



Animal Services

Division of Inspector General

Office of Tara S. Green, Clerk of Court and Comptroller

Clay County, Florida

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The Honorable Tara S. Green, Clerk of Court and Comptroller
The Honorable Chairman and Members of the Board of County Commissioners

The Division of Inspector General has completed an audit of the Animal Services Department's processes.

We would like to express our appreciation to the staff of both the Animal Services Department and the Personnel Department for their cooperation and assistance throughout the course of this audit.

This audit was conducted in alignment with the principles of the Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA), as well as the Principles and Standards for Office of Inspector General published by the Association of Inspectors General (AIG).

We trust that the findings and recommendations in this report will be helpful in supporting the Clay County Board of County Commissioners' (BOCC) ongoing efforts to deliver reliable, effective, and efficient services to its residents, while upholding the highest standards of governance and compliance with all applicable laws and regulations.

Respectfully submitted,

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EXECUTIVE SUMMARY

The Division of Inspector General (henceforth referred to as “DIG” or “We”) conducted an audit of the Animals Services Department covering processes, controls, and data from October 1, 2024, through March 31, 2025. The audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. As such, the observations presented in this report may not be all-inclusive of areas where improvement may be needed.

Overall Conclusion

While the Animal Services Department demonstrates commitment to its mission and provides essential services to the community, the audit identified **control gaps and deficiencies** that require attention to mitigate risks related to data integrity, operational efficiency, and regulatory compliance. Overall, the control environment is **moderately effective**, but significant gaps in access management and controlled substance tracking require immediate remediation to reduce compliance, reputational, and operational risks.

Key Findings

- Lack of Formal Policy Review (p. 11)
- Unauthorized System Access (p. 14)
- Lack of Formal Access Review (p. 15)
- Controlled Substance Log Errors (p. 166-177)

Recommendations

- Implement quarterly user access reviews and enforce timely removal of terminated users.
- Strengthen controlled substance tracking through reconciliations, segregation of duties, and enhanced review protocols.
- Develop and maintain comprehensive policies and procedures aligned with NACA guidelines, with annual reviews and employee acknowledgments.

Impact

Addressing these issues will enhance operational integrity, safeguard animal welfare, and ensure compliance with state and federal regulations. Management’s timely remediation effort is critical to maintain compliance and safeguard public trust, as well as supporting the Board of County Commissioners’ commitment to effective governance and service delivery.

INTRODUCTION

Objectives

The objectives of the audit were to:

1. Determine whether policies and procedures are established, available, and adhered to.
2. Evaluate the internal controls of administrative and operations processes and determine if they adhere to best practices and in compliance with any applicable laws.
3. Evaluate the internal controls over animal and facility management for existence and effectiveness.
4. Evaluate that training programs and requirements for personnel are up to date and in line with best practices and in compliance with any applicable laws.

Scope and Methodology

To determine the key objectives, the DIG distributed a pre-audit survey and conducted interviews with Animal Services and Personnel Services. Based on those results, we identified maintenance of policies and procedures, adoptions, cash collections & reconciliations, IT systems, controlled substance logs, and training and certifications as the key processes in scope for this audit. The audit period included data, processes, and controls from October 1, 2024, to March 31, 2025.

To fulfill the audit objectives, the DIG performed the following:

1. Inquiries with the County Manager (CM), Assistant County Manager (ACM), Directors, Management and other key personnel from the Animal Services department.
2. Observed key processes and systems.
3. Inspected evidence to verify operating effectiveness of testing attributes.

Sampling techniques such as random, judgmental, and stratified sampling were used to evaluate controls. Internal controls provided coverage across various levels of risk. The sampling technique used was dependent on the control type, control design, and associated risk.

During the audit, DIG relied on Florida Statutes, the National Animal Care & Control Association (NACA) guidelines, and best practices to assist in guiding the approach while reviewing Animal Services (“AS”).

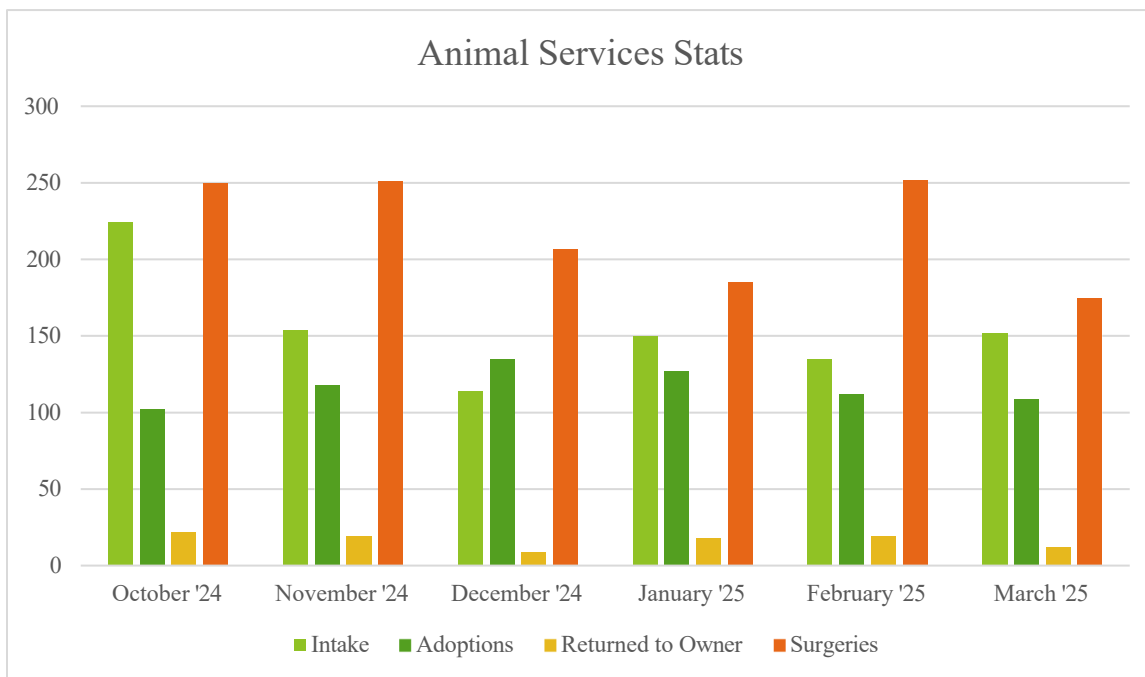
Background

Animal Services

The Animal Services Department operates as a division within the Internal, Community, and Social Services Department of the Clay County Board of County Commissioners (BOCC). The department is responsible for a range of animal-related services and functions, including intake, care, medical treatment, microchipping, fostering, handling of animal-related complaints, and adoptions. Animal Services utilizes PetPoint, a third-party software system, to manage animal intake, inventory, and medical service work orders. This system supports operational tracking and reporting for core departmental functions.

Total # of Cost Centers	FY23/24 Budget	FY24/25 Budget	Change from Prior Year
1	\$2,679,921	\$2,594,266	↓ (\$85,655)

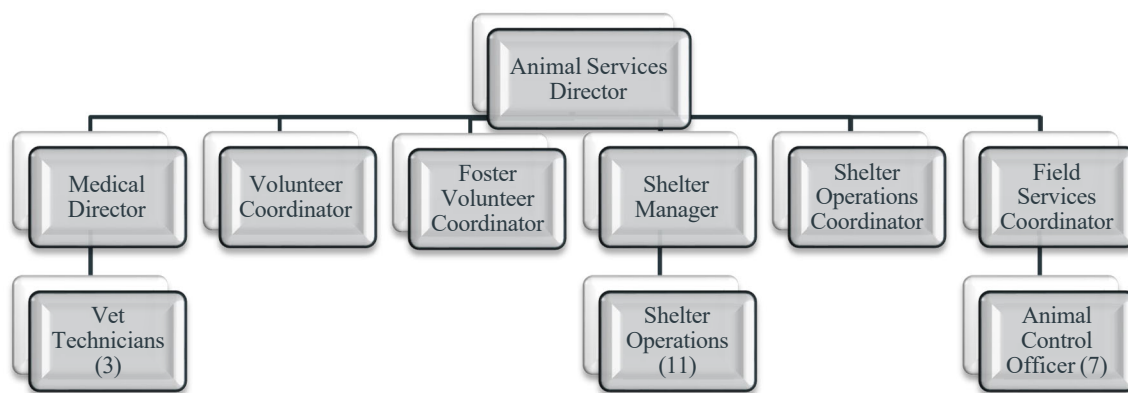
*as of July 1, 2025



*Stats gathered from BOCC website and PetPoint

Organizational Structure:

- **Animal Services Director:** The department is overseen by the Animal Services Director, who holds overall management responsibility.
- **Shelter Operations:** The shelter is directly managed by the Shelter Manager, who reports to the Animal Services Director. The Shelter Manager supervises 11 staff members.
- **Medical Services:** The Animal Services Shelter Medical Director is responsible for the medical service area and reports to the Animal Services Director. The Medical Director oversees 3 direct reports.
- **Field Services:** The Field Services division is led by the Field Services Coordinator, who also reports to the Animal Services Director and supervises 7 direct reports



Staffing

The AS department experienced the following staffing activity during the audit period:

- Staff Turnover & Movements:
 - 7 new hires
 - 1 internal promotion
 - 6 terminations occurred (i.e. resignations, retirements, involuntary separations)
- Position Count and Vacancies:
 - At the start of the period, the department had 29 positions, including 5 vacancies
 - One position (executive secretary) was restructured into a different department during the audit period, reducing the total to 28 positions.
 - By the end of the audit testing, 3 positions remained vacant.

These staffing changes provide insight into departmental stability, hiring, and potential resourcing needs. High turnover and vacancies during the audit period may have contributed to inconsistencies in policy adherence and training compliance.

Personnel Department – Training and Development

As of July 9, 2025, training and certification tracking for all Clay County departments, including Animal Services, is centrally managed by the Personnel Department. Oversight of training compliance is administered through the Target Solutions – Learning Management Platform, which is maintained by the Training and Development Manager.

Animal Control Officer Certification Requirements

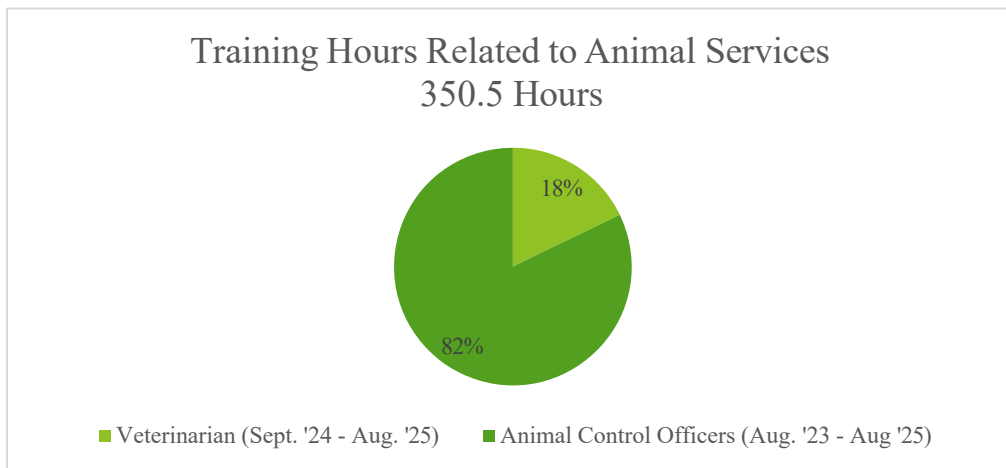
Pursuant to Florida Statute §828.27(4)(a), Animal Control Officers (ACOs) are required to complete 40-hour minimum standards training course to become certified. According to official job descriptions, this certification must be obtained within 12 months of employment.

Additionally, to maintain certification, ACOs are required to complete 4 hours of continuing education (CEUs) every two years.

Veterinary Licensing Requirements

The staff veterinarian must possess and maintain a valid Florida Veterinary License as a condition of employment.

The centralized system and defined statutory framework function as key internal controls, maintaining that personnel in specialized roles within AS possess the required qualifications and remain in compliance with requirements and state law.



Medical

The focus of this audit was around the surgery process, including the maintenance, tracking, and security of controlled substances.

The Animal Services Medical team, which consists of 3-4 members, averages over 200 surgeries per month. The majority of surgeries are focused on spaying/neutering animals. As a part of those surgeries, many animals require anesthesia. To administer the anesthesia, 2 main controlled substances are used:

Ketamine – a fast-acting anesthetic drug used for surgeries and acute pain

Butorphanol (Butorp) – Butorphanol is a synthetic opioid that is used to treat moderate to severe pain.

These two substances are mixed together with a third non-controlled substance, Dexmedetomidine (Dex), to make a mixture called KTD. The mixture is 10ml of Ketamine, 10 ml of Butorp, and 10ml of Dex. The total bottle is 30ml.

A bottle of Ketamine is 10ml. Due to the concentration levels, there is 100mg of Ketamine per ml. The dosage levels are 4 mg/kg for animal surgeries.

A bottle of Butorp is 50ml. Due to the concentration levels, there is 10mg of Butorp per ml. The dosage levels are 0.4mg/kg for animal surgeries.

Controlled substances are required to be tracked as noted by both internal procedures and the DEA. Logs are digitally and physically maintained by the AS Medical team. It should be noted that the calculation to determine dosages is done via manual data input into an excel calculation. As such, there is an increased chance of errors occurring due to the manual nature of the process. The risk associated with incorrect controlled substance logs includes:

1. Animal safety
2. Missing substances
3. Fines via DEA

TESTING RESULTS

The DIG identified various risks and corresponding controls within the Animal Services processes. Per our review, we noted 10 key controls that are or should be in place to effectively mitigate associated risks. The DIG performed tests of design and operating effectiveness for each of the identified key controls. The DIG noted that 6 controls were operating effectively, 1 control was deemed a deficiency, 2 controls were deemed control gaps, and 1 control was noted as a management recommendation/process improvement. Some of the risks associated with these findings are related to data integrity, inefficient operations and potential non-compliance with internal standards and/or external regulations. Please refer to Table 1 below for additional information.

Table 1

Department	Deficiencies	Significant Deficiencies	Material Weakness	Control Gaps	Effective	Total
Animal Services – Operations	-	-	-	2	5	7
Animal Services – Medical	1	-	-	-	1	2
Training and Development	-	-	-	-	1	1
Total	1	-	-	2	7	10

Process Strengths and Successes

1. Sufficient controls were in place to safeguard cash
2. Access to controlled substances is restricted to authorized personnel
3. Managing the pet adoption process

Objective 1 - Determine whether policies and procedures are established, available, and adhered to.

Process: Policies and Procedures

Department: Animal Services

Control: AS-PP-01

Control Description: Policies and procedures within the Animal Services Department are required to undergo a periodic (i.e. annually) and formal review by the Animal Services Director.

Control Purpose: Ensures documentation is current, relevant, and aligned with operational needs, requirements and regulatory standards.

Testing Procedures & Results: The DIG obtained the Animal Services Department policies and procedures as of October 1, 2024. While written policies and procedures existed for several processes, there was no evidence of a formalized or documented approval and review process during the audit period. Interviews with relevant personnel, including the AS Director, indicated that reviews occur, but the frequency and effectiveness of the process are informal and not consistently documented. The DIG selected a sample of policies and procedures for testing purposes, and noted that while the documents appeared to be current, the lack of formal approval records limits assurance that reviews were performed according to established schedules.

According to NACA “Clear, well-thought out policies and procedures provide guidance to the animal care and control personnel as to how to perform their duties, and to ensure that duties and animal care are performed in a consistent manner. Absent these policies and procedures, employees are likely to create their own procedures to accomplish a task. An employee’s failure to adhere to these policies and procedures may result in the discipline of the employee.”

Additionally, NACA gives guideline recommendations for agencies which includes an annual review of policies and procedures and a revision as needed. NACA provides a list of recommended policies and procedures with guidance to include additional ones as agencies deem necessary. Out of the 49 recommended policies and procedures from NACA, DIG noted that AS has formalized 13 of those specifically and has a total of 45 documented policies and/or procedures.

Conclusion: **Management Recommendation** (See AS-5 in the table below)

Objective 2 - Evaluate the internal controls of administrative and operations processes and determine if they adhere to best practices and in compliance with any applicable laws.

Process: Unique ID

Department: Animal Services / IT

Control: AS-PP-02

Control Description: The PetPoint system automatically generates a unique, system-assigned identification number for each animal upon initial data entry by authorized personnel. This ID cannot be altered by users and is retained permanently within the system.

Control Purpose: Enables unique and consistent tracking of each animal throughout its lifecycle in the system, supporting accurate inventory management, historical record integrity, and audit traceability.

Testing Procedures & Results: The DIG performed an inquiry of the animal intake and identification process on June 3, 2025, with the AS Director, Shelter Manager, and Executive Assistant.

Per review of the policies, interviews with key personnel, and walkthrough of the PetPoint system, the DIG noted that IDs are automatically generated by the system. The DIG inspected a sample of IDs and verified the following information.

- Upon manual entry of animal information into the PetPoint system, a unique animal identification number is automatically generated by the system.
- The ID generation process is automated and does not allow for manual assignment or alteration by users.
- Duplicate animal IDs are not permitted within the system.
- Animal ID numbers are not reused, even after an animal is no longer in the shelter's custody.

The DIG noted that the automated control is operating as intended. As such, this control appears to be designed appropriately and operating effectively.

Conclusion: **Operating Effectively**

Process: User Access Controls in PetPoint

Department: Animal Services

Control: AS-PP-03

Control Description: The PetPoint system enforces access restrictions using defined user groups and role-based permissions. System access is granted based on the user's job function, with each user assigned to a specific group that determines their level of access to system features and data.

Control Purpose: Restricts users to performing actions and viewing information appropriate to their job responsibilities, thereby supporting data security, segregation of duties, and minimization of unauthorized access risks.

Testing Procedures & Results: The DIG performed an inquiry of the user roles and access permissions within PetPoint on June 3, 2025, with the AS Director, Shelter Manager, and Executive Assistant, and again on July 9, 2025, with the Executive Assistant.

As part of the review, the DIG was provided with the PetPoint user role manual, which outlines the permissions associated with each role. Additionally, the department provided a complete list of users assigned to elevated access roles, specifically those classified as Administrator, Manager, or Power User.

The total population of users with these elevated roles was 32. Due to the small population size, the DIG selected 100% of the population (all 32 users) for testing. The purpose was to verify that access levels were appropriate based on each user's job function and consistent with documented role definitions.

The DIG noted that the system role structure is in place. Additionally, the DIG noted that user access is limited to those with appropriate operational needs, which aligns with the access control manual. As such, this control appears to be designed appropriately and operating effectively.

Conclusion: **Operating Effectively**

Process: User Access Controls in PetPoint

Department: Animal Services

Control: AS-PP-04

Control Description: **Suggested Control** – When a County employee separates from employment, or transfers departments, their access to the PetPoint system is promptly deactivated. The PetPoint Systems Administrator is notified within a specified time frame (i.e. one business day of separation). The administrator disables the user and documents the deactivation.

Control Purpose: To mitigate the risk of unauthorized system activity by former employees and supports the overall integrity and security of the PetPoint system.

Testing Procedures & Results: The DIG performed an inquiry of the user roles and access permissions within PetPoint on June 3, 2025, with the AS Director, Shelter Manager, and Executive Assistant, and again on July 9, 2025, with the Executive Assistant.

The DIG was provided with the PetPoint role manual, which outlines system permissions by role, as well as a user access listing identifying individuals with elevated access rights (Administrator, Manager, or Power User). The total number of users with these roles during the audit period was 32. Due to the small population size, the DIG selected 100% of the population for testing.

The DIG inspected the access for all 32 users to determine if any terminated or transferred employees were active on the system. To do so, each user was compared against employee status in Workday.

Observation:

During the audit period, the DIG noted that there was no formalized or documented process for updating or terminating PetPoint user access upon employee separation or transfer. While access removal may have occurred in practice, the absence of a standardized procedure introduces risk related to unauthorized access by former or transferred employees. The inspection noted that 3 terminated employees were still active in the PetPoint system. As such, this control does not appear to be designed appropriately.

Conclusion: **Control Gap** (See AS-1 in the table below)

Process: User Access

Department: Animal Services

Control: AS-PP-05

Control Description: **Suggested Control** – Management performs periodic reviews of user access within the PetPoint system to confirm that access levels remain appropriate based on employees’ current job responsibilities. These reviews are conducted at defined intervals and include verification that only authorized personnel maintain access.

Control Purpose: Management’s documented review to confirm the completeness and accuracy of user access helps mitigate the risk of unauthorized access to County systems.

Testing Procedures & Results: The DIG performed an inquiry of the user roles and access permissions within PetPoint on June 3, 2025, with the AS Director, Shelter Manager, and Executive Assistant, and again on July 9, 2025, with the Executive Assistant.

During the audit period, the DIG noted a control gap concerning the lack of a formalized requirement to perform periodic user access reviews. This gap increases the risk that user access rights may not be consistently updated or properly aligned with current job responsibilities.

Conclusion: **Control Gap** (See AS-2 in table below)

Process: Daily Logs: Controlled Substance

Department: Animal Services – Veterinary

Control: AS-MED-01

Control Description: Controlled substances are securely stored with access restricted exclusively to authorized personnel. Each instance of substance usage is recorded in a daily inventory log. Logs are reviewed daily and each entry is initialed by the AS Medical Director.

Control Purpose: Support the prevention of unauthorized access or misuse of controlled substances

Testing Procedures & Results: The DIG performed an inquiry of calculating and documenting sedation dosages for animals undergoing surgery on July 23, 2025, with the AS Director and the AS Medical Director.

Per inquiry with both the AS Director and AS Medical Director, sedation dosages are calculated using an Excel-based sedation calculator containing embedded formulas. When surgery is scheduled in the PetPoint system, the animal's current weight and vital statistics are verified and entered. An exception is made on Trap-Neuter-Vaccinate-Return (TNVR) days, during which animal weights are estimated based on the veterinarian's expertise.

The calculated dosage is transferred to daily logs through Excel formulas. These logs are then printed, reviewed, and signed by the Medical Director to confirm accuracy.

The DIG selected a sample of 297 records to test whether the dosage amounts recorded in the daily logs matched those documented in PetPoint. Out of the samples, 75 samples had a discrepancy from the sedation calculator vs. PetPoint. We were unable to conclusively verify accuracy due to multiple variances in the logs that hindered clear interpretation of the dosage information. As such, this control does not appear to be operating effectively.

Conclusion: **Deficiency** (See AS-3 in the table below)

Process: Daily Logs: Controlled Substance - Analysis

Department: Animal Services – Veterinary

Based on the results of AS-MED-01 above, the DIG expanded the scope and sampling for this control to determine if any additional issues could be identified. Subsequently, we performed an additional analysis that included all controlled substance logs from 1/1 to 6/30. We noted the following exceptions:

- Variance(s) between the end of day balance to the subsequent day beginning balance
- Duplicate animal IDs on the controlled substance log(s)
- Animal IDs on the controlled substance log(s) without a corresponding surgery report in PetPoint
- Surgery IDs listed on the controlled substance log(s) without a corresponding Animal ID
- Differences in the reduction rate of Ketamine and Butorp dosages
- Doses distributed without an identified animal ID
- Differences between entry amounts on the paper log and the electronic log
- Differences in Bottle ID day over day (unless new bottle is indicated as opened)
- Instances of new bottles being used/opened prior to the previous bottle being fully depleted
- Instances of no formal review and approval noted on logs
- Instances of inconclusive notes regarding the leftover controlled substances being discarded/destroyed
- Incorrect dosage based on data available in Petpoint
- Variances from the controlled substance log to a reperformance (general math errors)

Conclusion: It should be noted that the result of this analysis confirms an inconsistency with controlled substance log maintenance. As such, the data reviewed is considered unreliable and cannot be concluded on. It is recommended that the Animal Services team implement controls and procedures to mitigate the risk of unreliable log data. (See AS-4 in the table below)

Process: Waste – Controlled Substance

Department: Animal Services – Veterinary

Control: AS-MED-02

Control Description: Unused controlled substances that have been logged out for use on the daily inventory log are properly discarded as waste. Following disposal, the inventory log is promptly updated to reflect the amount of unused substance discarded.

A Manifest and Certificate of Destruction form is completed to document the disposal, along with a Registrant Record of Controlled Substances Destroyed. The destruction process requires verification and signatures from two authorized employees to demonstrate accountability.

All destruction records are retained for a minimum of two years in compliance with 21 U.S.C. § 827, supporting regulatory adherence and audit traceability.

Control Purpose: Promotes documenting and maintaining accountability for the disposal of unused (i.e. waste) controlled substances in compliance with regulatory requirements, while supporting accurate inventory records.

Testing Procedures & Results: The DIG performed an inquiry of the process for documenting unused controlled substances for animals undergoing surgery on July 23, 2025, with the AS Director and the AS Medical Director.

The DIG requested all records of controlled substances disposal forms, including the Manifest and Certificate of Destruction and the Registrant Record of Controlled Substances Destroyed, for the defined audit scope period. The population consisted of one disposal event during this period, resulting in a sample size of one.

The DIG noted that the disposal form was completed in accordance with established procedures, including verification by two authorized employees. The form was properly retained as a permanent record, consistent with the retention requirements specified under 21 U.S.C. § 827. As such, this control appears to be designed appropriately and operating effectively.

Conclusion: **Operating Effectively**

Objective 3 - Evaluate the internal controls over animal and facility management for existence and effectiveness

Process: Receipts

Department: Animal Services

Control: AS-PAY-01

Control Description: The PetPoint system automatically generates a receipt upon completion of each transaction, ensuring a documented record of all activities. The ability to void transactions is restricted exclusively to administrative users.

Control Purpose: To prevent and mitigate unauthorized alterations and enhancing the integrity of transactional data.

Testing Procedures & Results: The DIG performed an inquiry on the transaction process within the PetPoint system on June 3, 2025, with the AS Director, Shelter Manager, Executive Assistant, and Volunteer Coordinator. The DIG noted that the system automatically generates a receipt for every transaction completed, which is provided to the customer.

The DIG selected a sample of 87 transactions to test if a receipt was generated in PetPoint. The DIG noted that a receipt was generated and available for all samples, indicating that the PetPoint system consistently produces receipts as intended. As such, this control appears to be designed appropriately and operating effectively.

Conclusion: **Operating Effectively**

Process: Reconciliation

Department: Animal Services

Control: AS-PAY-02

Control Description: On a weekly basis, the Volunteer Coordinator performs a reconciliation of all transactions against the corresponding receipts recorded in the PetPoint system. The reconciliation is independently reviewed and reperformed by the Executive Secretary prior to being sent to the Comptroller's office for deposit.

Control Purpose: This dual-review process helps verify accuracy, completeness, and timely identification of discrepancies in transaction records.

Testing Procedures & Results: The DIG performed an inquiry of the reconciliation process on June 3, 2025, with the AS Director, Shelter Manager, Executive Assistant, and the Volunteer Coordinator.

The DIG was provided with documented procedures outlining the steps for completing the reconciliation.

The DIG tested all reconciliations within the scope period. The DIG noted that it appeared that all reconciliations were completed in accordance with the documented procedures, including review and reperformance by the Executive Secretary prior to deposit by the Comptroller's office. As such, this control appears to be designed appropriately and operating effectively.

Conclusion: **Operating Effectively**

Objective 4 - Evaluate that training programs and requirements for personnel are up to date and in line with best practices and laws.

Process: Training and Certificates

Department: Personnel – Training and Development

Control: AS-TRN-01

Control Description: The Personnel Department centrally manages training and certification tracking for all Clay County departments, including Animal Services. The Training and Development Manager or equivalent oversees compliance using the Target Solutions Learning Management Platform, which records and monitors employee training and certifications.

Control Purpose: To maintain centralized oversight and compliance tracking of employee training and certifications across all departments through the use of a learning management system.

Testing Procedures & Results: The DIG performed an inquiry of the process for tracking and recording employee certifications and CEU hours on July 9, 2025, with the Training and Development Manager.

Per the inquiry, it was noted that all certifications and CEU hours for Animal Services personnel are recorded in the Target Solutions platform, with training hours submitted by the department to the Training and Development Manager for entry and tracking.

The DIG obtained a report of certifications and CEU hours for all applicable employees and separately requested training hour records from the Training and Development Manager. The DIG noted that the required certifications and CEU hours were current and properly documented during the audit period. As such, this control appears to be designed appropriately and operating effectively.

Conclusion: **Operating Effectively**

OBSERVATIONS & RECOMMENDATIONS

Finding ID	Finding Description	Associated Risk	Recommendation	Management Response
AS-1	Control Gap - During the audit period, 3 users had continued access to PetPoint after the termination date. 1 terminated user had a "last login date" after the termination date.	1. Risk of unauthorized access to the PetPoint system	Remove all employees on or before termination date.	The Personnel Department and the Management Information Systems Department will assess the deprovisioning process to ensure access is not retained by any terminated employee.
AS-2	Control Gap - During the audit period, there were no formalized processes for a User Access Review	1. Risk of unauthorized access to the PetPoint system	Implement a quarterly User Access Review to verify all users with access and remove any terminated or transferred employees. Additionally, verify that access levels are appropriate.	The Personnel Department and the Management Information Systems Department will assess the deprovisioning process to ensure access is not retained by any terminated employee.
AS-3	Deficiency - Improper calculation and logging of controlled substances. The variances included: 1. Missing animal weight in PetPoint (17) 2. Differences in animal weight noted via PetPoint vs. the animal weight noted on the calculation sheet (75) 3. Difference in dates between electronic and paper logs (8) 4. Differences between the dosage calculation sheet and the controlled substance log itself (7) 5. Missing and/or incorrect animal IDs on the controlled substance log (13)	1. Risk of harm to animal 2. Risk of wasted resources 3. Risk of theft 4. Risk of noncompliance with state and federal laws 5. Risk of noncompliance with licenses	1. Periodically reconcile the log to PetPoint. 2. Verify weight and calculation prior to distribution of controlled substance. 3. Implement a formal monthly review to verify accuracy, demonstrate accountability, and detect any discrepancies.	The Animal Services Department is currently in the middle of transitioning from PetPoint to Shelterluv. As part of the transition to the new system, staff will assess the manual log and process for tracking and calculating controlled substance dosages. Shelterluv should be fully operational by June 2026.

Finding ID	Finding Description	Associated Risk	Recommendation	Management Response
AS-4	<p>ANALYSIS RESULTS</p> <p>During the analysis, 14 different testing activities were reviewed with >1500 surgery entries. The results yielded a potential 400 discrepancies (~26% of total population).</p> <ul style="list-style-type: none"> • Variance(s) between the end of day balance and the subsequent day beginning balance (16) • Duplicate animal IDs on the controlled substance log(s) (7) • Animal IDs on the controlled substance log(s) without a corresponding surgery report in PetPoint (25) • Surgery IDs listed on the controlled substance log(s) without a corresponding Animal ID (4) • Differences in the reduction rate of Ketamine and Butorp dosages (82) • Doses distributed without an identified animal ID (31) • Differences between entry amounts on the paper log and the electronic log (24) • Differences in Bottle ID day over day (unless new bottle is indicated as opened) (9) • Instances of new bottles being used/opened prior to the previous bottle being fully depleted (3) • Instances of no formal review and approval noted on logs (3) 	<ol style="list-style-type: none"> 1. Risk of harm to animal 2. Risk of wasted resources 3. Risk of theft 4. Risk of noncompliance with state and federal laws 5. Risk of noncompliance with licenses 	<ol style="list-style-type: none"> 1. Perform periodic formal counts of controlled substances. 2. Enhance the detailed review of the controlled substance logs by adding an additional person for SOD purposes 3. Ensure strong SOD procedures are in place (i.e. the person updating the log does not have access to controlled substances). 	<p>The physical security/custody process for the controlled substances has several controls currently in place that include segregation of duties in ordering vs receiving, dual signatures upon receipt of the substances, serial numbers assigned to and logged for controlled substances, locked box for storage of controlled substances that are stored within a locked closet with limited access to the Animal Services Medical Director and the Animal Services Director, additional serial number assigned to controlled substances when mixed together for administering to animal. When the new Animal Shelter Building opens, these processes will continue as well as any enhancements to physical security. The Animal Services Medical Director will continue to update the log as they are the personnel responsible for the controlled substance.</p>

Finding ID	Finding Description	Associated Risk	Recommendation	Management Response
	<ul style="list-style-type: none"> • Instances of inconclusive notes regarding the leftover controlled substances being discarded/destroyed (22) • Incorrect dosage based on data available in Petpoint (2) • Variances from the controlled substance log to a reperformance (math errors) (172) 			
AS-5	Management Recommendation – N/A		<ol style="list-style-type: none"> 1. Establish formalized policies and procedures for all sections of Animal Services. Refer to NACA Guidelines – Policies and Procedure Manuals for guidance. 2. Require a policy and procedure review, annually and revised as needed. 3. Create and maintain a central electronic location for all procedures to be accessible to all employees to facilitate consistent performance of approved duties. 4. Require employees to sign an acknowledgement of policies and procedures and agree to abide by them and retain in their employee file in Workday. 	Noted. The Animal Services Department will consider these recommendations with the Personnel Department and the County Manager.

Abbreviations

ACO	Animal Control Officer
AS	Animal Services
AIG	Association of Inspector General
ACM	Assistant County Manager
BOCC	Clay County Board of County Commissioners
CEU	Continuing Education
CM	County Manager
DIG or We	Division of Inspector Generals
IIA	Institute of Internal Auditors
NACA	National Animal Care & Control Association
TNVR	Trap, Neuter, Vaccinate, and Return