June 15, 2007

Scott Ellis
Clerk of Courts
400 South Street
Titusville, FL 32781

      RE: Limited Scope Audit of Animals Services

Dear Mr. Ellis:

Pursuant to your request, we have conducted an audit of the process of intake and disposition of animals by Brevard County Animal Services and Enforcement Department (BASE). The following is a report of findings and recommendations.

Thank you.

Sincerely,

Trudie Infantini, CPA
Internal Auditor

EXECUTIVE SUMMARY

The purpose of the audit is to investigate allegations of animal selling and verify the Brevard County Code Chapter 14, the Brevard County Animal Services and Enforcement (BASE) Manual, and other Brevard County Policies pertaining to animal control are being followed.

Overall Finding: The initial allegation of animal selling was not verified or proved incorrect. Inadequate controls hindered the investigation of this activity. Internal Audit found weak internal controls, lack of certain key policies, and some lack of adherence to policies that exist.

Finding 1: In the course of the audit we received three different lists. We originally obtained a list, which reflected 251 animals were transferred to an Animal Enforcement Officer. This list was taken directly from the Chameleon software used by BASE in early October 2006. Then on November 6, 2006 the Director provided Internal Audit with a list that had only six animals on it. It was not computer generated by Chameleon. A final request was made on January 3, 2007 to the Support Supervisor of BASE. This final list had 130 animals on it.

Finding 2: The data in Chameleon was modified during our audit. The data was changed to reflect only 130 animals had been transferred to an Animal Enforcement Officer rather than the 251 from the original list. Internal Audit reviewed a data change report dated November 16, 2006. The six-page report listed 294 animal records that were changed between October 27 and November 16, 2006 by the Support Supervisor.

Finding 3: Internal Audit found documents to support that prior to their transfer to rescue organizations animals were not spayed, neutered or vaccinated. BASE did not have any supporting documentation the animals were spayed, neutered or vaccinated after adoption.

Finding 4: Internal Audit selected 50 pure breed dogs and cats, ferrets, and exotics (roosters, pigs, birds, snakes, and iguanas). We found 29 of the 50 did not have an owner name listed in the computer.

Finding 5: Internal Audit found 155 pure breeds and exotics were released without the county receiving a fee or documentation that the fee was waived.

Finding 6: BASE does not require rescue groups to provide the final destination of animals given to them and the rescue groups do not record this information. The information is required by Brevard County Code §14-45 (c) (1).

Finding 7: BASE lists animals as being transferred to certain groups; however, certain groups told Internal Audit that some of the animals were not transferred to them.

Finding 8: Internal Audit found 37 animals (6 different types) transferred, without charge, to **the same person,** on **the same day**. To date, no paperwork has been received by BASE that they were adopted out.

Finding 9: Any user of the BASE software can make changes to data in the database. The software does not permit tracking of what changes were made by whom.

Finding 10: Internal controls were lacking on deceased animals. BASE does not maintain a freezer log.

<u>**PURPOSE**</u>

The purpose of the audit is to investigate allegations of animal selling and verify the Brevard County Code Chapter 14, the Brevard County Animal Services Manual, and other Brevard County Policies pertaining to animal control are being followed.

<u>**BACKGROUND**</u>

General

The Brevard County Animal Services and Enforcement Department (BASE) is governed by the Brevard County Code Chapter 14, the Brevard County Animal Services Manual, and Brevard County Administrative Orders and Polices.

Animal Intake

Brevard County operates two animal shelters—South Area Care Center (SACC) and North Area Care Center (NACC). The software used to track animals is called Chameleon. When an animal is brought into SACC or NACC an information card is manually completed. Information collected includes: date, log #, tag #, name, breed, age, sex, markings, how it was obtained, statement of surrender, and health check information. The card is also used to denote whom the animal was transferred to if it was not adopted, or if returned to the original owner. When a person or rescue group picks up an animal, their name is entered on the card.

BASE staff enters data about animals they receive in the computer using the Chameleon program. Chameleon is the software program that stores all the data on: the animals processed by BASE, the animals registered in the County, the owners of the registered animals, the individuals that drop off animals at the shelters or report animal issues, the rescue groups that pick up animals, and on staff. The data entered includes:
- Animal ID – This is a unique number assigned by Chameleon when data is first entered on an animal new to the shelter.
- Source ID – This is the number assigned to the individual that dropped off an animal at the shelter. Frequently, it is an Animal Control staff member that picks up the animal in their service vehicle. Each Animal Control staff has their own number.
- Owner ID – This is the number assigned to the individual (or rescue group) that takes ownership of an animal. Each individual should have only one number assigned to them, regardless of whether they own an animal, dropped one off, or is an Animal Control staff member with the shelter.

Chameleon may be used to generate many reports or perform searches of the database. Some searches that may be performed include: listing all the animals that have same Owner ID or listing all the animals that have the same Source ID. Since Chameleon automatically generates a number for animals when the animal is first entered into the system, occasionally an animal is entered twice. This occurs when the same animal is picked up again. This creates a need to merge records for that animal.

Animal Transfer/Disposition

Animals leave the shelters by being: 1) returned to their owner; 2) transferred to a rescue; 3) adopted; and 4) euthanized.

Brevard County Code, Chapter 14 governs the impoundment and disposition of animals. The Code states, in §14-44 (e), No animal impounded pursuant to this article shall be released until: (1) The owner of an impounded ferret, dog, or cat which is not vaccinated against rabies, or which does not have a valid animal license tag, arranges for rabies vaccination and obtains an animal license tag for the dog or cat; and (2) The owner of an impounded animal pays the fees for impoundment, board and feed, and any additional fees for rabies vaccination, veterinary expenses, citation fees, and an animal license tag.

The Code states impounded animals become the property of the County when an owner has not been located or identified within five days of impoundment. However, §14-45 (c) allows the County to transfer ownership of such animal to a humane society, humane agency, law enforcement agency, zoo or other person, institution or agency, provided that such person, institution or agency agrees to record the name and address of the new owner upon subsequent transfer of ownership of the animal.

The Brevard County Animal Services Manual provides for the release of animals to rescue organizations. Prior to placement with a rescue organization the animals must be vaccinated and spayed or neutered. Fees are $40 for cat rescue and $60 for dog rescue.

SCOPE

We reviewed the Brevard County Code Chapter 14, the Brevard County Animal Services Manual, and Brevard County Administrative Orders and Policies. We reviewed the detailed procedures for entering all information in Chameleon.

We reviewed reports from Chameleon that were prepared October 2006, November 2006 and January 2007. We also reviewed the data entry change logs for October and November 2006.

BASE staff and two individuals that accept animals from the shelter, who do not work for BASE, were interviewed.

Overall Finding

Overall Finding: The initial allegation of animal selling was not verified or proved incorrect. Inadequate controls hindered the investigation of this activity. Internal Audit found weak internal controls, lack of certain key policies, and some lack of adherence to policies that exist.

FINDINGS AND RECOMMENDATIONS

Finding 1:

Incorrect list of animals provided to Internal Audit

Internal Audit obtained a list which reflected 251 animals were transferred to an Animal Enforcement Officer. This list was taken directly from the Chameleon software used by BASE in early October 2006. Then on November 6, 2006 the Director provided Internal Audit with a different list, per BASE, 'that includes all animals transferred to the Animal Control Officer and the current status of those animals'. This list had only six animals on it and was not computer generated by Chameleon. A subsequent request was made on January 3, 2007 to the Support Supervisor of BASE. Internal Audit specifically requested the Support Supervisor to provide a 'Chameleon generated list' of all the animals reflecting the referenced Animal Control Officer as the owner. This final list had 130 animals on it.

Per the change log the Support Supervisor changed the owner name on 118 of the 119 animals listed in the officer's name during the calendar year of 2005.

The Support Supervisor was not able to provide support that would corroborate the justification for the changes. Therefore there is a lack of accountability for the changes and creates the appearance of falsifying documentation.

Recommendation: We recommend:
1. The County Manager inquires from the managers and support supervisors of BASE, as to why conflicting information was provided to the auditors.
2. We recommend the County Manager review and make changes to the chain of supervision and the policies, procedures, and internal controls at the BASE.
3. We recommend the BASE create data change orders to be used whenever requesting data to be changed in the system.

Response: As the Clerk's Office did not provide the exact reports used for comparison as part of the investigation, Animal Service and Enforcement staff cannot analyze the data results or findings.

Rebuttal: BASE had the same list as the Internal Audit Department had. This is how BASE was able to transfer 121 animal records out of the animal control officer's name. The list began with 250 animals in the officer's name, BASE removed 121 animals, and one name was added during 2006 which is why the new list had 130 animals on it.

<center>**Finding 2**:</center>

Data was modified in Chameleon during the audit process

The data in Chameleon was modified during our audit. The data was changed to reflect only 130 animals had been transferred to an Animal Enforcement Officer rather than the 251 from the original list. Internal Audit reviewed a data change report dated November 16, 2006. The six-page report listed 294 animal records that were changed between October 27 and November 16, 2006 by the Support Supervisor.

The Support Supervisor changed the 'owner name', on records between one and two years old. The original 'owner name' was an Animal Enforcement Officer. The new name entered was one of three other names or the owner name was completely removed with no 'owner name' provided. The owner name was completely removed from four snakes (1 boa constrictor and 3 ball pythons). The Support Supervisor did not have any change orders to support the changes. BASE was not able to provide justification for the changes made in the system.

Internal Audit observed a stack of 43 animal ID cards, dated February 2006, with an unsigned note attached that said "ALL THESE TRANSFER TO HER 3/29/06 MARILYN DOWNS". The transfer occurred January 31, 2007, one year later. There was no backup documentation to support the transfer of these 43 animals to Marilyn Downs, on March 29, 2006, one year later. The Support Supervisor stated to the auditors that she was going to do what she was told to do.

There are no internal controls to prevent unauthorized changes from being made. There are no internal controls to detect unauthorized changes have been made. There are no internal controls to verify the changes made are correct. A lack of controls creates an environment to potentially falsify information without being accountable.

Recommendation: We recommend:
1. The County Manager inquires from the managers and support supervisors of BASE, as to why the data was changed; and inquire from the support supervisor who told her to make the changes.
2. We recommend the County Manager review and make changes to the chain of supervision and the policies, procedures, and internal controls at the BASE.
3. We recommend the BASE create data change orders that contain the signature of the individual requiring the change, the reason for the change, and why the individual feels the change is correct.

Response: As the Clerk's Office did not provide the exact reports used for comparison as part of the investigation, Animal Service and Enforcement staff cannot analyze the data results or findings.

All users of the Chameleon have a unique user ID and password. When a user logs in, their name and location are stored to all records that are created or updated in addition to the date and time of the transaction. No users have delete privileges to any table except for the System Administrator. No user, not even the System Administrator, can delete a Receipt record from the database. All changes to the database can be tracked by user ID. Without training it is easy for a novice user to have limited success in navigating the database.

Rebuttal: As stated in Finding # 1 above, BASE did have the same list that Internal Audit was using. Further, although each user may have their own unique user ID and password, these IDs and passwords may be shared. Per an e-mail dated February 5, 2007 from Kathy Beatson, both Ms. Beatson and a co-worker may use the same user ID, which is 'sysadm'.

BASE did not respond to the issues raised in the finding. 'Why was the owner name changed on over 120 records over a year after the event? What support was there to justify the changes since the animal control cards did not support the changes made (Internal audit reviewed many of the cards and no support was present on the cards)? What internal controls will be put into place to prevent unauthorized or illegitimate changes? Who will monitor and oversee the change function? When will BASE create written procedures to authorize data changes?'

Finding 3:

Spaying, neutering, and vaccinating are not consistently required.

Internal Audit found documents to support that prior to their transfer to rescue organizations animals were not spayed, neutered or vaccinated. BASE did not have any supporting documentation the animals were spayed, neutered or vaccinated after adoption. The Brevard County Animal Services Manual provides for the release of animals to rescue organizations provided they are spayed or neutered first and have proof of vaccination. A memorandum provided to Internal Audit by the Director of BASE states it is policy to spay or neuter all pets before they leave the shelter, but there may a medical or age reason why this is not performed. BASE did not provide to Internal Audit support to justify transferring the animals (in our audit sample) without being spayed or neutered first.

Failure to require all animals leaving the shelter to be spayed may cause additional animals to be born and therefore, possibly more to be euthanized in the future.

Recommendation: We recommend BASE staff require all animals that leave the shelter be vaccinated and spayed or neutered, either prior to leaving the shelter or upon adoption, in accordance with the Manual. Policy exceptions should be approved in writing by the shelter supervisor and the reason for the exception should be stated.

Response: The Animal Services and Enforcement Shelter Operations Manual will be updated to ensure the use of Rescue Operations is represented properly. The Department has already begun the process for issuing receipts for all animals that leave the shelter through any means, including Rescue Operations and Foster Caregivers.

Rebuttal: Internal Audit will verify all the animals that are transferred out of the shelter have been spayed or neutered and vaccinated, according to the Animal Enforcement Ordinance of the Brevard County Code, Section 14-66, by September 2007.

<div align="center">**Finding 4:**</div>

Current animal location is not tracked

Internal Audit selected 50 animal identification cards for review. The cards we selected were primarily exotics (roosters, pigs, birds, snakes, and iguanas), ferrets, and pure breed dogs and cats. The log number on the cards was located in the database to determine who received the animal. We found 25 of the 29 dogs, cats, and ferrets had owner names or rescue group names, and only 6 of the 21 exotics had an owner name listed in the database. Two of the exotics that do not have an owner name are 'ball pythons'. The owner name for the pythons was originally an Animal Control Officer. The owner name was removed and the owner name was left blank after the Internal Audit started.

Without the original owner name for each animal the BASE staff are unable to determine if one individual may be obtaining, from the shelters, too many animals for them to care for or have more animals than the county permits in one household.

Recommendation: We recommend BASE create controls to prevent discharging animals without entering who took custody of the animal in the database. A 'discharge receipt' could serve a dual purpose of verifying the individual that leaves with an animal also has verification of the amount paid to take the animal.

Response: The Animal Services and Enforcement Shelter Operations Manual will be updated to ensure the use of Rescue Operations is represented properly. The Department has already begun the process for issuing receipts for all animals that leave the shelter through any means, including Rescue Operations and Foster Caregivers.

As the Clerk's Office did not provide any documents that showed any of the animals that have been in our facilities were pure breeds, Animal Services and Enforcement staff cannot analyze the data results or findings.

Rebuttal: Internal Audit discussed the finding with the Assistant BASE Director on January 3, 2007. All the documentation was shown to the Assistant Director at that time. The Assistant Director was not able to determine where the animals were now located. Eight of the 50 animals were originally listed with an Animal Enforcement officer as the owner. All of the eight have since been transferred out of his name; 7 no longer provide a name for the owner.

BASE fails to address the issue that between October 27 and November 16, 2006 staff completely removed the 'new owner's name' of animals transferred out of the shelter and changed the name of the owner on at least 100 other animals. BASE's explanation for the changes was, "We (Kathy Beatson, Assistant Director, and Kevin Early, an Animal Enforcement officer) looked at the actual cards from the shelter and the information in the database and updated the information so that the information was accurate. Some of the information was updated based on verbal information received from the staff at SACC." One must question how SACC and other staff at BASE could remember, **over one year later**, where 130 animals were transferred.

The Clerk's office set up and confirmed an exit conference with the BASE Director, Craig Engelson; Assistant Director, Kathy Beatson; then Assistant County Manager, Don Lusk; Assistant County Manager, Peggy Busacca; two county attorneys; and Clerk of Courts, Scott Ellis; and Internal Audit staff, Trudie Infantini, Carie Exline, Doug Baker, and Richard Scoles. The meeting was offered on March 5, 2007. March 14, 2007, Ms. Busacca's office set up the meeting. The meeting was confirmed by Trudie Infantini on March 30, 2007 however, while all personnel representing the Clerk of Courts were present, only Ms. Busacca attended the exit conference on behalf of BASE. Ms. Busacca did not request any information at that time.

Finding 5:

Fees are not charged to obtain animals

Internal Audit found 155 pure breeds and exotics were released without the county receiving a fee or documentation that the fee was waived. Internal Audit reviewed 50 animal identification cards and 118 animal records (which had data changes). Two animals were deducted because they appeared in both samples. The log number on the cards was located in the database to determine if the proper fees were paid before the animals were released or if the proper staff waived the fees. See chart below:

Type Selected	Number Reviewed	Number with a Fee charged	Number without Support for Waiving fee
Animal ID cards	50	7	43
Animals that had the owner name changed	118	4	114
	-2		-2
	166	11	155

Failure to document the fee being charged and/or waived is a violation of policy and is an important internal control over cash receipts in the department. This lack of internal control could lead to theft. Further, many of the animals sampled were pure breeds or exotics and could be sold for a high price in the pet market/auction.

Procedures should include internal controls and a segregation of duties over many functions of the BASE; data entry in Chameleon, fee collection, and authorization to waive fees. Senior Management should be the only one allowed to authorize fee waivers in writing and through computer override. There should also be regular reconciliations of fees to that claimed in Chameleon.

Recommendation: We recommend:
1. BASE staff creates procedures and establish internal controls over the collection of fees for the animals being transferred out of the shelter.
2. Exceptions and/or waived fees should be noted and signed off by the senior management.
3. Signs should be posted inside the shelter that advises all adopters or rescuers not to leave without a receipt. A 'discharge receipt' could serve a dual purpose of verifying the individual that leaves with an animal also has verification of the amount paid to take the animal.
4. We recommend the County Manager inquire from the managers and support supervisors of BASE, as to why fees were not charged in all for each of the 155 cases.
5. County Management should ask for an analysis and audit of cash received in by the BASE over the past 2 years.

Response: As the Clerk's Office did not provide any documents that showed any of the animals that have been in our facilities were pure breeds, Animal Services and Enforcement staff cannot analyze the data results or findings.

Rebuttal: Internal Audit discussed the finding with the Assistant BASE Director on January 3, 2007. All the documentation was shown to the Assistant Director at that time. Internal Audit was told that rescue organizations did not pay fees and that is just how 'it is.'

BASE did not respond to the issues raised in the finding. 'Why are so many animals being transferred out of the shelter without charging fees? Why doesn't BASE have internal controls to detect when more animals have been transferred out of the shelter than the revenue collected would have indicated?'

Finding 6:

The rescue groups do not maintain a list of where the animals go as required by Brevard County Code §14-45 (c) (1).

The Brevard County Code allows the County to transfer ownership of animals to a person, institution or agency, provided that such person, institution or agency agrees to record the name and address of the new owner upon subsequent transfer of ownership of the animal.

Internal Audit requested the location of the final destination of the animals given to a rescue group. BASE staff and two rescue organizations acknowledged receipt of animals but stated that BASE does not request this information and they themselves do not keep records of their final destination.

Internal Audit also observed a phone conversation between a BASE staff and another individual that was requesting a list of where the rescue animals go. Staff told this individual that once animals are transferred to a rescue BASE is no longer responsible for tracking the animal.

In addition, BASE performs background checks on individuals that go to the shelter to adopt animals. This background check includes verifying the new owner has a veterinarian, ample space for the pet to move around, have not exceeded the maximum number of dogs permitted, and whether the pet is a good fit based on if the owner has children. When animals are given to a rescue organization and do not inform BASE of their final destination this entire background check may be circumvented. As a result the animals could be going to owners with previous animal cruelty charges or that have too many pets.

Recommendation: We recommend BASE staff follow their procedures and track all animals, including those given to a rescue organization, until their final destination.

Response: No response was provided by BASE**.**

Rebuttal: BASE will not respond to the finding that BASE does not inquire where animals go once they have been 'designated' as going to a rescue. **§14-45 (c) (1)** states BASE can transfer ownership of animals, "provided that such person, institution or agency agrees to record the name and address of the new owner upon subsequent transfer of ownership of the animal."

BASE lists animals as being transferred to certain groups; however, certain groups told Internal Audit that some of the animals were not transferred to them.

A report produced in Chameleon, October 2006, listed an Animal Enforcement Officer as 'the owner' of 251 animals. A second report produced in Chameleon November 2006, of the same data, now had three different individuals as the owners of approximately 120 of the 251 animals. We then compared some of the animal intake cards to the data in Chameleon and discovered no support for the data change. For further investigation we interviewed two of the three individuals. They stated they had received some of the animals on the list but, not all. Based on this information we found that data was altered in the computer without support for the data change and there is no corroborating information to determine the true 'owner' of these animals.

BASE users all have the ability to change, or update, information in the database without an electronic data trail. The changes referenced above were allegedly made by the Support Supervisor. The Support Supervisor advised Internal Audit that BASE does not create and/or review a data change report. There are no internal controls to prevent unauthorized changes from being made. There are no internal controls to detect unauthorized changes have been made. There are no internal controls to verify the changes made are correct.

This lack of internal controls creates an environment for BASE staff to potentially falsify information and/or provide an opportunity for possible collusion among BASE staff.

Recommendation: We recommend BASE create polices and procedures to track and monitor changes to the data-base. BASE should establish a process that will allow data changes in Chameleon only when accompanied by a data change order.

We also recommend the County Manager designate one department to define and oversee the proper use of all county computer software applications. Countywide policies established should require all software applications to have electronic data trails. Currently the County allows many departments to operate their own information systems department without countywide uniformity. This recommendation is consistent with the recommendation that was agreed to in the external internal audit of 'Information Technology Planning and Organization' dated May 17, 2006.

Response: As the Clerk's Office did not provide the exact reports used for comparison as part of the investigation, Animal Service and Enforcement staff cannot analyze the data results or findings.

All users of the Chameleon have a unique user ID and password. When a user logs in, their name and location are stored to all records that are created or updated in addition to the date and time of the transaction. No users have delete privileges to any table except for the System Administrator. No user, not even the System Administrator, can delete a Receipt record from the database. All changes to the database can be tracked by user ID. Without training it is easy for a novice user to have limited success in navigating the database.

The Animal Services and Enforcement Shelter Operations Manual will be updated to ensure the use of Rescue Operations is represented properly. The Department has already begun the

process for issuing receipts for all animals that leave the shelter through any means, including Rescue Operations and Foster Caregivers.

Rebuttal: As stated in Finding # 1 above, BASE did have the same list that Internal Audit was using. Further, although each user may have their own unique user ID and password these IDs and passwords may be shared. Per an e-mail dated February 5, 2007 from Kathy Beatson, both Ms. Beatson and a co-worker may use the same 'sysadm' as a user ID. Therefore, at least two individuals have access to the delete function.

BASE did not respond to the issues raised in the finding. 'How will they improve the internal controls over operations, security and data management in Chameleon? When will each user ID only be used by one individual, rather than two? Where are all the animals now that were transferred out of the animal enforcement officer's name?

Finding 8:

37 animals were transferred to one person (a rescue) in one day.

Internal Audit discovered 37 different animals were transferred without charge, to one individual, who lives in a condominium, in one day. The animals transferred were: 3 ferrets, 3 rabbits, 2 guinea pigs, 12 hamsters, 15 birds, and 2 rats. To date, no paperwork has been received specifying that they were adopted out.

Internal Audit is not aware of any code or law preventing one individual having this many animals. The adoption process would not have permitted one person, living in a condominium, to adopt this many animals on one day, yet one person is permitted to 'rescue' this many animals on one day. It does not appear the same standard applies to all ownership.

Recommendation: We recommend BASE create policies and controls and establish parameters for transfers to prevent transferring too many animals to one individual, rescue or not, on one given day.

Response: The Animal Services and Enforcement Shelter Operations Manual will be updated to ensure the use of Rescue Operations is represented properly. The Department has already begun the process for issuing receipts for all animals that leave the shelter through any means, including Rescue Operations and Foster Caregivers.

Rebuttal: BASE does not address the issue of locating where the animals are that were transferred by the rescues.

Finding 9:

Any user of the BASE software can make changes to data in the database

Any user of the BASE software can make changes to data in the database. The software does not permit tracking of what changes were made by whom. An example: In October 2006 a prairie dog (animal ID # A333287) came to our attention. In November 2007, in our first meeting with the Director of BASE, we requested the Director pull up that record. He was not able to retrieve the record. Then, on January 31, 2007 during additional fieldwork we were able to retrieve the record using animal ID # A333287. However, the record no longer listed the animal as a male prairie dog but as a 'small domestic blk tiger cat' with the sex as unknown. In addition, rather than being fostered out by an Animal Enforcement Officer (as it was originally recorded) the 'cat' no longer had an owner name because the 'modified' record stated it had been euthanized. Finally, the computer record no longer shows the animal was dropped off at the SACC, it shows the 'cat' was picked up as a stray in Titusville.

Internal Audit was not able to determine who changed the animal record. Prairie dogs may not be sold in Florida. The disappearance of this animal, as well as a boa constrictor and five pythons (see Findings #2 and 4), raises serious questions as to the management of the Chameleon database. As stated in Finding # 7, there are no internal controls to *prevent* unauthorized changes from being made. There are no internal controls to *detect* unauthorized changes have been made. There are no internal controls to verify the changes made are correct. This lack of internal controls creates an environment for BASE staff to potentially falsify information.

Recommendation: We recommend BASE create polices and procedures to track and monitor changes to the data-base. BASE should establish a process that will allow data changes in Chameleon only when accompanied by a data change order.

We also recommend the County Manager designate one department to define and oversee the proper use of all county computer software applications. Countywide policies established should require all software applications to have electronic data trails. Currently the County allows many departments to operate their own information systems department without countywide uniformity. This recommendation is consistent with the recommendation that was agreed to in the external internal audit of 'Information Technology Planning and Organization' dated May 17, 2006.

Response: All users of the Chameleon have a unique user ID and password. When a user logs in, their name and location are stored to all records that are created or updated in addition to the date and time of the transaction. No users have delete privileges to any table except for the System Administrator. No user, not even the System Administrator, can delete a Receipt record from the database. All changes to the database can be tracked by user ID. Without training it is easy for a novice user to have limited success in navigating the database.

The audit findings state that a prairie dog with ID #A333287 is in fact recorded as a black cat. The database includes the ID number of the prairie dog as ID#A333281. This record is available for inspection.

Rebuttal: Internal Audit looked up the wrong ID # for the prairie dog and the record has been located. The Assistant Director removed the name of Animal Enforcement Officer, who was listed as the animal's owner. She stated, "Staff did not record what rescue the animal was transferred to. No rabies shots were given to the animal and no money was received for it." However, this animal may not be sold, transported or distributed in the United States per Federal Regulations, therefore the prairie dog must be located.

Finding 10:

Internal controls were lacking on deceased animals.

BASE staff may be called to pick up a dead animal. The animal is picked up from an on-site location and taken to either SACC or NACC and placed in the freezer. BASE does not use a freezer log and does not have dual control to determine that an animal was placed in the freezer.

Procedures should require two staff members independently certify dead animals. Without this dual control a member of BASE staff could state that an animal is dead (when it is alive), and then sell it on the open market. Some BASE staff hold a Florida Fish and Wildlife license to sell animals. This may create a conflict of interest.

Recommendation: We recommend BASE create policies and procedures that provide internal controls over all animals picked up by BASE staff, whether dead or alive.

Response: A freezer log of dead animals can be found in the Animal Services and Enforcement database. In addition to the freezer log, a contracted removal service provides Animal Services and Enforcement with a monthly breakdown of the carcasses removed weekly from each location. This information is available for inspection.

Rebuttal: BASE states a freezer log is available via Chameleon database. However, Internal Audit found the database to be invalid and useless. The SACC is overcrowded when holding 140 dog and 220 cats (per SACC staff), yet the inventory of animals at SACC (January 3, 2007) revealed:

Status	Cats	Dogs	Duration in SACC	
	# in the	shelter	From	To
Emergency Room	147	3	0 days	384 days
Receiving	79	58	0 days	348 days
Temporary Cage	50	66	0 days	859 days
Freezer	20	10	1 day	81 days
Foster	10	1	0 days	648 days
In Kennels	296	185		
Total At SACC	602	323		

We were not able to place any reliance on the freezer log since the inventory is not updated.