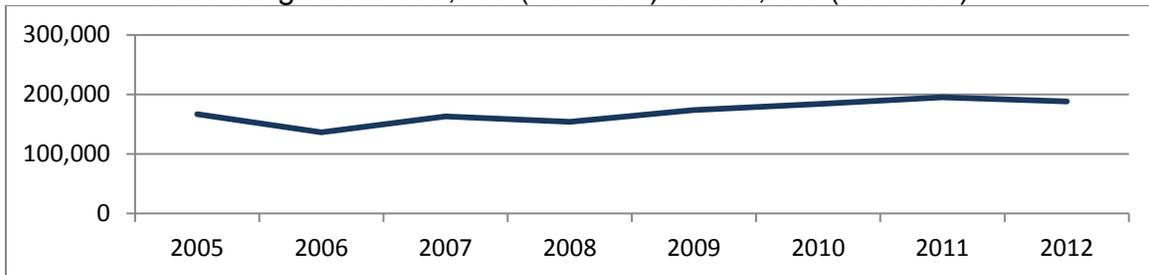
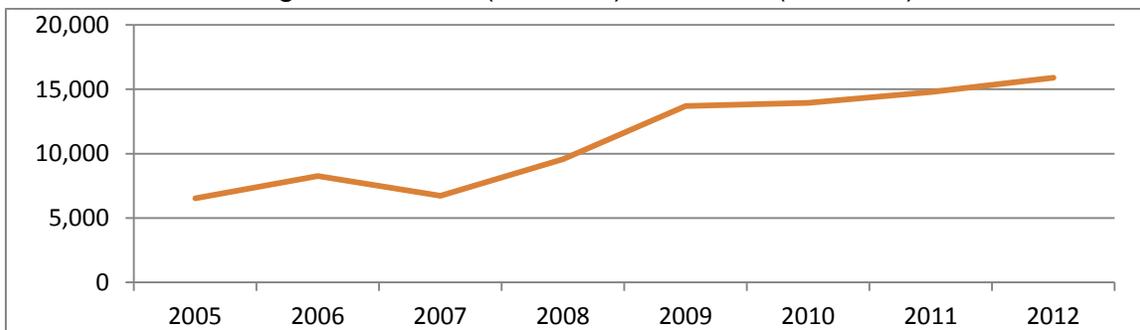


Chart 4 ASD Annual Number of Tags Issued for FY 2005 through FY 2012
Values range from 166,796 (FY 2004) to 188,000 (FY 2012)



1. FY 2011 is an estimate because of a three-month data entry lag of licensing information.
2. FY 2012 numbers are a projection.

Chart 5 ASD Annual Combined Number of Adoptions, Rescues, and Recoveries for FY 2005 through FY 2012
Values range from 6,544 (FY 2005) to 15,885 (FY 2012)



1. FY 2012 numbers are a projection.

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Previous Audit Reports

Prior to starting our audit, the OIG reviewed other audits and reviews of ASD to familiarize ourselves with issues that had been raised in the past, and to assess if these issues had been properly addressed and resolved. A total of five audits and reviews have been conducted of ASD in the past ten years.

- Audit and Management Services Department (AMS) – November 2002
- Humane Society of the United States (HSUS) – September 2004
- OIG Review of ASD Trust Funds – October 2005
- Office of the Commission Auditor (OCA) – June 2009 (Draft report not officially released but provided to the OIG for our review.)
- Office of Strategic Business Management (OSBM) – February 2010

AMS Audit – November 2002

AMS released its audit report of ASD in November 2002. At the time, ASD was under the purview of the MDPD. While governance of the department was different than it is today, ASD's responsibilities were the same. AMS' audit contained 17 findings and 17 recommendations. The audit addressed various issues including the following:

- ASD records showed 47,469 unpaid citations representing almost \$7.5 million in original fine balances
- Technology issues related to ASD's transition from a County-developed computer database to ASD's new system called Chameleon
- Fee collections
- Veterinarian compliance, which discussed delinquent remittances from local veterinarians, and the backlog in updating pet owner files resulting in inaccurate reporting of license tag status
- Safeguarding of assets
- Animal trust funds
- Policies and procedures were lacking at the time of the AMS audit

Humane Society of the United States (HSUS) – September 2004

At the behest of the OIG, HSUS was engaged to perform a comprehensive review of ASD operations. The review included a one-week on-site inspection of ASD's facility and activities, while ASD was still under the purview of the MDPD. HSUS issued its report in September 2004. The report was segregated into 11 areas and contained 578 recommendations. The 11 areas included:

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- ASD shelter maintenance
- ASD shelter design and layout
- ASD shelter operations
- Veterinary health issues
- Euthanasia
- Adoptions
- Community outreach programs
- Field services/animal control
- Governance, management, and leadership
- Human resources
- Financial issues

OIG Review of ASD Trust Funds – October 2005

The OIG reviewed expenditures from ASD's two trust funds—an Animal Control Trust Fund (ATF) and a Hurricane Relief Trust Fund (HTF)—made between October 1, 2001 and March 31, 2004. Our review showed that, while ASD was under the purview of the MDPD, over \$1.8 million was spent from the funds, virtually depleting their balances. Included in these expenditures were over \$140,000 of questionable vendor and intra-County charges. There were also two MDPD-approved transfers of monies to cover Animal Services operating deficits, totaling \$515,511—specifically unallowable uses of funds pursuant to trust fund resolutions. We recommended that the HTF be dissolved and its balance be transferred to the ATF. A resolution was passed by the BCC in December 2006 closing both the ATF and the HTF and transferring funds to a new Animal Services Trust Fund.

Office of the Commission Auditor (OCA) – June 2009

OCA audited ASD in 2009, however, it did not issue a final report. OCA prepared a draft audit report, dated June 2009, and, to our understanding, had met with ASD management to verbally communicate the results of its audit. At our request, OCA provided us with a copy of its draft report. We note that OCA's audit addressed many of the same issues as addressed in the November 2002 AMS report.

Office of Strategic Business Management (OSBM) – February 2010

OSBM conducted a review of ASD, which it released in February 2010. This review focused on three areas: customer service, the license tag unit, and the enforcement division. In total, OSBM made ten recommendations and recommended four areas for further review.

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The OSBM report contained five recommendations related specifically to ASD's licensing department's activities: periodic licensing station reconciliations rather than waiting until year's end; developing automated online forms for veterinarians to use when entering monthly data regarding the sale of license tags;⁶ housing the licensing data entry clerks together with supervisors; using prior year's tag number when looking for an account in ASD's database; and creating co-owner fields in the database. Additionally, OSBM recommended three additional areas related specifically to ASD's licensing department's activities for further study: on-line tag renewals, outsourcing the data entry of rabies certificate information submitted by veterinarians, and using a tag for life concept.

A common theme noted throughout the previous audits and reviews is that the same ASD activities have been cited as needing improvement. For example, the AMS audit report, issued in November 2002, addressed veterinarian noncompliance and the lack of policies and procedures that were noted at that point in time. Ensuing audits and reviews show that similar, if not identical observations were made by other audit entities. It is, therefore, no surprise that we found these same issues while conducting our audit. An underlying cause of many of the conditions noted (not only within our report but in previous reports) is ASD's need for additional staff and upgraded computer systems. These additional resources are needed to handle the volume of data required by ASD to maintain complete, accurate, and up-to-date records of dog vaccinations and license tags, as well records of dog owners and licensing stations.

VII. OBJECTIVES, SCOPE, AND METHODOLOGY

The OIG performed an audit of ASD's administration and enforcement of the provisions of County Code, Chapter 5, Animals and Fowl, related to dog license tags. Our audit objectives were three-fold:

1. To verify that ASD is collecting all revenue generated by the sale of license tags and to assess the controls used to safeguard license tags.
2. To assess ASD's compliance with County ordinances and administrative rules, as well as with departmental policies and procedures regarding license tag inventory, record keeping, and reporting.

⁶ ASD attempted to implement an online MAR in early 2010, but abandoned its efforts shortly thereafter because of data compatibility issues. To the best of our knowledge, this one effort was ASD's only attempt to implement any of OSBM's recommended actions.

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3. To assess ASD's implementation of previous audit report recommendations.

The scope of the audit encompassed all activities at ASD related to the above objectives for the period October 1, 2008 to September 30, 2011. In addition, when deemed necessary we interviewed ASD personnel and reviewed ASD records about activities both before and after these dates.

OIG auditors reviewed all relevant State and County statutory authorities, as well as relevant County Administrative and Implementing Orders. We also reviewed ASD procedures and interviewed department personnel to gain an understanding of ASD activities related to its administration of license tags. We examined relevant documents, including licensing station tag consignment forms, license tag consignment logs, licensing station returned tag forms, returned license tag logs, Monthly Accounting Reports, veterinarian-submitted certificates of vaccinations, licensing station liaison listings, reconciliations of licensing station accounts, low income license tag applications, notices received from veterinarians regarding deceased dogs, pet dealer and hobby breeder applications for permits, vendor invoices, citations issued to individuals, and ASD's Animal Establishment Inspection Forms that it uses for conducting site visits. Additionally, we obtained access to ASD's Chameleon database, which we used to generate reports of license tags issued by licensing stations.⁷

Moreover, we observed the following activities: data entry of rabies vaccination certificates and license tags, distribution of license tags at the beginning of the County's fiscal year, handling of license tags resupplied to licensing stations, and the interaction between ASD's various units. We visited pet dealers located in Miami-Dade County to assess both their knowledge of and compliance with Chapter 5.

In order to assess ASD' relationship with veterinarians, pet dealers, and hobby breeders, we mailed surveys to all licensing stations asking them questions related to license tags; instructions and communication received from ASD; the process used to return unused license tags to ASD; preparing and submitting Monthly Accounting Reports; the reporting of euthanized dogs; and

⁷ We relied on computer-processed data provided to us by ASD, which detailed performance data related to its dog license tag activities, for the period under review. Although we did not perform a formal reliability assessment of the computer-processed data, we determined that the hard copy documents that we reviewed were reasonable and generally agreed with the information contained in the computer-processed data. We did not find errors that would preclude us from using the computer-processed data to meet our objectives or that would change the conclusions in this report.

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the relationship between the licensing station and ASD. The responses received are as follows:

Table 3 Survey Responses

	Veterinarians	Pet Dealers	Hobby Breeders	Total
Surveys Sent to Licensing Stations ^(a)	195	19	42	256
Completed surveys returned to the OIG	100	3	13	116
Percent of completed surveys returned to the OIG	51%	16%	31%	45%
Number of surveys returned to the OIG as undeliverable due to insufficient address info	6	0	2	8

^(a) Station data obtained from a September 2011 listing of licensing stations provided to the OIG by ASD's licensing department.

This audit was conducted in accordance with the Principles and Standards for Offices of Inspector General promulgated by the Association of Inspector General (AIG). The AIG's Principles and Standard are in conformity with the Government Auditing Standards issued by the Comptroller General of the United States.

VIII. FINDINGS AND RECOMMENDATIONS

FINDING No. 1 Veterinarian reported vaccinations do not correspond with reported tag sales.

Chapter 5 requires dog owners to have their dogs annually vaccinated against rabies and to purchase license tags to be worn by the dogs, as evidence of their vaccinations. Chapter 5 requires veterinarians to provide both ASD and the dog owner with a "vaccination certificate." Specifically, as it relates to selling license tags, Chapter 5 requires veterinarians to have license tags available for purchase by dog owners at the time of vaccination, but it does not require them to sell tags as part of the vaccination process.

Policy makers may have reasonably inferred that veterinarians would be willing to sell tags to dog owners at the time of vaccination and/or that dog owners would want to purchase tags from veterinarians at the time of vaccination, however, this is often not the case. OIG auditors observed that too often the reported number of license tags sold at a licensing station is

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significantly lower than the number of rabies vaccination certificates accompanying each MAR.

We observed that vaccinations and tag purchases are often not occurring as “linked” transactions; that is, first the vaccination is administered and then the tag is purchased, both occurring during the same visit. Whether this is because pet owners are unaware of the requirement that they must have their dogs vaccinated and also purchase tags (whether at the time of vaccination or later), because pet owners are intentionally not purchasing tags for their vaccinated dogs at the time of vaccination, or because the veterinarian administering the vaccination is not making license tags available for purchase is unknown.

Because these events are not occurring as linked transactions, additional time and effort is required of all parties to ensure compliance. Notably, dog owners must take additional steps to purchase the license tags later. This could—but not likely—be accomplished through the same veterinarian that administered the vaccination; or more likely, through another veterinarian or directly through ASD, either by mail or in person at the Animal Shelter. Both of these later methods, however, require the dog owner to submit on their own, proof of rabies vaccination and/or spend time and effort to resolve a citation that they may have inadvertently received.

No matter how a tag is later obtained, ASD staff must now make at least two separate entries to record that a dog has been both vaccinated and licensed because the two events are being reported separately. Moreover, if the timing difference between the dates of the two entries is greater than 30 days, ASD will issue a citation (with civil penalty) to the dog owner for failure to license the dog. ASD staff and Clerk of the Court staff must now also spend additional time to resolve otherwise avoidable citations that ASD issued to pet owners who did not obtain license tags at the time and location of the vaccination. (ASD’s “Chameleon” system, if not updated timely, will automatically generate citations to dog owners for having an untagged dog.)

We note that Chapter 5, Section 5-11(g) requires that:

All veterinarians and pet dealers shall provide all persons who obtain a dog from them or who bring a dog to them for vaccination against rabies with literature, prepared by Miami-Dade County for this purpose, stating that Miami-Dade County law requires that every dog be vaccinated against rabies and that every dog wear a license tag that must be renewed annually.

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ASD can assess a \$250 civil penalty against veterinarians for their “Failure to have County vaccination/licensing literature available.” We found no instances where ASD assessed this penalty. In defense of the veterinarians, ASD staff told OIG auditors that it has this literature but because of budget reductions, it has not had enough funds to provide it to the veterinarians.

We believe that if veterinarians had this literature and, as required, provided it to dog owners, that the dog owners would be more likely to purchase tags, at the time of vaccination. However, if the dog owner is unaware or not properly informed of the tag requirement, the owner may believe that, by having his/her pet vaccinated, he/she has complied with the law. We also note that the Code-required literature does not inform a dog owner that a tag is available for purchase at the veterinarian’s office at the time of vaccination. We believe that it should.

Our observations are that some veterinarians, via their MARs, report that they sell tags to most of the dog owners having their dogs vaccinated at their locations. Other veterinarians, however, report many vaccinations but fewer (often times much fewer) tag sales, as depicted in the following Table 4.

Table 4 Monthly Vaccinations vs. Monthly Tag Sales

Veterinarian Station Number	Reporting Month/Year	Number of vaccinations	Number of tag sales	Percentage of tag sales to vaccinations
118	Oct 2010	102	13	12%
118	Jan 2011	126	12	10%
118	Apr 2011	160	31	19%
328	Oct 2010	87	0	0%
328	Jan 2011	193	0	0%
328	Apr 2011	145	0	0%
421	Oct 2010	454	165	36%
421	Jan 2011	434	199	46%
421	Apr 2011	526	254	48%
434	Nov 2010	67	13	19%
434	Dec 2010	74	25	51%
434	Feb 2011	58	40	69%

By analyzing ASD’s vaccination and tag consignment/return records, we also observed that some veterinarians do not maintain adequate quantities of tags to support their vaccination activities, which may help to account for the fact that not all vaccinated dogs at their locations are also tagged. However, we also observed that these veterinarians returned unissued tags to ASD at year’s end. These veterinarians appear to be more examples of those that may not be

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actively “linking” a dog’s vaccination with a tag sale, e.g., not informing dog owners either of the availability of license tags, at the time of a dog’s vaccination, or of the County requirement that dogs both be annually vaccinated and tagged (and that ASD can identify vaccinated but untagged dogs and can issue a \$50 civil penalty⁸ to dog owners with untagged dogs). The following Table 5 depicts this condition for 12 of the licensing stations that we sampled.

Table 5 Vaccination Certificates vs. Tag Consignments

Station Number	Number of vaccinations reported by station to ASD during FY 2011	Number tags ASD issued to station during FY 2011	Percentage of license tags available for dogs vaccinated	Number of tags returned to ASD
21	971	350	36%	197
32	1,817	800	44%	54
115	1,565	700	45%	138
118	1,390	300	22%	99
121	4,277	3,250	76%	461
141	1,113	500	45%	103
177	505	250	49%	0
188	1,891	1,150	61%	106
328	1,166	0	0%	0
408	664	300	45%	189
421	4,154	2,300	55%	166
434	597	200	34%	36

As stated earlier, in those instances when there are (significantly) fewer tag sales than vaccination certificates, it is unknown whether the veterinarian has tags available for sale or not, and unknown as to why the pet owner does not purchase a tag at the same time. We find it hard to believe, however, that so many dog owners appear to be choosing to incur the additional time and expense—as well as risk that they will be cited and penalized by ASD—that is required to obtain their tags by mail or in-person at ASD. What is known is that there is a high probability of extra work and expense for personnel working at ASD, the licensing station, the Clerk of Courts, and the pet owner because a tag was not purchased at the time of vaccination.

⁸ A \$50 civil penalty for a sterilized dog, a \$150 civil penalty for an intact dog. In addition, there is a \$5 ASD surcharge fee and a \$10 Clerk of Court fee for each citation.

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Recommendations

1. ASD should require veterinarians to disclose to dog owners that tags are available for sale at time and place of vaccination. ASD could accomplish this mandate by requiring veterinarians to prominently post signage in their offices that describes both the veterinarian's and the owner's responsibilities under Chapter 5. Another method would be for ASD to provide veterinarians with the required literature (perhaps in the form of a downloadable notice located on ASD's website) so that the veterinarian could print his/her own copies for distribution to clients.
2. Regardless of the method chosen, ASD should implement on-site inspections of veterinarian offices to check whether there is public signage and/or literature available for dog owners. Such inspections could be random or be triggered by observations made by ASD staff processing MARs (Recommendation 4). (In addition, during these visits, ASD inspectors should include checks of tag inventory.)
3. ASD inspectors should be authorized to issue citations to veterinarians that do not comply with the notice requirements.
4. ASD should evaluate its procedures and training to determine whether employees are instructed and trained to identify irregular MARs reporting. In addition, ASD should have an established process for reporting these irregularities to supervisory personnel for follow-up.

ASD Response to Finding No. 1

ASD acknowledges that "The observation made by the Auditors is correct—the number of licenses sold by veterinarians is much lower than the number of rabies vaccine reported. . .The Auditor is also correct to note that that [sic] double the effort is required when the pet owner does not purchase their license at the time of vaccination since the licensing unit will have to revise the account on two occasions instead of once." In addition, ASD recognizes the accuracy of Auditor observations that ASD productivity would be improved if it could enter data only once, that this would also minimize the possibility for data entry error, and that there would be a decrease in the number of citations issued to owners because annual licenses would be renewed at the time of vaccination. "As such, the department [ASD] will be including the [OIG's] recommendation [No. 1] in its proposed revision to Chapter 5 and Chapter 8CC. Language will target all veterinary clinics, as well as mobile clinics that conduct business in Miami-Dade County."

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Furthermore, in this year's annual license distribution package to veterinary clinics, ASD will include literature for public distribution that educates pet owners about the availability of on-site license tag purchases. ASD states that it will also launch "an outreach campaign targeting veterinary clinics" to address such issues as state and local laws, as well as licensing and reporting requirements. In addition, ASD will require public posting of veterinarian and dog owner responsibilities and notes that this requirement will also be included in its proposed revision to the County Code. [OIG Recommendation No. 2]

ASD states that it "has reviewed its current monitoring process of veterinary clinics monthly reporting and made the necessary revisions to ensure compliance by reporting entities." [OIG Recommendation No. 4]

FINDING No. 2 ASD should strengthen its enforcement of Chapter 5 requirements related to untimely station reporting.

Chapter 5 requires veterinarians to report their monthly tag sales and requires pet dealers to report their monthly tag issuances to ASD. ASD created the Monthly Accounting Report (MAR) to report these transactions, which it provides to veterinarians and pet dealers (i.e., licensing stations) for their use. Chapter 5 also authorizes ASD to issue civil citations and penalties to the licensing stations for non-compliances with the reporting requirements (\$250 per violation). We observed that ASD rarely issues such citations, even though many of the licensing stations do not submit their reports on time.

We reviewed the receipt dates of MARs received from veterinarians for FYs 2010 and 2011. For FY 2010, we reviewed an ASD prepared spreadsheet titled Monthly MAR Update (Update). ASD staff inputs MAR receipt dates, by licensing station, in this Update. We observed that receipt dates show that 14 veterinarians submitted one or more MARs more than 30 days late and another 17 veterinarians did not submit one or more MARs as required. Moreover, five out of these 31 veterinarians submitted MARs more than 30 days late and did not submit at least one MAR as required. One veterinarian, who vaccinated 1,559 dogs during FY 2010, regularly submitted his/her MARs from 1 to 10 months late. For example, this veterinarian did not submit his/her MAR for November 2009 to ASD until September 2010.

For FY 2011, we also reviewed ASD's Update (as of December 2011) and observed that 17 veterinarians submitted one or more MARs more than 30 days late and another 12 veterinarians did not submit one or more MARs as required. Moreover, seven out of these 29 veterinarians submitted MARs more than 30 days late and did not submit at least one MAR, as required. In addition, we selected a sample of 30 veterinarians and reviewed the 125 MARs that they

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submitted in FY 2011. Out of these 30 veterinarians, 12 (40%) filed at least one of their MARs 30 days late. One MAR received by ASD was 171 days late and represented tag sales with a value of \$1,880. Another MAR that was received 62 days late represented tag sales of \$3,725. In total, 29 of the 125 MARs reviewed, or 23%, were more than 30 days late.

These late submitting (and non-submitting) veterinarians are in violation of Chapter 5 Section 5-11(f) and are subject to civil penalties. No citations, however, were issued to any of these non-compliant veterinarians in FY 2010. However, in FY 2011, ASD issued ten citations to four veterinarians during the month of June 2011, after our audit fieldwork began. These citations were for veterinarians failing to timely submit MARs for the months of November 2010, January, February March, and April 2011. Each citation is for \$250, totaling \$2,500 levied as fines for non-compliance.

The obvious impact of this irregular and late reporting is the adverse effect on ASD's staff to timely enter the reported data into ASD's Chameleon system. Late submitted MARs also contribute to the backlog of information to be entered. Furthermore, veterinarian late reporting may cause ASD to issue unwarranted citations to dog owners who rightfully believe that their dogs are properly vaccinated and licensed. ASD's Chameleon system, if not updated timely, will automatically generate citations to a dog owner for having an unvaccinated or untagged dog or both. In FY 2011, ASD issued 34,287 citations to dog owners for having unvaccinated dogs and 47,869 citations to dog owners for having untagged dogs; 6,710 of these citations were later reversed because the owner was in compliance. In addition, we note that another result of untimely reporting and data entry is that ASD and the public would not have up-to-date information regarding a dog's vaccination status. This critical information would be necessary in the event of an attack on a County resident by a previously licensed dog.

Last, and very significantly, is the impact on ASD's revenue stream. Veterinarians' late submission of their MARs directly results in ASD's delayed receipt of veterinarian payments for tags sold.

Moreover, untimely MARs reporting extends to pet dealers. Receipt dates of MARs received from pet dealers for FY 2010 show that, of 46 pet dealers listed as active for a least some portion of the year, 26 did not submit a MAR for the entire fiscal year. Of the remaining 20 pet dealers, only two submitted MARs for every month of the year, as required by Chapter 5. Per ASD's accounting department, for FY 2011, there were 49 active pet dealers, for at least some portion of the year, but only two submitted a MAR for every month (the same two as the previous year). These late submitting (and non-submitting) pet dealers

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are in violation of Chapter 5 and are subject to civil penalties. Clerk of Court records of code enforcement citations show that for FYs 2010 and 2011, no citations were issued to any pet dealers for failure to file monthly reports.

Non-reporting pet dealers means that newly sold puppies and new dog owners will not be input into ASD's records for tracking purposes to ensure that the puppy will later be vaccinated and tagged. This could also result in lost revenue to ASD if the dog owner fails to tag the dog.

Recommendation

5. ASD should better monitor licensing station monthly reporting compliance with Chapter 5 requirements and promptly assess civil penalties against those non-reporting, and habitually late-reporting, stations.

ASD Response to Finding No. 2

ASD states that it "has revised its reporting mechanism to identify any vet station that fails to report its monthly accounting report, including but not limited to the late submittal of individual certificates. Two employees have been scheduled to attend the Florida Animal Control Association (FACA) Certification. FACA certification is required to authorize an employee to serve in an enforcement capacity and issue civil violation notices. This will enable the Licensing and Citations staff to issue violation notices immediately rather than utilizing Enforcement personnel which is currently understaffed and tasked to tackle other pressing cases. This action will expedite the enforcement process of licensing stations." [OIG Recommendation Nos. 3 and 5]

FINDING No. 3 **ASD's MARs record keeping is paperwork-intensive and not supported by adequate staffing and automated systems.**

There are 256 registered licensing stations on file with ASD's licensing department.⁹ Each station is required to file a MAR by the tenth of every month. In FY 2011, ASD received about 2,200 MARs (over 180 per month) and attached to these MARs, were almost 220,000 vaccination certificates—on average, over 18,000 per month or almost 900 per day—received at ASD, as well.

Each one of these MARs and certificates must be reviewed for accuracy and completeness and then the data entered into ASD records. One clerk is dedicated to receiving and reviewing the MARs and attached certificates. This

⁹ Pursuant to the September 2011 list provided by ASD and used by the OIG in our survey.

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individual, from time to time, may receive some help. There are six clerks dedicated to the data entry needed to input the MARs and vaccination certificates. Anecdotal evidence obtained from ASD staff is that data entry is about three to four months delayed due to the quantity of records needing to be processed and the lack of an adequate number of staff to do the work. An unfortunate observation that we make is that if all licensing stations filed timely MARs, the data entry delay would likely be even worse.

ASD's process is supported by computerized record keeping, including spreadsheets and its Chameleon system—ASD's computerized database containing various data, including licensing station data, dog and dog owner data, and records of tags sold by type, quantity, and licensing station. At issue, is that ASD's computer storage files are not a unified or coordinated record keeping system. This process necessitates that every year, ASD must engage in a time-consuming, labor-intensive reconciliation process to bring together the information so that ASD can account for its license tag inventory, sales, and revenues. However, because of normal, daily work requirements, as well as the added annual work to complete reconciliations, ASD's annual licensing station reconciliations are not completed timely. For example, ASD's FY 2010 reconciliations were still not completed over 15 months after year's end (September 30, 2010).

Preparing licensing station reconciliations are important because they allow ASD to calculate periodically how many tags are outstanding and unaccounted for. Using this information, ASD would be able to invoice licensing stations for the cost of tags consigned to them but not reported as sold or returned to ASD. ASD's inability to calculate timely these consigned but unsold and unreturned tag quantities deprives itself of its ability to collect these amounts otherwise due.

Making matters worse for ASD is that licensing stations submit their MARs and vaccination certificates late, or that these documents are illegible, incomplete, or inaccurate (or some combination thereof). This means that ASD must take additional time to review the document, at times contact the licensing station, and then correct the information shown on the document, prior to entering the data into its databases.

Of the 125 MARs that we examined, we often observed the above conditions. In each instance, we had to take additional time, sometimes considerable additional time, to complete our examination and testing of the MAR and attached vaccination certificates. As noted earlier, a MAR is a one-page form but, with attached vaccination certificates, a MAR "package" can comprise

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hundreds of pages. We note that the MARs and most of the attached vaccination certificates are hand written by licensing station staff.

Although ours was a relatively small sample of the total number of MARs submitted by licensing stations, we believe that these problems are prevalent enough to interfere with ASD's timely processing of these documents and data entry of the information contained thereon. As noted, these MARS interrupt ASD staff from their normal duties because, if they cannot figure out on their own what is the correct information, they have to call the licensing station about the reported information (such as mathematical errors, miscounted or illegible vaccination certificates, or misclassified tag sales) and then make corrections to the MARs. Our conversations with ASD personnel support our observation.

In summary, ASD's business model is not sustainable at its current level without additional resources, such as additional staff and enhanced computing functionality. As it stands, there is too much paper, too few staff, and not enough automation in ASD's process for it to be able to accomplish its Code-mandated responsibilities.

Recommendations

6. ASD should consider increased training of licensing station personnel, in the form of on-site visits to licensing stations and more informative literature on how to prepare a MAR.
7. ASD needs to upgrade its automated systems functionality, including the possibility of implementing a web-based, on-line system that would be a central repository for licensing station, pet and pet owner information, as well as provide record keeping for its tag inventory and usage (sales), and to enable licensing station monthly reporting. This system would allow licensing stations to enter the required information, as opposed to filling out and mailing paper to ASD. In addition, this system would be able to generate licensing station reconciliations at year's end.

ASD Response to Finding No. 3

ASD concurs with our finding. As we noted in ASD's response to Finding No. 1, ASD describes its plan to conduct an outreach campaign to help licensing stations improve their compliance with the requirements for timely and accurate reporting. [OIG Recommendation No. 6] In addition, ASD states that it has begun the process of evaluating shelter software vendors and their products, with the intent of upgrading its systems capabilities. "Upon finalizing research effort, the department will work with the Internal Services Division to pursue an

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application that is more suited to the department's operational needs." [OIG Recommendation No.7]

ASD acknowledges that there have been prior audit reports that have raised similar issues and that ASD's ability to implement corrective action has consistently been the same—"the lack of staff, paper intensive work and technology, that impedes the unit to perform its job on a timely basis." ASD notes that it has changed procedures through the years but that this has increased workload, however, ASD did not add personnel to timely process the increase at that time. ASD also notes that last fiscal year it did hire one person to oversee the licensing unit but, nonetheless, ASD still cannot timely perform the required work. Recently, ASD brought on a temporary employee on a full-time basis to bring the annual reconciliations of licensing station accounts up-to-date. Lastly, ASD's response notes that, due to the Licensing Unit assuming the responsibilities of the Citation office, the department will require additional resources, in the form of temporary personnel, to assess its prospective operational needs.

FINDING No. 4 Not all licensed pet dealers are registered licensing stations.

The OIG found nine pet dealers who were only partially registered with ASD. They were registered to operate as pet dealers but they had not been registered as licensing stations. As a result, these pet dealers were never assigned licensing station numbers, never received an initial consignment of puppy tags, and were never set up to receive an annual consignment of puppy tags. Typically, ASD consigns puppy tags to licensed pet dealers located throughout the County at the beginning of each fiscal year. The puppy tag is free of charge to the puppy's owner, i.e., it does not generate any immediate revenue. Chapter 5 requires pet dealers who sell dogs less than four months of age to provide a puppy tag to the new owner and that the dealer report the tag issuance, puppy and owner information to ASD (via a MAR).

Puppy tags are important because they show that the puppy has not been vaccinated against rabies and are for puppies sold or adopted up to four months of age. Puppies more than eight weeks old but less than four months (16 weeks) old do not need to be vaccinated but should be tagged with a puppy tag, at the time of sale. At the age of four months, puppies should be vaccinated and tagged with a regular license tag. Puppy tags are designed to ensure that the ASD obtains information about new dogs and dog owners in the County so that it is able to follow-up that, at four months, the puppy is vaccinated and tagged. There are prospective health/safety (rabies vaccinations) and revenue (tag fees)

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issues related to puppy tags that give ASD good reason to ensure their proper use.

ASD registered these nine pet dealers between July 2010 and November 2011. We located these pet dealer registrations in investigation department files and observed that there records showing that investigation department staff had visited these dealers. It was later when we observed that neither ASD's licensing department nor its accounting department had any record of these nine pet dealers.

We determined that ASD investigation department personnel handling the initial intake and registration of these new pet dealers had each dealer complete a registration form, pay the required fee, and then issue it a pet dealer license. However, these newly licensed dealers were never sent to the license tag department to be assigned a licensing station number and be added to that department's list of licensing stations.

In addition, because the license tag department never learned of these nine stations, neither did ASD's accounting department learn of them, as it relies upon the licensing department to forward new licensing station numbers (and related station information) to it so that it also can update its own files. ASD's accounting department, among other activities, tracks licensing station MAR submissions, inputs MARs data, and distributes new tag consignments to and receives year-end tag returns from licensing stations. The need for ASD accounting to have an up-to-date listing of all licensing stations is obvious.

Of the nine licensed pet dealers that were not assigned station numbers, two dealer locations were closed and appeared not to be functioning, one location was inactive, and one was located in a residential condominium that we did not attempt to visit. We visited the five remaining pet dealers to determine the following:

- Whether the dealer's store name is the same as appears on the license application
- Whether the dealer's store location is the same as appears on the license application
- Whether the pet dealer is selling puppies
- Whether the number of puppies available for sale compares to the number shown on the license application
- Whether Chapter 5 required documentation is being provided to the purchaser of the puppy (§5-10)
- Whether a puppy tag is issued when purchased (§5-11(a))
- Whether a puppy is micro-chipped when purchased (§5-10(e))

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When conducting these visits, we entered the pet dealers as potential customers looking to purchase a puppy. We engaged the staff in conversation and asked questions, such as the price of the puppies, documentation provided if a puppy is purchased, and eventually asked about the puppy tag and microchip. In all cases, we told the dealer that we would think about purchasing a puppy and would return in the future.

At all five locations, upon our inquiry about puppy tags, pet dealer staff never offered us, as part of puppy purchase package, to issue us a puppy tag. In two instances, we were offered the opportunity to have the puppy microchipped, at our request and at added cost. At a sixth pet dealer that we visited—a referral from one of the closed dealers—a puppy tag was not offered but we were told that the puppy would be microchipped. We also checked that the pet dealer addresses were as listed on their registration forms and the number of puppies that were available for sale corresponded to the estimated sales shown on these forms. (Pet dealer licensing fees increase as the number of estimated puppy sales increase, up to \$1,000 maximum.) We did not observe any discrepancies.

A telling question by one pet dealer to the OIG was why we would want a puppy tag issued because that would put the puppy into the system and will increase our cost to own the dog—an obvious reference to the cost of purchasing a regular license tag. This dealer's words expressed an attitude that ASD must address if it is to be successful in obtaining pet dealer cooperation. ASD must communicate the importance of puppy tags and ASD's role, in general, to dealers.

The OIG determined that these licensed pet dealers were never issued licensing station numbers because ASD does not have a coordinated application process that would assure that all entities applying for pet dealer licenses are provided with licenses, station numbers, initial consignments of license tags, and MARs to report their distribution of tags. The lack of a coordinated application process precludes ASD from obtaining reasonable assurance that all pet dealer registrations are properly assigned licensing station numbers and that this information is forwarded to both licensing and accounting departments for their use.

Recommendations

8. ASD should update its procedures to describe all steps needed to complete the pet dealer registration process and to ensure that all ASD departments are provided with the information that they need to complete their work.

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9. ASD investigations, licensing, and accounting department files should be crosschecked to ensure that all pet dealer licensing stations are recorded therein.

ASD Response to Finding No. 4

ASD's response, in relevant part, states: "The audit report correctly identified a failure to communicate between divisions in the identification of pet dealers. . . [The Enforcement unit] is reviewing operating procedures detailing pet dealer registration and monitoring of activities. These revisions will include the communication to the Licensing unit requiring the creation of station accounts and the scheduling of regular list updates to ensure Accounting's records are up-to-date. As a result of the Audit, the department has cross referenced the records and is updating the list and assigning station numbers. Additionally, a list of non-compliant pet dealers is being submitted to the Enforcement unit to assess civil penalties for failure to report puppy sales." [OIG Recommendations No. 8 and No. 9]

FINDING No. 5 ASD licensing department does not process pet dealer closings effectively or have a reliable listing of active pet dealers.

ASD has no formal station closing procedure that would ensure that unissued tags are retrieved from closed pet dealers and that ASD does not waste time sending out new consignments of tags to these locations. For example, a pet dealer closed and another pet dealer opened in the same location. Licensing station number 407 was replaced by licensing station number 441. Licensing station number 407 did not file any MARs during FY 2011; therefore, it is impossible to determine how many, if any, puppy license tags were issued and, therefore, how many puppies were sold. However, ASD's Returned Tag Log shows that this licensing station did not return any of the 100 puppy or 100 junior license tags consigned to it by ASD (50 puppy license tags and 50 junior license tags on September 20, 2010, and another 50 puppy license tags and 50 junior license tags on December 22, 2010). In addition, there is no indication that ASD made any effort to retrieve any of these tags or invoice the pet dealer for the unreturned tags (100 junior tags @ \$25, or \$2,500).

Licensing station number 334 was another pet dealer that closed in 2011. According to the Tag Consignment Log, ASD consigned 50 puppy license tags to this station on September 20, 2010. This licensing station did not submit any MARs from the time it received the license tags until it closed. To date these 50 puppy license tags have not been returned to ASD nor is there any indication that ASD made any effort to retrieve these tags.

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ASD accounting department needs an accurate up-to-date listing of licensing stations that reflects recently opened and closed stations. Because ASD's accounting department tracks MAR receipt dates, it is vital for ASD to know which stations, including new ones, are required to submit MARs. Additionally, since this department is also in charge of distributing tags to licensing stations at the beginning of each fiscal year, it is important that they distribute tags only to licensing stations that are open and functioning.

Moreover, we observed that the listing of licensing stations used by the accounting department is not the same as the list maintained by the licensing department. While these lists differed by only one in their listing of veterinarians, they differed by 22 (49 listed by the accounting department, 27 listed by the licensing department) in their respective listings of pet dealers.¹⁰ These differences occur mostly because the licensing department, when it receives notices of station closures, does not always forward this information to the accounting department.

The effect is that ASD accounting records are not accurate. As described in the previous finding, ASD's accounting department, among other activities, tracks licensing station MAR submissions, inputs MARs data, and distributes new tag consignments to and receives year-end tag returns from licensing stations. The need for ASD accounting to have an up-to-date listing of all licensing stations, whether newly opened or recently closed, is obvious.

Recommendations

10. ASD should create written procedures regarding licensing station closings to ensure that all units within ASD are informed of the closings.
11. ASD should require licensing stations to report their closing and return all unissued tags to ASD. A final MAR or other document could be developed for this final reporting.

ASD Response to Finding No. 5

ASD acknowledges that there are problematic issues with pet dealer closings and "we agree that this must be addressed." As more fully addressed in

¹⁰ These two lists were obtained by the OIG auditor in December 2011. We also highlight that four months earlier, in September 2011, we obtained a listing of all licensing stations from ASD's licensing department, which we then used for our survey. That list only contained 19 pet dealers. The relatively low number of pet dealers on the September list was brought to the attention of the licensing department. Shortly thereafter the list was updated to 27 pet dealers; however the new total was still off by 22 pet dealers in comparison to ASD's accounting department's list.

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its response to OIG Finding No.4 above, ASD states, “the department has cross referenced [its pet dealer] records and is updating the list and assigning station numbers. [OIG Recommendation No. 10] In addition, ASD states that it will be “revamping its permit process to include instructions on reporting business closure and current requirements under County Code.” [OIG Recommendation No. 11]

FINDING No. 6 No segregation of duties exists in the administration of license tags.

We observed that one ASD clerk has multiple responsibilities related to critical control points that are part of ASD’s administration of license tags. This individual’s responsibilities include:

- receiving license tags from the vendor,
- safeguarding undistributed license tags,
- distributing license tags to a licensing station, preparing a Tag Consignment Form documenting the distribution, and recording the distribution in the Tag Consignment Log, and
- receiving unused license tags returned to ASD by a licensing station at the end of the Fiscal Year, preparing a Returned Tag Form documenting the receipt, and recording the receipt in the Returned Tag Log.

Having one individual perform custodial, record keeping, distribution and receipt functions is not consistent with good business practices, which recommend that no single individual control two or more phases of an operational procedure. This “segregation of duties” is a key internal control to ensure that errors and irregularities are prevented or detected on a timely basis. Furthermore, ASD also lacks “compensating” controls related to these activities that would mitigate the risk of having only one person responsible for so many key activities.

This clerk’s involvement in all aspects of the issuance and accounting of license tags puts ASD at risk for the misappropriation of license tags. We note that license tags represent revenue for ASD and have a value on the street. While conducting this audit we did not see or observe any misappropriation of tags, but the risk that license tags can be misappropriated is enhanced by the current process in place at ASD.

One typical compensating control is an end-of-year station reconciliation process. However, to be effective, the reconciliation must be performed timely. At the time of our audit, we note that ASD had not completed year-end station

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reconciliations for the previous two fiscal years 2010 and 2011. Untimely reconciliations, regardless of who performs them, have little usefulness as a control to help ensure that ASD's tag inventory and usage are reported completely and accurately.

Recommendation

12. ASD should appropriately segregate duties by dividing the one clerk's responsibilities among two or more individuals.

ASD Response to Finding No. 6

ASD concurs with the OIG and will segregate the various tasks among four employees. [OIG Recommendation No. 12]

FINDING No. 7 **No requirement that veterinarians report euthanized dogs to ASD.**

ASD is tasked with maintaining an accurate and up-to-date database of licensed dogs. In order for ASD to keep its database accurate, it must be aware of licensed dogs that have died. ASD's system automatically issues citations to dog owners if they do not annually have their dogs vaccinated and licensed. As a result, dog owners whose pet has died during the year and that death not reported to ASD, will be issued two citations¹¹ (\$50 for not having the dog vaccinated and another \$50 for a sterilized dog (\$150 for intact dog) for not obtaining a license) if the dog's death is not reported to ASD. ASD has no requirement that veterinarians report euthanized dogs. Although some veterinarians report euthanized dogs on their own initiative, many do not. This leaves it up to the dog owner to report that his/her dog has died. Unfortunately, this may not happen until the dog owner receives a citation for not having the dog vaccinated or tagged.

We observed various methods used by both veterinarians and private citizens to notify ASD that dogs have been euthanized. These methods include attaching a certificate of euthanization to a MAR, faxing in notices by either veterinarians or owners, and mailing notices to ASD.

One of the questions we asked veterinarians in our survey was: Do you report euthanized dogs to ASD? Of the 100 veterinarians who responded to our survey, 77 responded yes they do report euthanized dogs to ASD. If the

¹¹ In addition, there is a \$5 ASD surcharge fee and a \$10 Clerk of Court fee for each citation.

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veterinarian responded yes, we asked them to describe the method they used to communicate the death of a dog to ASD. Survey responses include:

- Fax/letter sent directly to ASD
- Death certificate mailed into ASD
- Phone call to ASD
- Death certificates are signed by doctor and sent in with MARS
- Owners are given letter (or euthanasia certificate) stating euthanization took place, and are advised to report to ASD
- Owner advised to call ASD to update status

While conducting our fieldwork, we observed incoming faxes that were arriving throughout the day advising ASD of euthanized dogs. We also observed that faxes are not standardized and each veterinarian submits a form created by him/herself. Some faxes contain the name of the dog, others do not; other faxes contain the number of the last license tag issued to the dog, while others do not. With such variations of information submitted to ASD, it is no surprise that not all dogs purportedly reported as deceased to ASD have their status reclassified as deceased. This same condition applies to those death notices attached to a MAR—different format, different information, etc.

The effect of not having a standardized requirement for reporting euthanized dogs results in a hodgepodge of communications that inundates ASD staff, and does not guarantee that the information submitted to ASD will be entered into the database in a timely manner or at all. Additional comments provided by veterinarians on our survey show that even though they notify ASD that a dog has been euthanized, their clients still receive citations for not having had their dogs vaccinated and for not renewing the dogs' license tags. Another veterinarian responded that, while he faxes in a certificate of death, it apparently is often not recorded because the dog owner receives a citation, which makes the vet look irresponsible for not reporting the dog's death.

While at ASD, we observed displeased citizens approaching the front desk at ASD demanding to know why they had received a citation when their dog had been euthanized months ago. This is understandable; euthanizing a dog was a traumatic experience for the owner, but then to receive ASD citations makes the hurt only worse. Often we heard these same individuals state that they presumed their veterinarian had notified ASD that their dogs have been euthanized. The above-described conditions are a direct result of ASD not having an established requirement and procedure for the veterinary community to notify ASD that a dog has been euthanized.

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A report titled "Monthly Citation Section Master Settlement Report" generated by ASD shows that during FY 2011, 3,444 citations were dismissed as a result of a deceased dog. This represents hours of ASD employee time spent reviewing documentation submitted by citizens proving that their dogs had been euthanized and that citations should not have been issued. In addition, this represents countless hours spent by the dog's former owner to ensure that the dog's death is recorded. It is apparent that the timely reporting by veterinarians of dog euthanizations would be of great benefit to both ASD and to former dog owners.

Recommendations

13. Relative to euthanizations, ASD Director pursuant to §5-2, Enforcement, should "establish [new] rules, procedures, and forms to carry out the Department's responsibilities pursuant to this chapter" and/or amend Chapter 5 to require veterinarian reporting of euthanized dogs and penalty for non-compliance.
14. ASD should update both its procedures, including MARs form, as needed to record euthanized dogs and its annual letter to require veterinarians to submit dog death certificates or other forms of notice of dog euthanizations to ASD.

ASD Response to Finding No. 7

ASD notes that Chapter 5 and Chapter 8CC do not mandate the reporting of euthanized pets; however, it will be proposing a revision that would mandate this reporting by veterinary clinics and dog owners (if a dog is not euthanized at a veterinary clinic). For now, ASD states that it has revised its MAR to include a section for the veterinarian to report euthanized dogs. Furthermore, ASD will include in its new educational flyer and posters, as it described in its response to OIG Finding No. 1, which it will distribute to veterinarian clinics, information for pet owners informing them of the need to report changes in their dog's status (deceased, lost, gave away). ASD will also revamp its annual license tag renewal notice to dog owners to emphasize the need for dog owners to report these changes. Lastly, ASD states that it has created a standardized "Death Certificate" (ASD Response Attachment 1) that will be distributed to veterinarians and posted on its website for easy access or download. [OIG Recommendations No. 13 and No. 14]

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FINDING No. 8 Low-income tags appear underused.

Chapter 5 provides for license fees to be established by implementing order (IO). IO 4-51, *Animal Services Department Fees*, provides for reduced fees for individuals with low-income levels. County residents who are at least 18 years of age and receive public assistance, such as food stamps, Medicaid, supplemental social security income, temporary assistance for needy families, or participate in the Jackson Memorial indigent medical program can receive license tags at a reduced price.¹² In order to receive the license tag at the reduced fee, individuals must provide an “original copy” demonstrating the federal/state benefits that they receive and the period of eligibility.¹³ Starting in 2011, ASD required all licensing stations to submit documentation with their MARs in support of the reduced fees tags sold to low-income pet owners. For the FY 2011, the cost of a low-income tag is \$5 for a sterilized dog and \$10 for an intact dog.

During FY 2011, 192,000 tags were sold to MDC dog owners; 8% (or 14,785) were sold as low-income tags. ASD sold 8,415 low-income tags and the Humane Society sold 2,753 tags; combined these two entities sold 75.5% (11,168) of all low-income tags. Veterinarian licensing stations issued only 3,617 reduced fee tags, which amounts to 24.5% of all low-income licenses or 1.8% of all license tags distributed during the year.

As described earlier, we reviewed 125 MARs submitted by 30 veterinarian licensing stations during FY 2011. Two veterinarians in our sample are located in demographic areas that census data shows to have a substantial percentage of residents living below the poverty level. One of these two veterinarians sold 22 low-income tags, while the other station sold none. The first of these two stations (station # 4, located in the 33127 zip code) vaccinated 1,262 dogs and sold 1,144 license tags during FY 2011. Only 22 tags (2% of all tags sold) were sold as low-income tags, even though census data shows that 38.5% of the residents in this zip code are living below the poverty line. The second licensing station (station # 411, located in the 33137 zip code) vaccinated 168 dogs and sold 132 license tags during FY 2011. No tags were sold as low-income tags even though census data shows that 31% of the residents in this zip code are living below the poverty line.

In contrast, licensing station number 421, administered 4,154 vaccinations and sold 2,443 license tags, the largest number of vaccinations in our sample, but sold only 97 low-income tags during the entire fiscal year. This represents 4% of all tags sold by this veterinarian.

¹² Criteria established by ASD, as expressed in its annual letter to licensing stations.

¹³ An original copy is required as stated in ASD’s annual letter to licensing stations, however, it is not clear how this differs from a regular photocopy.

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It appears that not all dog owners residing in Miami-Dade County are realizing this benefit to those with limited resources. It is doubtful that dog owners who could be saving money by demonstrating that they qualify for the low-income license tag would not take advantage of this benefit. While we can not gauge the awareness level of low-income pet owners regarding the availability of reduced price license tags, reported statistics suggest that qualified pet owners are not obtaining low income tags through their veterinarians.

Recommendations

15. Improve ASD public outreach, perhaps by adding information to the notices that ASD sends dog owners regarding their dog's upcoming vaccination and tag renewal.
16. Require public signage at veterinarian offices informing dog owners of low-income tag availability.

ASD Response to Finding No. 8

ASD concurs with the OIG and states that part of its outreach efforts will include advising low-income pet owners through a variety of media (county website, MDTV, water bills, on-hold phone recordings, posters, and renewal notices) about the availability of reduced fees for qualified pet owners receiving public assistance. [OIG Recommendations No. 15 and No. 16]

FINDING No. 9 ASD does not collect monies for the sale of dog leashes and pet carriers.

Implementing Order 4-51 allows ASD to charge fees for items, such as pet carriers and leashes—\$1 per leash and \$3 per pet carrier. These items are available for individuals who adopted pets at the ASD facility but did not bring leashes or carriers with them. While some individuals come to the facility bringing their own leashes and pet carriers, our observations are that the majority of people do not. We observed that most every dog leaving the shelter leaves with an ASD-provided leash around its neck and almost every cat leaving the shelter leaves in an ASD-provided pet carrier

ASD spent \$8,800 on leashes, at a cost of .44 per leash (20,000 leashes), and \$21,708 on pet carriers, at a cost of \$3.87 per pet carrier (5,600 carriers) during FY 2011. In FY 2011, 4,800 dogs and 1,893 puppies were adopted at ASD (6,693 dogs in total), but only 22 leashes were sold, for a total of \$22. Additionally, 1,526 cats were adopted at ASD during this period, but only 69 pet carriers were sold, for a total of \$183. Over \$10,000 in revenues went

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uncollected in FY 2011 because ASD did not charge for these items; moreover, ASD did not recover its actual costs to obtain the items .

Recommendations

17. ASD should ensure that it collect fees for all leashes and pet carriers provided to new owners.
18. ASD fees for items sold should, at a minimum, cover its actual costs to purchase the item, e.g., \$3.87 to purchase a pet carrier but only \$3.00 sales price (an \$0.87 loss per item sold).
19. ASD may want to consider, when it moves to its new facility, that it expand its selection of items for sale, to include collars (to affix tags to) and other basic items that a new pet owner might immediately need.

ASD Response to Finding No. 9

ASD responds “merchandise will be properly displayed and priced for customers to be aware of availability and proper signage indicating that the items are for sale.” But that the “policy is being revisited to determine what is in the best interest of promoting adoptions and saving more lives.” ASD states that it will revisit “its fee structure to determine which fees should at minimum cover the actual costs.” Revisions to its fee schedule will be presented to the BCC in the next fiscal year budgetary cycle. [OIG Recommendations No.17, No. 18, and No. 19]

FINDING No. 10 **Mismatched sections between County Code Chapter 5 provisions and related Chapter 8CC schedule of violations and fines need correcting.**

The schedule of civil offenses and penalties and accompanying code section references pursuant to County Code Chapter 8CC, Code Enforcement (§8CC-10, Schedule of civil penalties) do not match their corresponding County Code Chapter 5, Animals and Fowl sections.

Chapter 5 expresses the County’s local authority, granted to it pursuant to FS Ch. 828, to set forth the County’s rules and regulations regarding the ownership, care, and custody of animals within its boundaries. Chapter 8CC sets forth the County’s authority to establish those actions that constitute civil offenses punishable by civil penalty, as later detailed in this Chapter’s §8CC-10, Schedule of civil penalties. Examples of the mismatched sections are shown in the following Table 6.

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Table 6 Chapter 5 Section vs. §8CC-10 Code Section/Violation

Chapter 5 – Animals and Fowl		Chapter 8CC – Code Enforcement	
Code Section	Code Provision	Code Section	Description of Violation pursuant to §8CC-10 Schedule of Violations
§5-7(a)	Every person owning, keeping, or harboring any dog over four (4) months of age within Miami-Dade County, Florida, or bringing any dog over four (4) months of age into this County shall, within thirty (30) days of the dog entering this County, register the dog with the Department and obtain a license tag, which the dog shall wear at all times.	§5-7(a)	Failure to obtain license tag for sterilized dog; failure to obtain license tag for intact dog
§5-9(i)	County-operated or City-operated animal control agencies shall be exempt from this section [§5-9 Standards of care for kennels, pet dealers, and pet care centers].	§5-9(i)	Failure to meet standards for toys and training articles
§5-11(e)	Veterinarians and pet dealers who sell Miami-Dade County license tags may collect as payment for each tag no more than the value of the tag as established by Miami-Dade County, and a maximum premium of twenty (20) percent of the value of the tag, except that puppy tags shall be provided free of charge. Veterinarians and pet dealers shall be responsible for the value of all tags held by them for sale to dog owners.	§5-11(e)	Failure to sell puppy tag upon transfer of ownership of puppy
§5-11(f)	Postmarked no later than the tenth day of each month, each veterinarian and pet dealer shall deliver to the Department one (1) payment containing the value of any and all license tags sold or lost, destroyed, or stolen the previous month. Along with each month's remittance, each veterinarian and pet dealer shall submit to the Department documentation to be provided by Miami-Dade County covering all tags sold, lost, destroyed, or stolen, and shall submit all registration information for all puppy tags provided the previous month. The Department shall have the authority to assess interest for any payments received after the deadline established in this section.	§5-11(f)	Overcharging for license tag or puppy tag.

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Chapter 5 – Animals and Fowl		Chapter 8CC – Code Enforcement	
Code Section	Code Provision	Code Section	Description of Violation pursuant to §8CC-10 Schedule of Violations
§5-11(g)	All veterinarians and pet dealers shall provide all persons who obtain a dog from them or who bring a dog to them for vaccination against rabies with literature, prepared by Miami-Dade County for this purpose, stating that Miami-Dade County law requires that every dog be vaccinated against rabies and that every dog wear a license tag that must be renewed annually.	§5-11(g)	Failure to timely remit payment for or timely file reports of license tags or puppy tags
§5-11(h)	Violations of the requirements of this section [§5-11 Report and sale of license tags] shall subject the veterinarian or pet dealer to civil penalties, except when such requirement would violate a confidential doctor-client relationship.	§5-11(h)	Failure to have County vaccination/licensing literature available

Recommendation

20. ASD should amend Chapter 5 and Chapter 8 to match corresponding code sections to their appropriate civil offenses and penalties.

ASD Response to Finding No. 10

ASD states that it will review the Code sections for inconsistencies and submit the proposed revisions to the BCC in the next 180 days. [OIG Recommendation No. 20]

* * * * *

In accordance with Section 2-1076(d)(2) of the Code of Miami-Dade County, the OIG requests that ASD management provide a status report in 180 days on the issues addressed by this audit. We request this report from ASD on or before March 11, 2013.

Lastly, the OIG would like to thank ASD personnel for making themselves and their records available to us in a timely manner and for the courtesies extended to the OIG during the course of its review.

Miami-Dade County

Office of the Inspector General



OIG Final Audit Report

Appendix A

Animal Services Department Response

Audit of the Miami-Dade County Animal Services Department

IG11-19

Memorandum



Date: September 11, 2012

To: Christopher Mazella
Inspector General

From: Alex Muñoz
Director
Animal Services

Subject: OIG Response

2012 SEP 13 PM 12:15
MDC-OFFICE OF THE
INSPECTOR GENERAL

First, we would like to thank the Office of Inspector General for conducting the Audit. The findings are well appreciated and provided great insight to some areas that merit further evaluation and change to current practices. Each issue and recommendation is addressed below:

Finding No 1. Veterinarian reported numbers of vaccinations administered do not correspond to number of tag sales. Also includes recommendations to mandate that license should be sold at time of vaccination and outreach/educational campaign.

The observation made by the Auditors is correct – the number licenses sold by veterinarians is much lower than the number of rabies vaccine reported. Unfortunately, Chapter 5 does not mandate that Veterinarians sell licenses at the time the vaccination is administered to dogs. The Auditor is also correct to note that that double the effort is required when the pet owner does not purchase their license at the time of vaccination since the licensing unit will have to revise the account on two occasions instead of once. We concur with the Auditor's assessment that mandating the license purchase at the time of vaccination will have a positive impact in productivity since the Licensing Clerk will only have to enter the account once, and not twice, to update the records. It is also expected to minimize the opportunity for data entry error to occur. Another positive impact will be a decrease in the number of citations since the pet owner will renew their license on time instead of waiting beyond the grace period to purchase a license. As such, the department will be including the recommendation in its proposed revision to Chapter 5 and Chapter 8CC. Language will target all veterinary clinics, as well as mobile clinics that conduct business in Miami-Dade County.

A handbook for the veterinary clinic staff, as well as flyers for public distribution will be included in this year's annual license distribution package to veterinary clinics. This includes a poster titled "Did You Know..." which also highlights some other informative points identified in the audit report (on-site license purchase and availability of reduced license fees for constituents receiving public assistance). Also, for the first time the department is launching an outreach campaign targeting veterinary clinics. Outreach effort will include educational workshops at the shelter and clinic visits. Topics of discussion will include, but are not limited to, state and local laws, licensing requirements, accurate and timely reporting, etc. The posting of literature will require revisions to Chapter 5 to enable the department to assess civil penalties for failure to comply with the notice requirement. However, the department will include this recommendation in its proposed revisions to Chapter 5 and 8CC.

As a result of the audit, ASD has reviewed its current monitoring process of veterinary clinics monthly reporting and made the necessary revisions to ensure compliance by reporting entities. Prior to this revision, the reporting of non-compliance was based on whether a Monthly Accounting Report was submitted each month rather than identifying certificates within the monthly report that are not on time.

Finding No 2. ASD should strengthen its enforcement of Chapter 5 requirements related to untimely station reporting.

Although ASD will be providing Veterinary Clinics with posters and literature for distribution, County Code does not mandate the posting of literature. This item will be included in the proposed revisions to Chapter 5 and Chapter 8CC.

ASD has revised its reporting mechanism to identify any vet station that fails to report its monthly accounting report, including but not limited to the late submittal of individual certificates. Two employees have been scheduled to attend the Florida Animal Control Association (FACA) Certification. FACA certification is required to authorize an employee to serve in an enforcement capacity and issue civil violation notices. This will enable the Licensing and Citations staff to issue violation notices immediately rather than utilizing Enforcement personnel which is currently understaffed and tasked to tackle other pressing cases. This action will expedite the enforcement process of licensing stations.

Finding No. 3: ASD's MARs record keeping is paperwork-intensive and not supported by adequate staffing and automated systems.

Two shelter software vendors have confirmed presentations and are scheduled for August 2012. Other vendors are also being secured. It is the intent of the department to research the feasibility of upgrading its shelter application to incorporate features, such as online license registration by Veterinary Clinics and account updates, and reconciliation of accounts. Upon finalizing research effort, the department will work with the Internal Services Division to pursue an application that is more suited to the department's operational needs.

The Audit report references previous audits, conducted between 2005 and 2010, whereby the same issues were raised. However, we want to report that the current record keeping, invoicing and reconciliation policies and procedures were implemented as far back as 2009. The department has implemented various policies and procedures in accordance with General Accounting Principles. As noted in the report on at least seven occasions, the problem is the lack of staff, paper intensive work and technology, that impedes the unit to perform its job on a timely basis. In 2008, the department had no processes in place to track license consignment, reconciliation of accounts, review of station accounts or reporting of non-compliance stations. Although many of the required procedures were subsequently implemented, increasing the workload, the number of licensing clerks and accounting personnel was not added to timely process and maintain records. Last fiscal year, one Accountant 1 was finally approved with the responsibility to oversee the licensing unit. The hiring of this position enables management to monitor intake, productivity, allocate resources as needed and ensure performance measures are met. It is also a position that was noted as needed in OMB's 2010 Audit Report to provide oversight of this unit.

Given the volume of work and not-so-new protocols, staff is unable to perform the required work within a reasonable period of time. The unit has been playing catch-up in the reconciliation of accounts since it inherited the responsibility and developed the procedures to account for all licenses sold and revenues generated. Approximately three months ago, a temporary employee was assigned to handle the reconciliation of station accounts on a full-time basis. To date, approximately 50% of the stations have been reconciled. Invoices will be prepared within the next month to those stations reflecting an outstanding balance.

Although the department is aware of the staffing needs within this unit, a decision was made to hire temporary employees to deal with the backlog. This will enable the department to accurately track intake and productivity measures more accurately, thus identifying the actual number of employees required to perform the job on hand. One of the unmet needs identified during this budget cycle is the need for at least three Licensing Clerks. In light of the recent restructure whereby the unit has assumed the responsibilities of the Citation office, the utilization of temporary personnel will provide greater insight on staffing needs in both areas – the Licensing Unit and Citations. Once again, a decision was made in elevating the need to seek county funding for positions within this unit to allow the department to assess its operational needs through the utilization of temporary help. Additionally, the department has been researching different shelter applications to improve its in-house systems/shelter application. The department will be working with Internal Services in developing specifications to solicit a new contract.

Finding No. 4: Not all licensed pet dealers are registered licensing stations.

The audit report correctly identified a failure to communicate between the divisions in the identification of pet dealers. The Enforcement unit is responsible for certifying and issuing permits to Pet Dealers. Since Chapter 5 calls for Pet Dealers to issue puppy licenses, at no charge, the Licensing unit was responsible for establishing an account in Chameleon and Finance for tracking the puppy licenses.

Enforcement is reviewing operating procedures detailing pet dealer registration and monitoring of activities. These revisions will include the communication to the Licensing unit requiring the creating of station accounts and the scheduling of regular list updates to ensure Accounting's records are up-to-date. As a result of the Audit, the department has cross referenced the records and is updating the list and assigning station numbers. Additionally, a list of non-compliant pet dealers is being submitted to the Enforcement unit to assess civil penalties for failure to report puppy sales.

Finding No. 5: ASD licensing department does not process pet dealer closings effectively or have reliable listing of active pet dealers.

There is nothing in the current code to mandate that a business advise the county regarding its closing of operations. Even if a mandate would be included as part of the county code, the Department would still have no way of securing its licenses once the business is closed since a forwarding address is for the most part not available. Yet, we agree that this must be addressed. In the interim, the department will be revamping its permit process to include instructions on reporting business closure and current requirements under County Code.

Another issue noted in the audit report is that the Department has not made any effort to retrieve unsold licenses from pet stores. Each pet store was contacted via phone to return the licenses and a request to return licenses is included in the annual distribution of new licenses. As stated in the report, the purpose of the puppy license was to track new dogs and pet owners thus, ensuring a rabies vaccination is administered at 4 months and licensing compliance is met. However, the puppy license is not needed to secure this information. The same information can be tracked if the pet dealers provided a copy of the puppy certificate which contains pet owner information, dog breed, gender and other pertinent information. As such, the department will be discontinuing the puppy license achieving a small savings of approximately \$2,000 annually. These funds can be reallocated to fund the printing of informational posters and their distribution.

It is upon the final reconciliation of accounts that the pet dealers and veterinary stations are invoiced. Given the backlog on the reconciliation of accounts, invoicing for FY10/11 began in August 2012. The Department has hired a full-time temporary Accountant to focus on this effort. At the rate the reconciliation of accounts is being processed, the Department will be up-to-date by the end of FY12/13 – tackling both FY11/12 and FY12/13.

Under this section, a recommendation to require all licensing stations to report their closing and return all unsold licenses was also included. ASD currently does require that all licensing stations return all unsold licenses by November 1st of every year. Once again, the current Code does not include language to mandate or enforce the return of unsold licenses or business closing. ASD will be including language in support of both recommendations as part of its Chapter 5 and Chapter 8CC revisions.

Finding No. 6: No segregation of duties exists in the administration of tags.

The procurement officer has always been responsible for the purchase and receipt of the tag inventory from the vendor. The purchasing record identifying the sequence, quantity and type of license purchased stays within his records. The reconciliation of the tag inventory, which coincides with the reconciliation of station accounts, has always been handled by employees tasked with the reconciliation process. The Account Clerk has only been responsible for the consignment of tags and receipt of return tags. Although no issues were found, in light of the Auditor's recommendation, the receipt of returned tags will now be overseen by another employee. Upon redistribution of this function, the department will be compliant with the audit recommendation to separate these tasks between four employees to ensure that a check and balance exists in the process.

Finding No. 7: No requirement that vets report euthanized dogs to ASD.

Chapter 5 and Chapter 8CC do not mandate the reporting of euthanized pets. The department is proposing a revision that would mandate reporting requirements by veterinary clinics, as well as pet owners given that not all owners take their pets to a veterinarian for euthanasia. In the interim, the MAR has been revised to include a section for reporting euthanasia. Moreover, the new educational flyer and poster distributed to veterinary clinics includes language regarding the need to report changes in status (deceased, lost, gave away) of pets. Additionally, the courtesy renewal has been revamped to emphasize the need to report status change, as well. The department website and annual distribution letter has and continues to emphasize the need to report any change in pet status to prevent erroneous citations from being issued as a result of the department not having up-to-date information. Lastly, the department has created a standardized "Death Certificate" form (attachment 1) that will be distributed to veterinary clinics and posted on the website for easy access/download.

Finding No. 8: Low-Income Tags Underused.

Part of the department's outreach efforts includes posters to be distributed at all veterinary clinics, pet stores, etc... It is the intent to use other mediums within County government such as county website; water bill, on-hold phone recordings, MDTV, etc...to educate the public of licensing requirements and in particular reduced fees available to constituents on public assistance.

Additionally, the courtesy renewal notice has been revised to include language regarding the reduced license fee for constituents receiving public assistance – which targets approximately 200,000 pet owners.

Finding No. 9: ASD does not collect monies for the sale of dog leashes/carriers.

Merchandise will be properly displayed and priced for customers to be aware of availability and proper signage indicating that the items are for sale. The policy is being revisited to determine what is in the best interest of promoting adoptions and saving more lives. ASD will be revisiting its fee structure to determine which fees should at minimum cover the actual costs. The goal is to have the proposed revisions to I.O. 4.51 to the Board of County Commissioners for consideration during the next fiscal year budgetary cycle.

Finding No. 10: Mismatched sections between County Code Chapter 5 provisions and related Chapter 8CC schedule of violations and fines need correcting.

As part of the proposed revisions to Chapter 5, the department will also be reviewing the Chapter for other inconsistencies. It is the intent of the department to submit the proposed revisions to the Board of County Commissioners within the next 180-days for their consideration.

Charts: The FY 2004/05 budget under MDPD underrepresented actual expenditures. This is exemplified in the noticeable increase in the subsequent fiscal year (NOTE % discrepancy). Additionally, the chart representing headcount does not reflect the number of part-time employees who worked 35 hour shifts. If this number is taken into account, the department had 105 employees in FY04/05 when compared to staffing levels of 115 employees – a 10% increase. Yet, the increase in transactions (adoptions, rescues, vaccines, etc...), licensing, intake numbers, improved cleaning protocols that take more time only added to an increase to the volume of work beyond the staffing capabilities.

Over the last seven years, the department has shifted many of its resources to support the direct care of animals. This is during a time when many new processes that were implemented that were previously non-existent, where new demands were created yet staff was not provided. In spite of all the challenges, our proprietary revenues increased from \$6.3M in FY 04/05 and estimated to be \$8.8M in FY10/11 – a 41% increase. This is a feat that no other department in county government can currently lay claim to.

Once again, we appreciate the thorough research and insight provided by the auditing staff. The input provided will no doubt serve to improve our current processes and benefit the community as a whole.

C: Alina T. Hudak, Deputy Mayor/County Manager
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PET DEATH CERTIFICATE

Pet Information:

License No.	Canine <input type="checkbox"/> Feline <input type="checkbox"/>	Pet's Name	Gender	Breed	Date of Death:
Owner's Last Name/First Name		Email Address (if applicable)		Phone No.	
Address:		City:		Zip Code:	

Veterinary Clinic Information:

Clinic Name:	Address:	Station No.
Veterinarian (Print Name)	DVM License No.	Phone No.
Signature:		Date:

- *Death Certificate is not to be mailed or faxed. Please remit along with the Monthly Accounting Report and vaccine records.*
- *To view the status/information of any pet account, please log onto our website www.miamidade.gov/animals/ and click on 'Licenses' icon followed by "Dog License Look-up." Enter the most recent dog license number.*
- *For additional information, please call 3-1-1.*