Audit Executive Summary

The Animal Foundation
Shelter Services Agreement
Audit
July 2023

Background | In 2003, Clark County entered into a services agreement with The Animal Foundation, a local non-profit, to provide animal care and shelter services at the Lied Animal Shelter. That services agreement has since been extended with the most recent agreement having been approved in July 2020.

The County, along with the Cities of Las Vegas and North Las Vegas, contribute funding (in aggregate) to The Animal Foundation for the operation of the Lied Regional Animal Shelter.

The shelter is used to house and care for stray and unwanted animals until they can be placed for adoption. The Animal Foundation also operates an animal clinic and administers various programs such as an animal food pantry and cat sterilization program.

In 2022, the County paid $2.5M for their share of the funding and contributed $128k towards The Animal Foundation’s capital reserve. The Animal Foundation reported 24,219 animal intakes for 2022.

Purpose of Audit | The objective of the audit was to determine whether The Animal Foundation and Clark County Animal Protection Services are complying with the terms of the Animal Care and Shelter Services agreement.

Summary and Key Findings | Overall, we found that The Animal Foundation and Clark County Animal Protection Services are complying with the terms of the Animal Shelter Services agreement. During each of our visits, we found the grounds, kennels, and general areas of the animal shelter to be in clean and sanitary condition. We did find some opportunities for improvement including:

- Reporting and transparency of shelter capacity figures (Page 5);
- Lack of service agreements with third party emergency veterinarian service providers (Page 9);
- Minor gaps in availability of 24-hour emergency veterinarian services (Page 9); and
- Annual reports that were not provided to the County (Page 11).

We also believe that strengthening and adding some additional requirements to the services agreement would be beneficial (Page 12).

See audit report for full details.

Recommendations | The audit report includes eight recommendations intended to address the findings above. Detailed recommendations are in the body of the report for each of the findings.

Management response is included with each corresponding recommendation.

For more information about this or other audit reports go to ClarkCountyNV.gov/Audit or call (702) 455-3269.
About the Audit Department

The Audit Department is an independent department of Clark County reporting directly to the County Manager. The Audit Department promotes economical, efficient, and effective operations and combats fraud, waste, and abuse by providing management with independent and objective evaluations of operations. The Department also helps keep the public informed about the quality of Clark County Management through audit reports.

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Beginning in 1998, a number of discussions occurred between the City of Las Vegas, the City of North Las Vegas and Clark County governing bodies regarding the potential benefits of a regional animal shelter. On November 6, 2001, the Board of County Commissioners voted to support the concept of establishing a regional animal shelter.

Clark County and The Animal Foundation entered into an Animal Care and Shelter Services agreement in 2003.

The Animal Foundation, founded in 1978, relies on a network of volunteers and employees to carry out its mission. Aside from housing animals, The Animal Foundation also manages a low-cost animal clinic, a cat sterilization program, an animal food pantry, and various other animal programs.

The services agreement requires The Animal Foundation to manage and operate a regional animal shelter in accordance with Title 10 of the Clark County Code.

The current services agreement was approved by the Board of County Commissioners on July 7, 2020, extending the terms to 2025. The current extension is the first of three five-year extensions permitted under the services agreement.

The Lied Animal Shelter houses a variety of animals that are brought in by the public or by Clark County Animal Protection Services. These include:

- Legally confiscated animals,
- Deceased animals in need of disposal upon arrival,
- Animals in need of euthanasia after arrival,
- Owner surrendered,
- Stray animals, and
- Returned animals previously in The Animal Foundation’s care.

In calendar year 2022, The Animal Foundation took in 24,215 animals - with dogs making up the majority of animals brought into the shelter as seen in Figure 1.
The Animal Foundation received roughly between 20 and 50 dogs daily in 2022. Cats ranged between 20 and 40 daily. An overall average of 37 dogs and 22 cats were received per day in 2022. The shelter has space for approximately 518 dogs and 230 cats. This means that they received the maximum population of dogs and cats every 14 ½ and 10 ½ days, respectively. This creates challenges, due to overcapacity and staffing issues. During 2022, The Animal Foundation euthanized 4,205 animals, for a rate of 16.67% of animals that left the shelter. Based on our research and testing, The Animal Foundation is not needlessly euthanizing animals, despite the challenges of operating an urban shelter.

Clark County code requires the shelter to hold animals for up to 72 hours. Clark County, the City of Las Vegas, and the City of North Las Vegas all contribute to the cost of sheltering animals with the intent that it covers the minimum holding period required by the Code.

The Animal Foundation’s most recent audited financial statements reported total revenues of $12,724,325 for the 2021 calendar year. In addition to contributions from local government agencies, the Animal Foundation also receives funding from other sources. Figure 2 illustrates some of those other sources.
Figure 2. The Animal Foundation Generates Funding from Various Sources

$12.7M in Total Reported Revenue for CY21.

- Contributions From Clark County, the City of Las Vegas, and the City of North Las Vegas: $4,800,362
- Other Revenue: $3,604,548
- Program Revenue: $1,214,478
- Grant Income: $1,252,000
- Donor Contributions: $1,852,937

Source: Auditor summary using the most recent audited financial statements.

Government funding for The Animal Foundation is accomplished primarily through the aggregate fund. This fund was recently adjusted in 2015 with a contribution of $4,189,628.

Each year, the aggregate fund is adjusted by the lesser of the annual change in the Bureau of Labor Statistics Consumer Price Index or five percent. The aggregate fund amount for 2022 was $5,040,380.

The aggregate fund payments for each year are allocated proportionally between Clark County, the City of Las Vegas, and the City of North Las Vegas. This is based on the total animal days for the City of North Las Vegas and then by the legal hold days for Clark County and the City of Las Vegas in the prior year.

As shown in Figure 3, Clark County contributed 50% of the aggregate shelter funding for calendar year 2022.
Under the terms of the services agreement, the City of North Las Vegas does not contribute to the capital reserve fund. The amount of fees discounted ranged from 17% to 67% of fees remitted to the County. For the ten days examined during the audit, the total amount of fees discounted was 39%.

The Animal Foundation has made several presentations to the Board of County Commissioners discussing the community’s challenges with increased demand for shelter services.

Clark County and the City of Las Vegas also provide funding for a shelter capital reserve. This funding is used for the repair and/or replacement of items, including major building components and office and medical equipment, that serve the shelter portion of the Lied Animal Shelter building.

The capital reserve fund was set at $220,000 in 2017. The reserve fund is adjusted annually on the same basis as the aggregate fund. The gross capital reserve fund amount for 2022 was $255,939. Allocation of the capital reserve is split 50-50 between Clark County and the City of Las Vegas.

Clark County’s share of the capital reserve fund for 2022 was $127,969.

The services agreement requires The Animal Foundation to remit fees to Clark County collected for animal impound, boarding, and related fees imposed by local ordinance. In 2022, Clark County received and recorded fees totaling $230,465 from The Animal Foundation operations between November 2021 to October 2022.

The County has a large animal population and has seen an increase in the demand for animal shelter services. Ensuring the contract is being followed allows for reasonable care and treatment of animals served by the shelter.

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1 Under the terms of the services agreement the City of North Las Vegas does not contribute to the capital reserve fund.
2 The amount of fees discounted ranged from 17% to 67% of fees remitted to the County. For the ten days examined during the audit, the total amount of fees discounted was 39%.
3 The Animal Foundation has made several presentations to the Board of County Commissioners discussing the community’s challenges with increased demand for shelter services.
Objectives

The objective of the audit was to determine whether The Animal Foundation and Clark County Animal Protection Services are complying with the terms of the Animal Care and Shelter Services agreement.

Conclusions

Overall, we found that The Animal Foundation is complying with the care, operational, and financial requirements of the Animal Shelter Services agreement. During each of our visits we found the grounds, kennels and general areas of the Lied Animal Shelter to be in clean and sanitary conditions.

We did find some areas that could be improved. This includes reporting of the animal population, maintaining 24-hour emergency veterinarian coverage, submission of required reports, and improving language in the services agreement.

Each finding includes a ranking of risk based on the risk assessment that takes into consideration the circumstances of the current condition including compensating controls and the potential impact on reputation and customer confidence, safety and health, finances, productivity, and the possibility of fines or legal penalties.

Items identified as findings and all conclusions and recommendations in this report are the opinion of the Audit Department. Clark County management is responsible for making final determination on implementation of corrective actions.

Auditee responses were not audited, and the auditor expresses no opinion on those responses.

Findings, Recommendations, and Responses

Support for Shelter Capacity Calculations Not Provided to Animal Protection Services - Stated Capacity

The Animal Foundation does not provide support for their daily shelter capacity calculation to Clark County Animal Protection Services. Further, capacity figures reported indicate staffing shortages.

4 We performed several announced and unaccounted visits to the Lied Animal Shelter. See Appendix A for details of the work performed.
The Animal Foundation uses a nationally recognized formula\(^5\), called the Capacity for Care, to evaluate the shelter’s ability to provide adequate care based on the staffing and shelter population. This percentage is then translated into one of three categories - green, yellow, or red - as illustrated in Figure 4.

**Figure 4. The Animal Foundation Calculates the Shelter Capacity Using Staff Hours and Shelter Population.**

Reduces Shelter Accessibility (High Risk)

The Animal Foundation generally communicates the shelter’s daily capacity code through e-mail. In addition, when there is a physical restriction on capacity, such as a shortage of available large dog kennels, this is also communicated to Animal Protection Services.

We re-computed \(^6\) the capacity for care for December 2022 and found that The Animal Foundation did not exceed their capacity for care. However, we found some discrepancies in the capacity percentages communicated to Clark County Animal Protection Services. Figure 5 shows the discrepancies we found.

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6 We re-computed the capacity for care based on staff hour documentation provided by The Animal Foundation. For additional information on our testing procedures, see Appendix A.
The Animal Foundation Shelter Services Agreement

Administrative Services 7 The Animal Foundation uses an appointment system for animal surrenders by the general public.

Figure 5. Capacity for Care is a Projection Which Sometimes Results in Discrepancies Based on Actual Staff Hours.

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<tr>
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<tr>
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<td>12</td>
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</table>

Average 22

Source: Auditor prepared.
Note: Between December 22 - December 31, 2022, data was not available for this comparison.

The Animal Foundation includes a 16-hour buffer in their projections to account for staff call-outs, which causes the discrepancy. As it is currently, Animal Protection Services has no way of confirming the conditions that are being relayed. Animal Protection Services is not provided with support for the condition - only the code ‘green, yellow, or red’ with some additional verbiage about intake availability.

When the shelter is at ‘code red’ the intake of stray animals is reserved for animals considered dangerous or in need of veterinarian care. This requires Animal Protection Services to plan accordingly. The ‘code red’ condition also supports the use of a managed intake process 7. We believe The Animal Foundation overstated capacity to Clark County Animal Protection Services to discourage drop-offs to the shelter.

7 The Animal Foundation uses an appointment system for animal surrenders by the general public.
Although the services agreement does not require the computation to be provided, we believe it would be valuable to ensure the accuracy of the code being relayed. It would also increase the ability of Animal Protection Services to provide oversight. This includes verifying the shelter's occupancy and validating how far out surrender appointments are being scheduled.

The capacity for care percentages also illustrates that there may be staffing challenges (*staff hours are one of the factors in the computation*). Inadequate staffing levels reduce accessibility to the shelter.

**Recommendation**

1.1 Schedule more staff in the intake/receiving area to better process the intake of animals.
1.2 Provide support for the Capacity for Care calculation.
1.3 Communicate to Animal Protection Services in daily emails the following:
   - Staffing hours;
   - Total population of large and small dogs;
   - Shelter capacity; and
   - Remaining capacity for large and small dogs.
1.4 Retain emails for future reference and proof of submission.

**Management Response**

The Animal Foundation Response:

1.1 The Animal Foundation agrees that staffing should be sufficient and has made significant advances in hiring and retention.
1.2 The Animal Foundation no longer uses the color-coded system to communicate the capacity of the shelter to Animal Protection Services. It was decided, after initially testing this system, that the daily communication of a color to represent the capacity of the shelter led to confusion and miscommunication. While impending or projected capacity issues are still communicated to our Animal Protection Service partners, this is no longer done daily. It is important to note that Clark County Animal Protection Services has full access to the shelter database software. This database includes information about individual animals and the number of animals currently being sheltered at The Animal Foundation.
1.3 While daily emails are no longer used, The Animal Foundation will instruct Animal Protection Services on how to utilize the shelter software to access the “Space Report”. This report contains the total number of animals being sheltered at The Animal Foundation and the status of those animals and lists specifically which kennels are open or occupied.

1.4 The Animal Foundation agrees that documentation should be retained.

Animal Protection Services Response:

1.1 Agree with this recommendation, consistent and adequate staffing is needed.

1.2 Recommend elimination of the Capacity for Care calculation email communications; however, implement an email communication method to alert Animal Protection Services of unique or urgent situations occurring in intake, capacity or health/outbreak crisis.

1.3 Recommend elimination of daily emails for identified issues, see response to 1.2.

1.4 Agree with this recommendation to retain documentation.

The Animal Foundation does not have formal services agreements with their after-hours third-party emergency veterinarian service providers. Further, with the current veterinarian scheduling, there are instances where there may be gaps in emergency care.

While the Lied Shelter has an in-house surgery center and veterinarian clinic, it does not have 24/7 in-house veterinary staff. To ensure 24-hour care is available, The Animal Foundation relies on a small network of outside emergency veterinary care providers. These outside providers are able to provide emergency care at their clinics during the times when The Animal Foundation veterinarian staff is unavailable - typically during off-hours.

The third-party providers are generally available from 6 pm to 6 am. The Animal Foundation typically has an on-site veterinarian staff working from 7 am on weekdays and 8 am on weekends. This creates a small window of time where there is potentially no veterinary coverage.
By not having an established agreement in place, the third-party providers may fail to follow the agreed pricing or may reduce their availability. Having an agreement in place reduces these risks.

We rated this a low risk finding because The Animal Foundation has relationships with more than one provider, and we believe 24-hour care is being provided when medical conditions require it.

**Recommendation**

2.1 Establish a written agreement with the third-party, after-hours emergency veterinarian providers.

**Management Response**

The Animal Foundation Response:

2.1 The Animal Foundation is currently in the process of executing new contracts with our third-party, after-hours emergency veterinarian providers. While an agreement has been in place for several years, previously executed contracts could not be located after several transitions in leadership at all three organizations. It is also important to note that in addition to veterinary staffing on site, The Animal Foundation has an assigned schedule for a staff veterinarian to be on call between 6 am and 7 am on weekdays, and between 6 am and 8 am on weekends.

Animal Protection Services Response:

2.1 Agree with this recommendation; provide agreements to Animal Protection Services.
The Animal Foundation did not send the following required reports to Clark County:

a. The annual budget for 2022;
b. The audited financial statements for 2021;
c. A report of all expenditures from the shelter capital reserve;
d. The annual calculation of the capital reserve fund total amount and allocations for 2022.

The lack of reporting reduces the County’s ability to oversee The Animal Foundation’s overall financial condition.

We rated this a low risk as the reports were available, but they were not sent for unknown reasons.

**Recommendation**

3.1 Implement a process to submit required reports to Clark County under the terms of the services agreement and retain evidence of submissions.

**Management Response**

The Animal Foundation Response:

3.1 This one-time lapse in reporting is attributed to staff and leadership vacancies. A new system is now in place to facilitate the timely submission of these documents.

Animal Protection Services Response:

3.1 Agree with recommendation to provide reports as required.
Shelter Services Agreement is Vague and Lacks Detailed Requirements (Low Risk)

We believe there is opportunity to strengthen the Animal Care and Shelter Services agreement, in order to provide better delivery of service.

The Animal Foundation Animal Care and Shelter Services agreement was originated in 2003 and last amended in 2015. Since that time, The Animal Foundation has revised business practices and the current services agreement no longer reflects current operations.

We believe the following are some of the areas that can be improved/further clarified:

**General Public Animal Intake Accessibility** - The services agreement requires that The Animal Foundation be the provider of care and shelter for animals. They are to receive animals from animal control officers and residents. Furthermore, the agreement requires The Animal Foundation to maintain public operating hours for a minimum of 48 hours per week, including a minimum of eight hours per weekend.

Due to staffing shortages and an increase in the number of animals needing care, The Animal Foundation currently has a managed intake process. Members of the public must make an appointment prior to dropping off an animal at the facility. In many cases, the next appointment available to the public may be several weeks in the future.

There is no language in the agreement that prohibits this managed intake process. However, members of the public may feel as though shelter services are not being provided. Adding parameters for the intake process to the services agreement will set expectations as required by Clark County.

**Definition of Emergency Situations** - The Animal Foundation does receive animals on an emergency basis, but we could not determine how an emergency is identified. The services agreement should be amended to describe what constitutes an emergency.

**Availability to Answer Public Inquiry** - The current service agreement does not outline requirements for responding to public inquiries. The Animal Foundation does not provide sufficient staffing to immediately answer and direct calls from the community. All calls are processed by an automated system where the client is required to leave a message and wait for a call back.

The Animal Foundation’s current practice creates a risk to animals in need of shelter due to delays in responding to messages. This results in the community feeling that the
County is not meeting its obligation to provide care, control, and sheltering of animals which are sick, abandoned, lost, or improperly running at large within its jurisdictional boundaries.

**Notice for Public Meeting** - The service agreement requires that The Animal Foundation hold an annual meeting that is open to the community for the purpose of receiving public input on the services being provided. However, there are no details on how far in advance notification of the meeting should be held and how that notification should be handled. For the current year, The Animal Foundation posted the meeting notice on their website. Public attendance at the meeting was minimal.

**Accounting for Discounted Fees** - The Animal Foundation collects animal impound, boarding, and related fees imposed by County ordinance for animals sheltered at Lied. These fees are remitted to the County every month.

There are instances where The Animal Foundation gives a discount on the fees to serve their clients. Although a discount is provided, The Animal Foundation makes up the shortage and remits the full fee amount for the provided service. We believe the service agreement should be amended to address whether a fee discount would be appropriate or warrant an adjustment in funding.

We rated this a low risk finding as there needs to be some flexibility with service requirements due to the nature of animal care. Further, The Animal Foundation must maintain a balance where it can care for the animals currently housed while meeting the demands of the community.

**Recommendation**

4.1 Clark County Administrative Services should update services agreement to address the following:
   a. Managing animal intake;
   b. Conditions that warrant emergency drop-off;
   c. Public appointments and limits on wait times; and
   d. Fee discounts.

**Management Response**

4.1 The Animal Foundation agrees that the ambiguity of contract language should be addressed, with specific language developed in a number of areas outside of those recommended. The current contracts are significantly outdated and do not reflect organizational best practices supported by leaders in the animal welfare industry, including the National Animal Care and Control Association (NACA) and the ASPCA. We look forward to
addressing these issues cooperatively with Clark County in future contract discussions.

Animal Protection Services Response:

4.1 The Shelter Services Agreement should be updated to include specifics to assist with daily and overall operational requirements, as well as, improving community engagement. While items a through d will be considered, these may not be all inclusive.
Appendix A: Audit Scope and Methodology

Scope

Our procedures considered the period of July 1, 2021, through December 31, 2022. We reviewed operational procedures in place as of March 1, 2023. The last day of fieldwork was April 18, 2023.

Methodology

To accomplish our objectives, we conducted a preliminary survey that included reviewing applicable policies, procedures, and statutes. We also interviewed staff and performed a walkthrough observation of the facility. Based on the risks identified during our preliminary survey and discussions with staff, we developed an audit program.

We performed the following audit procedures:

- Conducted three Lied Animal Shelter site visits to determine whether:
  - Housing and grounds are clean, sanitary and overall, in good condition;
  - Trash is not accumulated in animal and/or general public areas;
  - Animals have water and food;
  - Animal kennels are reasonably dry and clean;
  - Kennels provide adequate ventilation and sufficient space for each animal to turn freely, stand, sit and lie in a comfortable position;
  - Areas are reasonably free of foul odor;
  - Animals are placed with compatible species;
  - Food containers are clean and water free;
  - Insects and pests are under control;
  - Staff is aware of procedures to minimize the spread of disease; and
  - Any animal under quarantine is kept separate from other animals.

- Used professional judgment to select 15 animals 8, surrendered and reviewed their case file to determine whether:
  - A veterinarian examination was provided upon intake and emergency medical care was provided, as needed;
  - The animal was inspected for a microchip and follow-up with the registered owner (if any) was performed;

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8 There was a total of 24,219 animals brought in during calendar year 2022.
• A picture and description of the animal was annotated in the animal case management system; and
• Care was provided for the required 72-hour holding period.
• Used professional judgment to select five animals euthanized during the audit period and reviewed their case file to determine whether:
  o Procedure was performed by properly licensed personnel; and
  o Reason was documented and based on established criteria;
• Performed four drive-by visits and reviewed posted business hours to determine whether the shelter is open for the required amount of time.
• Used professional judgment to select three (out of 12) months and reviewed invoices from two emergency veterinarian providers to determine whether emergency care is being provided after hours.
• Used professional judgment to select 15 animals released during the audit period and reviewed their case file to determine whether they were administered a rabies vaccination.
• Used professional judgment to select five animals brought in (or surrendered) during the audit period and reviewed their case file to determine whether they were spayed or neutered (if needed).
• Used professional judgment to select five animals surrendered during the audit period and reviewed their case file to determine whether the owner(s) were notified of alternatives to surrendering and were informed that their animal may be euthanized.
• Reviewed the monthly recording of boarding, surrender, euthanasia, and impound fees between November 2021 and October 2022 to determine whether recorded fees are in agreement with packets provided by The Animal Foundation.
• Used professional judgment to select 10 dates from 2022. For these dates, reviewed The Animal Foundation’s remittances report and traced to daily records to determine whether all collected fees (boarding, surrender, euthanasia, and impound) were remitted to the County in their entirety.
• Attended The Animal Foundation’s yearly public meeting to confirm that the meeting was open to the public and input from the public was allowed.

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9 Out of approximately 5,562 euthanasias for calendar year 2022, per our internal analysis.
10 There were 3,900 animals returned to owners in calendar year 2022.
11 There was a total of 24,219 animals brought in during calendar year 2022.
• Reviewed documentation evidencing the submission of the two required monthly financial and performance reports. Also measured timeliness to determine whether submission was done in accordance with the services agreement.
• Reviewed calendar year 2022 inspection reports to determine whether:
  o Routine inspections are being performed;
  o Inspections are documented;
  o Issues are relayed to The Animal Foundation; and
  o Corrective action is followed-up on.
• Performed one after-hours animal drop off observation with Animal Protection Services to determine whether:
  o Officers are using the animal case management system to enter information on animals they handle;
  o The shelter has an area with tags available for deceased animals; and
  o A wash bay is available, and officers are performing reasonable disinfecting procedures.
• Used professional judgment to select the month of December 2022 and re-computed daily shelter occupancy to assess the accuracy in the occupancy figures reported to Animal Protection Services.
• Calculated the Consumer Price Index (CPI) for 2016-2022 and re-calculated the aggregate and capital reserve funding to verify the amount was properly increased in accordance with the services agreement.
• Re-computed the County’s portion of the total aggregate and capital reserve funding for calendar year 2022 to confirm the County was charged the correct amount based on the total legal hold days.
• Re-computed the total legal hold days for calendar year 2022 to confirm the accuracy of the calculation.
• Used professional judgment to select three months in 2022 and confirmed that expenditures out of the capital reserve fund were for items allowed by the services agreement.
• Used professional judgment to select three months in 2022 and re-performed the capital reserve fund reconciliation to confirm the accuracy of the work performed. Also verified that capital funds are kept separate from operating funds.
• Reviewed documentation evidencing that The Animal Foundation provided the required annual reports to the County.
• Reviewed insurance documentation to determine whether The Animal Foundation maintains the
required insurance coverage in accordance with the services agreement

- Reviewed documentation evidencing the existence of a business continuity plan. Reviewed the plan to determine whether the plan is comprehensive and defines roles.
- Identified key operational processes and confirmed that The Animal Foundation has established written policies and procedures covering those areas.
- Analyzed the euthanasia animal outcomes data for the period of January 2021 through December 2021 to identify euthanasia counts for birds, cats, dogs, livestock, and others. Used the total outcomes to determine whether rates were reasonable by comparing to other mid-to-large cities.
- Used professional judgment to select 30 (out of approximately 10,617) animals marked as having ‘normal’ condition ¹² upon intake that had an outcome of euthanasia between January 2021 - December 2022. Reviewed the case files for these animals to determine whether euthanasia reasoning was documented, and condition was unhealthy or untreatable.

While some samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our department is independent per the GAGAS requirements for internal auditors.

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¹² Animals may initially appear to be in normal condition; however, testing may reveal a previously unknown condition. Some animals may experience health or behavioral deterioration being in a shelter setting.