

#1 (Rev.1/93) SINGLE PAGE COMMUNICATION TO THE COMMON COUNCIL

TO: THE COMMON COUNCIL: DATE: July 6, 2005

FROM: DEPARTMENT: Audit and Control

DIVISION: Audit

SUBJECT: [: **Audit: Animal Shelter**

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PRIOR COUNCIL REFERENCE: (IF ANY)

TEXT: (TYPE SINGLE SPACE BELOW)

AUDIT FINDINGS

FINANCIAL FINDINGS

1) Controls on Safeguarding of Assets

There were undeposited checks in the Animal Shelter safe. These were made out to the NYS Agriculture and Markets (the New York laws that govern animals).

New York State instituted a new fee from the Department of Agriculture and Markets called "Spay / Neuter of Adopted Animals – Article 26" fee. The fee states that in part, a person who adopts an animal that is not spayed or neutered is required to submit a deposit of seventy-five dollars, to insure that the animal is actually spayed or neutered within ninety days. Should the individual return within ninety days, the seventy-five dollars is refunded with proof the adopted animal was spayed or neutered. Failing this, the seventy-five dollars is split: thirty-five dollars goes to New York State, to be remitted quarterly, and forty dollars is retained by the City.

The complete list of check sums to \$17,521.00 of which \$12,626 is made out to "NYS Department of Agriculture and Markets" as payee.

2) Reconciliation not being performed between the subsidiary records and the MUNIS general ledger as well as other records reported.

MUNIS deposits generated by the Shelter do not match other reports generated by the Shelter. The "Monthly Report" generated by the Shelter is in essence, an animal inventory. This inventory lists animals at the shelter at the start of the month, various categories of animals taken in, categories of animals that leave the Shelter and finally, an inventory of animals that remain in the Shelter at the end of the month. This inventory itself is flawed, as animals listed at the end of one month do not match animals in

inventory at the beginning of the next month. The cash received for animal adoptions does not match the number of animals adopted on the Monthly Report. Lastly, the category of "Animals Euthanized" does not match the number of animals the veterinarian states he euthanized in bills to the City for this procedure.

3) Failure to Deposit Receipts Intact Daily

Collections are not forwarded daily to the City Treasury for deposit. This is a repeat comment from the previous audit. Since the Shelter is not located within City Hall, runners must make all deposits. It can be difficult to find a runner to make a deposit, especially since personnel cutbacks have so adversely effected both the Shelter and the Streets Department.

OPERATIONAL FINDINGS

1) Failure to comply with City Charter Provisions

Charter Section 15-49 states that the "Buffalo Animal Shelter shall be staffed by a director, one or more animal control officers, at least one licensed veterinary technician ". The shelter has no veterinary technician on staff. A technician should be assigned to the shelter, or the Charter changed.

2) Efficiency of Dog Control Officers limited Authority

During our fieldwork, several Dog Control Officers (DCO's) discussed the problems associated with the authority differences between DCO's, Constables and Police Officers. The internal audit team does not present itself as legal experts on issues as diverse as search warrants and New York State Criminal Procedure Law. Fortunately, the team doesn't have to. The Erie County District Attorney, Frank Clark, has weighed in on the subject of what DCO's can and cannot do in performance of their duty. That memorandum is included in Appendix Two. The two sections below are key points in the discussion of DCO authority:

"... Only police officers, constables and agents and other officers of duly incorporated societies for the prevention of cruelty to animals (hereafter ASPCA) are authorized to arrest, summon or issue appearance tickets for violations of Article 26 ..."

"... a dog control officer who during the performance of his duties encounters criminal activity in relation to animals lacks the legal authority to arrest, apply for or execute a search warrant ..."

Therefore, to arrest an offender for a criminal act requires a DCO to take along a police officer. The hourly rate for a first-year police officer is \$21.1825 exclusive of benefits and overtime. The hourly rate of a DCO is \$13.8013 exclusive of benefits and overtime. From a strictly financial point of view, changing the authority of at least one, if not more, DCOs to include arresting authority and the ability to apply for warrants makes fiscal sense.

With a change, instead of a DCO calling for a uniformed officer, that DCO could swear out a warrant himself. The actual number of warrants issued by the BPD as a result of

DCO calls is difficult to obtain, but during the ten days of fieldwork, the audit team observed four separate calls for warrants. That is four separate times a police officer came to swear out a warrant when that police officer could be doing something else. The scope of this audit precludes any meaningful investigation on the complete list of benefits and drawbacks of changing the authority of a DCO to include warrants and/or arrest powers. However, the audit team does suggest that this issue be explored.

3) Safety Concerns of Bulletproof Vests for DCOs

The DCO's do receive police issue bulletproof vests as part of their equipment. The vests they received are used Buffalo Police vests, vests that were replaced by new equipment. Sadly, the reason the vests were replaced by the BPD was they exceeded their five-year manufacturer warranty. The National Institute of Justice, a bureau of the Department of Justice, has no standard for the life-expectancy of body armor, however, they do question the effectiveness of older armor and admit that if armor is not properly cared for, it's protective qualities degrade. The issue here remains if it is deemed necessary that DCO's wear body armor, they should be issued effective body armor.

4) Physical Limitations of Facility for Housing Dogs Precludes Some Time-sensitive Adoptions

The Animal Shelter is too small for the number of stray animals generated by the City of Buffalo. In 1994, the Animal Shelter moved to its present location. The new building holds fifty-seven dog kennels. The old building held over one hundred and fifty kennels. The Director admits that otherwise adoptable animals are euthanized simply because there is no place to store them.

During our audits, we witnessed a raid, the direct consequence of which was that a number of dogs were euthanized to make room for these fighting dogs.

Animals that may be adoptable are transferred to the Erie County ASPCA because there is no room to store these animals. These "transfers" represent lost revenues to the shelter: if a transfer is adopted at the Erie County ASPCA, any fees are kept by the ASPCA, none are returned to the shelter. By definition, the ECASPCA will only take animals that are adoptable, and as a result, the City will hold less adoptable animals. These animals are more likely to generate expenses such as vet fees and euthanasia costs and the ECASPCA is more likely to get animals that generate revenues. For calendar year 2004, 409 animals were transferred to the ECASPCA.

The adoption rate for the Animal Shelter is better than average for those government-run shelters that publish statistics. The City of Los Angeles, California, had an adoption rate of 22% in 2001, the latest year statistics are available. The City of Buffalo Animal shelter had an adoption rate (including transfers) of 55.4% in 2004. The City of Las Vegas, Nevada pays a private firm to run its animal shelter. That firm averages an adoption rate of 43 percent, as of 1997, the last year statistics were available.

5) Coordination of Housing Violations uncovered by DCOs with Building Inspections

The locations raided by DCOs often include structures that are abandoned or otherwise violate building codes or have health code violations. These structures are not just locations for animal cruelty, but serve as havens for other forms of criminal activity. Locations visited for animal cruelty over the ten days of the audit team's fieldwork bear evidence of such additional criminal activities as drug use, drug sales and gambling.

Dog Control Officers can point out these locations to Building Code Inspectors and the Health Department. In turn the Health Department and the Housing Court should "hound" the owners of these properties, holding them accountable for repairs and other violations. There is a wonderful opportunity for synergy here, City and County departments working together to build better neighborhoods and reduce crime.

One potential way to address this is to give the DCOs some kind of building code inspector authority. This may solve the "inability to write warrants" problem discussed earlier. The Fire Department now performs building inspections; perhaps it is a precedent in place to demonstrate how one department may assume the responsibilities of being an inspector for another.

6) Controls over Controlled Substances used are Basically Sound

The audit team did review the procedures covering the storage and use of Sodium Pentobarbital, the drug used to euthanize animals at the Shelter. Sodium Pentobarbital is a Federal Schedule II Barbiturate. The rules and regulations covering the storage of Schedule II Barbiturates are very stringent – Cocaine, PCP and Morphine are all covered under Schedule II regulations. The Animal Shelter does follow US Humane Society guidelines and US Department of Justice - Drug Enforcement Agency – Diversion Control Program – Code of Federal Regulations – Section 1301 – Security Requirements for the storage of Sodium Pentobarbital.

The Humane Society of the United States publishes guidelines for the operation of animal shelters in the United States. The audit team did review those guidelines to determine if the City's Animal Shelter is operating within them. These guidelines include recommended practices on euthanasia, cleaning practices and animal treatment. The audit team does believe that the Shelter is operating within the guidelines established by the Humane Society.

7) Review of Gasoline Usage Records Revealed no Exceptions to Control Measures

Gasoline usage by shelter staff for the audit period was reviewed. Employee timesheets were compared to reports from the City's Fuelmaster system. Animal Shelter employees obtained fuel either within one hour of commencing their shift or within their shift hours for the period of the audit.

8) Physical Security of Personnel and Assets is Reasonably Weak Given the Nature of Some Owners

The physical security at the shelter is weak. The Animal Shelter, like most City services, is open to the general public. Unlike the services provided at City Hall, the Shelter is staffed by fewer individuals and is open later than most City Departments that serve the public. The Shelter does take cash for services, and more importantly, has been the site of several ugly confrontations between members of the public who would insist that animals be released into their custody and Shelter staff who doesn't believe that would be appropriate.

9) Web Site for Animal Adoption Needs Updating for Customer

The City of Buffalo Animal Shelter website is not updated regularly. The animals listed on the website as of January 2005 were actually brought into the Shelter in August of 2003. The Shelter does have an agreement with Petfinder.org and animals are regularly listed for adoption on that site. The listings on the Petfinder site are intelligent, well written and as such serve both the Shelter and the animals well. If the City of Buffalo website isn't to be used, it should be removed.

PAYROLL COMMENTS

1) Payroll Audit of System and Timesheets Revealed Some Discrepancies, Including Approvals

The Shelter Director or her designee, and a supervisor from the Department of Streets sign employee timesheets for the animal shelter. We reviewed over two hundred and fifty separate timesheets covering thirteen pay periods for this audit test. In nine cases a Streets Supervisor did not approve timesheets. In one of those cases the Shelter Director worked overtime management technically did not approve that. In another case the Shelter Director's designee worked overtime without a Streets Supervisor's approval.

On 7-30-04 an employee was recorded on that day's timesheet as sick. The MUNIS system records that employee as on vacation. On 8-6-2004 this same employee was recorded as on vacation on the MUNIS system. The timesheets for that day have no record of the employee's time.

One employee was recorded as sick on the MUNIS system on 8-20-2004. There is no record of this on any of the timesheets dated 8-20-2004.

One employee was recorded as earning 1 hour compensatory time on 9-9-04 as per the Shelter Timesheets for that day. That time was not recorded on the MUNIS system. This same employee was recorded as earning 1 hour compensatory time on 9-20-04 as per the Shelter Timesheets for that day. That time was not recorded on the MUNIS system. This employee was also recorded as earning 1 hour compensatory time on 11-19-04 as per the Shelter Timesheets for that day. That time was not recorded on the MUNIS system.

An employee of the Animal Shelter was placed on Worker's Compensation during the period of the audit. The compensation claim documentation was reviewed as part of the audit. An evaluation of the case itself was not undertaken, as that would require expertise

the audit team does not have. All documentation that related to the compensation claim of the employee was current and complete during the time of the audit.

The hand scanner located at the Animal Shelter is no longer functional. The hand scanner was used as a "time clock"; it recorded employees entry and exit times at the Shelter. The device was installed for a purpose, and it should be used as management intended.

RECOMMENDATIONS

- 1) **Change procedures for handling the checks on spaying/neutering of animals.**
The past procedure was to take a check from the individual and hold it until claimed. The new procedure, developed by the Audit Department in conjunction with Accounting, Treasury and Public Works management, does not involve the shelter holding large numbers of checks. The details of this process are located in Appendix Four. The process has already been implemented with a resulting increase in internal control and the timely reporting of revenues to New York State.
- 2) **There is a lack of reconciliation between MUNIS and the Shelter's Monthly Report.** The audit team has proposed some additional procedures and reviewed the system as it currently exists. A reconciliation between MUNIS payments and animals that arrive or leave the shelter in whatever condition is a vital control component.
- 3) **Deposits Need to Be Made Daily for All Transactions.** It is a standing City policy that deposits must be made daily. This remains a repeat comment from previous years. There are legitimate concerns over the Shelter's closing times and the lack of couriers to bring deposits to Treasury; however, the Shelter must make this a policy.
- 4) **A Veterinary Technician position should be funded or the Council should change the Charter to remove the requirement of this position.** The City Charter is the guiding force of City Government.
- 5) **The Safety of Shelter Personnel** is potentially compromised and necessitates the need for better equipment. The Shelter is unique – both in its mission and in its location. To perform its mission with minimal risk to staff and the general public certain realities must be faced: Shelter Staff handle cash and checks and are relatively isolated and the Dog Control Officers face the unpleasant but very real risk of facing violence in their daily tasks. We have an obligation to minimize these risks as much as practical.
- 6) **The small size of the physical location limits the number of adoptable animals that the Shelter can accommodate.** Alternative measures in the short term, which may include assistance from other Agencies, should be encouraged. A long-term goal should be plans for the expansion of the facility or its relocation to a larger structure.
- 7) **There should be a coordination of problem property recognition within City government departments.** Aggressive interdiction of "quality of life" issues has

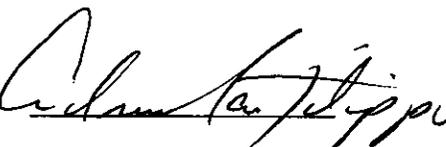
demonstrable effects on a community. Shelter staff combats some of these issues daily, topics such as dog fighting and animal cruelty. There needs to be better coordination between City Departments such as Inspections and Strategic Planning (or other governments) on these issues in the performance of their duties. Efficiency begs that we multiply the power of the resources we already have, resources such as DCO's in the field. The City must explore changes in the authority of DCO's.

- 8) **The City's website for the Animal Shelter should be taken down.** The Shelter uses another site to communicate on the web for adoptable dogs and is updated. The old site should be removed.
- 9) **The approvals of payroll timesheets and overtime by management should be complete.** This is a time-consuming task. Regardless, it is a key element of control and management must see to its completion. No one should approve his or her own time and all time must be approved. There may also be other alternatives such as phone authorization with a follow-up signed authorization.

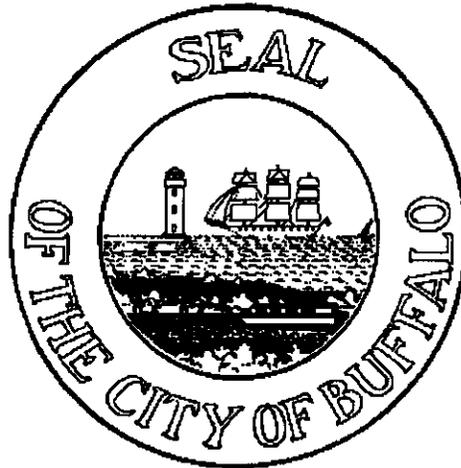
TYPE DEPARTMENT HEAD NAME: ANDREW SANFILIPPO

TYPE TITLE: COMPTROLLER

SIGNATURE OF DEPARTMENT HEAD



**CITY OF BUFFALO
AUDIT REPORT
ANIMAL SHELTER**



**For the Period
July 1, 2003 through June 30, 2004**

City of Buffalo

DEPARTMENT OF
AUDIT AND CONTROL
COMPTROLLER'S OFFICE
1230 City Hall
Buffalo, NY 14202

ANDREW A. SANFILIPPO
COMPTROLLER

FRANK BELLIOTTI
CITY AUDITOR

April 05, 2005

The Honorable Common Council of the City of Buffalo

We have performed an examination of accounts and records of the Department of Permits and Buffalo Animal Shelter for the period July 1, 2004 to December 31, 2004 and an audit of payroll transactions for the Animal Shelter for the period July 5, 2004 through January 2, 2005. We present herewith our findings for the period then ended.

Our examination was made in accordance with standards established by the Institute of Internal Auditors, The American Institute of Certified Public Accountants and the United States Government Accounting Office and, accordingly, included such procedures as we considered necessary under the circumstances.

In our opinion the accompanying schedules and related comments present fairly the operations for the period then ended in conformity with generally accepted municipal accounting principles applied on a basis consistent with that of the preceding period.

ANDREW A. SANFILIPPO
COMPTROLLER

DESCRIPTION AND HISTORY

The Animal Shelter is technically part of the Public Works Department and serves a function to provide temporary location of animals that are brought by the animal control officers. The animal control officers have some discretion in position as they decide to remove animals from owners or pick up strays. The Agricultural and Markets Law of New York state governs the procedures.

AUDIT OBJECTIVES

- A) To review financial and operational procedures at the Animal Shelter and recommend improvements to insure city funds are properly expended and receipts properly deposited; and
- B) To assess whether the City has adequate financial and operational controls at the Animal Shelter; and
- C) To assess the performance of shelter management interns of their functions at the shelter and in conjunction with other divisions.

SCOPE AND METHODOLOGY

Our audit focused on the shelter itself, located at 380 Oak Street. We reviewed financial and operational records for the period.

During the audit we performed the following:

- Reviewed City ordinances related to animals and the animal shelter;
- Traced and verified revenue receipts to deposits made with the City Treasury.
- Reviewed the shelter's policies and procedures;
- Reviewed the Humane Society of the United States animal shelter operation guidelines;
- Reviewed financial information derived from the MUNIS system;
- Reviewed financial information derived from other electronic accounting systems;
- Observed shelter operations;
- Interviewed shelter staff, volunteers and management;
- Interviewed animal Control Officers and other City personnel as we deemed appropriate;
- Reviewed the accuracy of financial transactions and other information collected by the Shelter, as we deemed necessary.

AUDIT FINDINGS

FINANCIAL FINDINGS

1) Controls on Safeguarding of Assets

There were undeposited checks in the Animal Shelter safe. These were made out to the NYS Agriculture and Markets (the New York laws that govern animals).

New York State instituted a new fee from the Department of Agriculture and Markets called "Spay / Neuter of Adopted Animals – Article 26" fee. The fee states that in part, a person who adopts an animal that is not spayed or neutered is required to submit a deposit of seventy-five dollars, to insure that the animal is actually spayed or neutered within ninety days. Should the individual return within ninety days, the seventy-five dollars is refunded with proof the adopted animal was spayed or neutered. Failing this, the seventy-five dollars is split: thirty-five dollars goes to New York State, to be remitted quarterly, and forty dollars is retained by the City.

The cover letter that arrived with the legislation at the Animal Shelter is somewhat confusing. It states that the "unclaimed deposits must be remitted to the Department of Agriculture and Markets." Based upon that sentence, the shelter instructed persons leaving a deposit to leave a check made out to "NYS Agriculture and Markets". The procedure was then to hold the check, when a person reclaimed his or her deposit; they were returned their check. When a deposit was past the period where it could be reclaimed, the check was to be sent to the New York State Agriculture and Markets Companion Unit.

Albany refused to accept the individual checks. The Department of Agriculture and Markets did not want the individual checks, but rather one check from the City. Ostensibly, this was to shift the potential costs of insufficient fund checks from Albany to the City. Regardless of the reason, the City now holds stale-dated checks made out to "NYS Agriculture and Markets".

New York State will not take these checks. The shelter staff and management have spoken to management at the NYS Department of Agriculture and Markets and they will not change their policy. The Audit Department also made calls to Albany, but to no avail. A large portion of these checks are now worthless because of their age and that these are made payable to New York State. The list of the checks involved is attached as Appendix One. The complete list of check sums to \$17,521.00 of which \$12,626 is made out to "NYS Department of Agriculture and Markets" as payee.

2) Reconciliation not being performed between the subsidiary records and the MUNIS general ledger as well as other records reported.

MUNIS deposits generated by the Shelter do not match other reports generated by the Shelter. The “Monthly Report” generated by the Shelter is in essence, an animal inventory. This inventory lists animals at the shelter at the start of the month, various categories of animals taken in, categories of animals that leave the Shelter and finally, an inventory of animals that remain in the Shelter at the end of the month. This inventory itself is flawed, as animals listed at the end of one month don’t match animals in inventory at the beginning of the next month. The cash received for animal adoptions does not match the number of animals adopted on the Monthly Report. Lastly, the category of “Animals Euthanized” does not match the number of animals the veterinarian states he euthanized in bills to the City for this procedure.

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OPERATIONAL FINDINGS

1) Failure to comply with City Charter Provisions

There is a Charter Violation occurring at the Animal Shelter. As per Audit Department and IIA guidelines, Charter Violations are the most serious findings and must be addressed first in any audit report. Charter Section 15-49 states that the “Buffalo Animal Shelter shall be staffed by a director, one or more animal control officers, at least one licensed veterinary technician ”. The shelter has no veterinary technician on staff. The City Charter is the defining document of our municipal government. It cannot be selectively ignored or enforced. A technician should be assigned to the shelter, or the Charter changed.

2) Efficiency of Dog Control Officers limited Authority

During our fieldwork, several Dog Control Officers (DCO’s) discussed the problems associated with the authority differences between DCO’s, Constables and Police Officers. The internal audit team does not present itself as legal experts on issues as diverse as search warrants and New York State Criminal Procedure Law. Fortunately, the team doesn’t have to. The Erie County District Attorney, Frank Clark, has weighed in on the subject of what DCO’s can and cannot do in performance of their duty. That memorandum is included in Appendix Two. The two sections below are key points in the discussion of DCO authority:

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ASPCA) are authorized to arrest, summon or issue appearance tickets for violations of Article 26 ...”

“... a dog control officer who during the performance of his duties encounters criminal activity in relation to animals lacks the legal authority to arrest, apply for or execute a search warrant ...”

Therefore, to arrest an offender for a criminal act requires a DCO to take along a police officer. The hourly rate for a first-year police officer is \$21.1825 exclusive of benefits and overtime. The hourly rate of a DCO is \$13.8013 exclusive of benefits and overtime. From a strictly financial point of view, changing the authority of at least one, if not more, DCOs to include arresting authority and the ability to apply for warrants makes fiscal sense.

With a change, instead of a DCO calling for an uniformed officer, that DCO could swear out a warrant himself. The actual number of warrants issued by the BPD as a result of DCO calls is difficult to obtain, but during the ten days of fieldwork, the audit team observed four separate calls for warrants. That is four separate times a police officer came to swear out a warrant when that police officer could be doing something else. The scope of this audit precludes any meaningful investigation on the complete list of benefits and drawbacks of changing the authority of a DCO to include warrants and/or arrest powers. However, the audit team does suggest that this issue be explored.

3) Safety Concerns of Bulletproof Vests for DCOs

The DCO's do receive police issue bulletproof vests as part of their equipment. The vests they received are used Buffalo Police vests, vests that were replaced by new equipment. Sadly, the reason the vests were replaced by the BPD was they exceeded their five-year manufacturer warranty. The National Institute of Justice, a bureau of the Department of Justice, has no standard for the life-expectancy of body armor, however, they do question the effectiveness of older armor and admit that if armor is not properly cared for, it's protective qualities degrade. The issue here remains if it is deemed necessary that DCO's wear body armor, they should be issued effective body armor.

Parallel to that complaint was the problem of body armor not addressing the dangers of dealing with aggressive animals. An animal will tend to bite hands, arms, legs and will also try to bite the face and neck of a DCO. These areas are NOT protected by body armor!

The scope of this audit and the experience of the audit team preclude any meaningful comment on the City's body armor purchasing policies. However, the City should consider purchasing instances of lighter body armor that is less bullet resistant but more resistant to puncture wounds (such as the new line of bullet-proof T Shirts approved by the NIJ) the next time armor purchases are made.

4) Physical Limitations of Facility for Housing Dogs Precludes Some Time-sensitive Adoptions

The Animal Shelter is too small for the number of stray animals generated by the City of Buffalo. In 1994, the Animal Shelter moved to its present location. The new

building holds fifty-seven dog kennels. The old building held over one hundred and fifty kennels. The Director admits that otherwise adoptable animals are euthanized simply because there is no place to store them.

Animals held as evidence in court cases reduce the capacity of the Shelter even further. Dogs trained as fighting dogs cannot be held in a kennel with another animal, for obvious reasons. In one raid during the audit period on a location suspected of holding fighting dogs, twelve animals were confiscated.

During our audit, we witnessed a raid, the direct consequence of which was that a number of dogs were euthanized to make room for these fighting dogs.

Animals that may be adoptable are transferred to the Erie County ASPCA because there is no room to store these animals. These “transfers” represent lost revenues to the shelter: if a transfer is adopted at the Erie County ASPCA, any fees are kept by the ASPCA, none are returned to the shelter. By definition, the ECASPCA will only take animals that are adoptable, and as a result, the City will hold less adoptable animals. These animals are more likely to generate expenses such as vet fees and euthanasia costs and the ECASPCA is more likely to get animals that generate revenues. This is not a criticism of the management of the Shelter – if it is a choice between sending a potentially adoptable animal out or euthanizing it, the ECASPCA is a very reasonable choice. The problem remains that Shelter management shouldn’t need to make that choice as often or as quickly as the lack of animal storage space requires. For calendar year 2004, 409 animals were transferred to the ECASPCA.

The adoption rate for the Animal Shelter is better than average for those government-run shelters that publish statistics. The City of Los Angeles, California, had an adoption rate of 22% in 2001, the latest year statistics are available. The City of Buffalo Animal shelter had an adoption rate (including transfers) of 55.4% in 2004. The City of Las Vegas, Nevada, pays a private firm to run its animal shelter. That firm averages an adoption rate of 43 percent as of 1997, the last year statistics were available.

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The locations raided by DCOs often include structures that are abandoned or otherwise violate building codes or have health code violations. These structures are not just locations for animal cruelty, but serve as havens for other forms of criminal activity. Locations visited for animal cruelty over the ten days of the audit team’s fieldwork bear evidence of such additional activities as drug use, drug sales and gambling. Eliminating these structures removes not just one form of criminal activity from a neighborhood, but several. (Please see the photos in Appendix Three).

Dog Control Officers can point out these locations to Building Code Inspectors and the Health Department. In turn, the Health Department and the Housing Court should “hound” the owners of these properties, holding them accountable for repairs and other violations. There is a wonderful opportunity for synergy here, City and County departments working together to build better neighborhoods and reduce crime.

One potential way to address this is to give the DCOs some kind of building code inspector authority. This may solve the “inability to write warrants” problem discussed earlier. The Fire Department now performs building inspections; perhaps it is a precedent in place to demonstrate how one department may assume the responsibilities of being an inspector for another.

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9) Web Site for Animal Adoption Needs Updating for Customer

The City of Buffalo Animal Shelter website is not updated regularly. The animals listed on the website http://www.city-buffalo.com/Files/1_2_1/BuffaloAnimalShelter/index2.htm#Scene_1 as of January 2005 were actually brought into the Shelter in August of 2003. The Shelter does have an agreement with Petfinder.org and animals are regularly listed for adoption on that site. The listings on the Petfinder site are intelligent, well written and as such serve both the Shelter and the animals well. If the City of Buffalo website isn't to be used, it should be removed.

PAYROLL COMMENTS

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On 7-30-04 an employee was recorded on that day's timesheet as sick. The MUNIS system records that employee as on vacation. On 8-6-2004 this same employee was recorded as on vacation on the MUNIS system. The timesheets for that day have no record of the employees time.

One employee was recorded as sick on the MUNIS system on 8-20-2004. There is no record of this on any of the timesheets dated 8-20-2004.

One employee was recorded as earning 1 hour compensatory time on 9-9-04 as per the Shelter Timesheets for that day. That time was not recorded on the MUNIS system. This same employee was recorded as earning 1 hour compensatory time on 9-20-04 as per the Shelter Timesheets for that day. That time was not recorded on the MUNIS system. This employee was also recorded as earning 1 hour compensatory time on 11-19-04 as per the Shelter Timesheets for that day. That time was not recorded on the MUNIS system.

An employee of the Animal Shelter was placed on Worker's Compensation during the period of the audit. The compensation claim documentation was reviewed as part of the audit. An evaluation of the case itself was not undertaken as that would require expertise the audit team does not have. All documentation related to the compensation claim of the employee was current and complete during the time of the audit.

The hand scanner located at the Animal Shelter is no longer functional. The hand scanner was used as a “time clock”; it recorded employees entry and exit times at the Shelter. The device was installed for a purpose, and it should be used as management intended.

RECOMMENDATIONS

- 1) **Change procedures for handling the checks on spaying/neutering of animals.** The past procedure was to take a check from the individual and hold it until claimed. The new procedure, developed by the Audit Department in conjunction with Accounting, Treasury and Public Works management, does not involve the shelter holding large numbers of checks. The details of this process are located in Appendix Four. The process has already been implemented with a resulting increase in internal control and the timely reporting of revenues to New York State.
- 2) **There is a lack of reconciliation between MUNIS and the Shelter's Monthly Report.** The audit team has proposed some additional procedures and reviewed the system as it currently exists. A reconciliation between MUNIS payments and animals that arrive or leave the shelter in whatever condition is a vital control component.
- 3) **Deposits Need to Be Made Daily for All Transactions.** It is a standing City policy that deposits must be made daily. This remains a repeat comment from previous years. There are legitimate concerns over the Shelter's closing times and the lack of couriers to bring deposits to Treasury; however, the Shelter must make this a policy.
- 4) **A Veterinary Technician position should be funded or the Council should change the Charter to remove the requirement of this position.** The City Charter is the guiding force of City Government.
- 5) **The Safety of Shelter Personnel** is potentially compromised and necessitates the need for better equipment. The Shelter is unique – both in its mission and in its location. To perform its mission with minimal risk to staff and the general public certain realities must be faced: Shelter Staff handle cash and checks and are relatively isolated and the Dog Control Officers face the unpleasant but very real risk of facing violence in their daily tasks. We have an obligation to minimize these risks as much as practical.
- 6) **The small size of the physical location limits the number of adoptable animals that the Shelter can accommodate.** Alternative measures in the short term, which may include assistance from other Agencies, should be encouraged. A long-term goal should be plans for the expansion of the facility or its relocation to a larger structure.
- 7) **There should be a coordination of problem property recognition within City government departments.** Aggressive interdiction of “quality of life” issues has demonstrable effects on a community. Shelter staff combat some of these issues daily, topics such as dog fighting and animal cruelty. There needs to be better coordination between City Departments such as Inspections and Strategic Planning (or other governments) on these issues in the performance of their duties. Efficiency begs that we multiply the power of the resources we already have, resources such as DCO's in the field. The City must explore changes in the authority of DCO's.

- 8) **The City's website for the Animal Shelter should be taken down.** The Shelter uses another site to communicate on the web for adoptable dogs and is updated. The old site should be removed.

- 9) **The approvals of payroll timesheets and overtime by management should be complete.** This is a time-consuming task. Regardless, it is a key element of control and management must see to its completion. No one should approve his or her own time and all time must be approved. There may also be other alternatives such as phone authorization with a follow-up signed authorization.

APPENDIX 4

Instructions on the procedure for depositing Spay/Neuter Checks

A person adopts an animal that is not spayed/neutered. According to New York State Law, that person must leave a deposit to insure that the animal is spayed or neutered. That deposit is \$75.00, as set by the City.

We accept deposits either by check or in cash or a money order.

When a Spayed/Neutered deposit comes in, it is deposited the day it arrives. Each Spay/Neuter deposit is coded as Charge Code 52ADPT – Spay/Neuter of Adopted Animals.

Inform whoever has adopted the animal that they can get their deposit back. They must get a written record that the animal was spayed/neutered from the vet that performed the task. They should then return that paperwork to the Shelter and we'll send them back their deposit.

Enter the information on the adoption in the Animal Shelter database. Be sure to enter all the information located on the "Spay/Neuter" tab. This includes the amount of the check, the check number, the date and the date the deposit will be forfeit. This date can change depending on the age of the animal, the vet's assessment and other factors, so be sure it's correct. The date entered into the database is the defining date after which the deposit will not be returned to the animal's owner.

Print out a copy of the "Spay Neuter" report at the end of day. This should list all the spay/neuter checks in the deposit. Forward that reports to the 5th floor of City Hall and Chick Masi's staff for reconciliation.

When someone has requested a refund of his or her deposit:

Get the vet's spay/neuter report. Retain a copy for the Shelter's records and forward a copy to City Hall (5th floor – Chick Masi's office) with information on the owner's address and amount paid on the form letter provided for that purpose.

If the request is a duplicate, or is beyond the date it can be refunded a letter will be generated by the 5th floor informing the owner no deposit will be returned and why.

The request for refund will be noted on the listing of deposits. This will prevent refunding a deposit twice.

The 5th floor will then request a temporary vendor ID number from Accounts Payable.

The 5th floor will then forward the information (Name, Address, Vendor # and amount) to Treasury for processing refund.

Audit will check the report to confirm it has not already been paid. It will also be checked to confirm that the request for refund isn't beyond the date it can be returned to the animals' owner.

The order will be paid in the normal course of business.

At the end of EVERY month:

A "Spay/Neuter" report for the entire month must be run by the Animal Shelter. It should then be forwarded to the 5th floor for processing.

The "Spay/Neuter" report has on it the dates that the deposits are forfeit. All deposits past the forfeit date will be removed from the T & A fund and the \$35.00 portion send to Albany. The \$40.00 portion will be deposited into the General Fund.

MULTIPLE PAGE COMMUNICATION TO THE COMMON COUNCIL

TO: THE COMMON COUNCIL

DATE: June 27, 2005

FROM: DEPARTMENT: Public Works, Parks and Streets

DIVISION: Commissioner's Office

SUBJECT: [: Animal Shelter

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[:

PRIOR COUNCIL REFERENCE: (IF ANY) [:

Ex. (Item No. xxx, C.C.P. xx/xx/xx)

This Council Communication is being filed in response to the Division of Audit's recent Audit of the Buffalo Animal Shelter.

In response to the **Financial Findings** as described in this Audit, this department does acknowledge that at the time of the audit, procedures did not exist for the deposit and payment to New York State Department of Agriculture and Markets for the Spay/Neuter of Adopted Animals fee pursuant to Article 26, not as a result of any malfeasance on the part of the Animal Shelter staff but as a result of their not understanding the requirements. Upon notification of our non-compliance, immediate action by the Accounting Office in conjunction with this department established procedures to remedy this deficiency and put into place the necessary procedures to ensure deposit of all checks, on a daily basis, and immediate payment to New York State. This situation has been remedied.

In response to the **Operational Finds** as described in this Audit, since the adoption of the New City Charter, this department made several attempts to hire a Veterinary Technician by the posting of the job vacancy, as required by provisions of our contract with Local 650. We also placed notice of job vacancies in the Buffalo News, and notified several of the local major Universities and Colleges of the availability of this position. From 1999 until the elimination of the position from the City Budget on June 30, 2003, we did not receive any qualified applicants. All respondents either did not meet the necessary qualifications for employment with the City, or the City of Buffalo residency requirement. On July 1, 2003, this vacant position was eliminated from the Salary Ordinances. It is important to note however, that during this time period, this department contracted with a Local Veterinary service for the daily and emergency care of the animals sheltered at the Buffalo Animal Shelter. Payment for this service is included in this department's O&M Budget annually.

As to the limited authority of Dog Control Officers (DCO's), this department fully recognizes the shortcomings of the Dog Control Officers position in the performance of their duties. As currently described in their job specifications, and by Charter, limitations are placed on the DCO's that drastically curtail their abilities to perform all of the necessary legal work associated with carrying out their duties; limitations that do not exist in many of the larger municipalities throughout this state and country. Placing the Dog Control Officers under the auspices of the Buffalo Police Department would correct

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these deficiencies. In so doing, the powers and status of the DCO's could be changed, through proper procedures, to that of Peace Officers whereby several of the issues brought forth by this audit would be addressed. The issuance of bulletproof vests and the standardization of firearms would occur through the Buffalo Police Department in compliance with their rules and regulations governing these issues. By placing the DCO's in the Buffalo Police Department and changing their status to Peace Officer, the issues regarding Housing Code Violations would also be addressed.

As for the physical limitations of the Shelter, the Shelter was built with Capital Project funds that were available at the time. To improve the physical structure or conditions of the Shelter, it would necessitate further Capital Funds to improve or replace the existing building, or a change of venue to a facility that meets the Shelter's needs.

As for the Web Site for Animal Adoption, a web site currently exists for the Buffalo Animal Shelter. Personnel from Management Information Systems will be training Public Works personnel in the updating of information on that web site. Once trained, it will be the responsibility of this department to update and maintain the Buffalo Animal Shelter web site. We expect the training and updating to occur in July of this year.

This department does agree that the physical security at the Shelter can and should be improved. The physical safety and well being of all employees and the Shelter's assets is paramount to this department. This department will investigate and incorporate safety precautions that are physically possible.

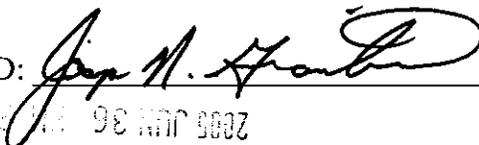
In response to the **Payroll Comments** as described in this Audit, several personnel changes over the past three (3) years contributed to the inaccuracies in the recording of payroll information. The assignment of a more senior, experienced person to handle the payroll duties was accomplished in March of this year. Immediate remedy to these issues has been accomplished which should prevent reoccurrence of this nature in the future. The hand scanner will be repaired upon the availability of Budget Year 2005-2006 O&M Funds.

In conclusion, this department has reviewed with all seriousness the recommendations set forth in this Audit. All due consideration will be given to those recommendations and wherever feasible, incorporated, if not already done so.

TYPE TITLE:

Commissioner Public Works, Parks
and Streets

SIGNATURE OF DEPARTMENT HEAD:



JNG/CAM/jmb

Cc: John Scardino

Kelly McCartney

2005 JUN 30 09:30
CITY CLERK