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AUDIT REPORT

The Animal
Foundation
Implemented
Corrective Actions
to Address
Findings from the
Administrative
Services Animal
Foundation
Contract Audit

October 2024

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Audit Executive Summary

Administrative Services - The Animal Foundation Follow-Up Audit

October 2024

Background | We performed a follow-up audit of The Animal Foundation contract audit issued on July 26, 2023.

In the original audit we found:

- Communications of shelter capacity to Clark County Animal Protection Services were not accurate.
- The Animal Foundation did not have formally executed written service agreements with third-party veterinary services vendors contracted to provide overnight care.
- Certain annual reports were not provided to County officials.
- The Shelter Services agreement was vague and lacked detailed requirements.

Objectives | We conducted this audit to determine if The Animal Foundation implemented corrective action to resolve the findings in the original audit.

Summary and Key Findings | The Animal Foundation implemented corrective actions to address 4 out of 4 findings in the original audit.

The Animal Foundation implemented the following:

- Hired additional staff to support shelter operations.
- Implemented system to report to Animal Protection Services.
- Improved communications with Animal Protection Services.
- Established formal written agreements with third-party veterinary care providers.
- Provision of required reports to County officials.
- Creation and staffing of call center to improve accessibility to the public.
- Created a collaborative Communications Committee to improve public reporting.

Recommendations | The original report included the following recommendations:

- Increase staffing for intake/receiving of animals.
- Communicate shelter statistics to Animal Protection Services.
- Establish formal written agreements with third-party veterinary service providers.
- Provide required reports to appropriate officials.
- Improve service agreement to address issues.

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Background

We performed a contract compliance audit of The Animal Foundation Amended Animal Care and Shelter Services Agreement approved in March 2015 and extended by the Board of County Commissioners on July 7, 2020. We issued an audit report on July 26, 2023.

We identified 4 findings in the original audit report. These included the following:

- Support for Shelter Capacity Calculations Not Provided to Animal Protection Services - Stated Capacity Reduces Shelter Accessibility (High Risk)
- No Formal Contracts with Third Party Veterinary Service Providers (Low Risk)
- Required Annual Reports Not Provided to Clark County (Low Risk)
- Shelter Services Agreement is Vague and Lacks Detailed Requirements (Low Risk)

In December 2023, The Animal Foundation entered into the First Amendment to the Amended and Restated Animal Care and Shelter Services Agreement. The new agreement was significantly different from the agreement included in the original audit. This audit follow-up is not an audit of the most recent agreement. However, where the amended agreement includes provisions that remediated issues cited in the original audit, those provisions are considered in the follow-up audit work.

Objective

The objective of this audit was to determine whether corrective actions were implemented to address four finding conditions identified in the original audit.

Conclusions

The Animal Foundation implemented corrective action to substantially resolve all of the original audit findings. They implemented the following:

- The Animal Foundation hired additional staff for the shelter area and created two new positions to allow extended shelter hours of operation when filled.
- The Animal Foundation created a space report with relevant statistics related to the shelter population. They provide this report to Animal Protection Services daily.
- The Animal Foundation communicates issues related to the shelter population to Animal Protection Services.

- The Animal Foundation formalized and updated service agreements with third-party providers of overnight emergency veterinary care.
- The Animal Foundation provided required financial reports to County Officials.
- The Animal Foundation established a call center to provide timely communications and information to the general public.
- The Animal Foundation is available during operating hours to take found animals from walk-in clients.
- The Animal Foundation created a collaborative public communications committee to improve public reporting.

Findings are rated based on a 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. It also considers the impact on confidentiality, integrity, and availability of data.

4 of 4 Total Audit Findings Resolved

1 of 1 High Risk Finding



High risk findings indicate an immediate and significant threat to one or more of the impact areas.

3 of 3 Low Risk Findings



Low risk findings are typically departures from best business practices or areas where effectiveness, efficiency, or internal controls can be enhanced. They also include issues that would be considered high or medium risk if alternate controls were not in place.

Appendix A: Audit Scope, Methodology, and GAGAS Compliance

Scope

The audit covered the period from August 1, 2023, through July 1, 2024. We considered processes in place as of January 1, 2024. The last day of field work was June 20, 2024.

Methodology

To accomplish our objectives, we performed the following procedures:

- We reviewed The Animal Foundation staff schedules for the period of April 28, 2024 through June 8 of 2024. This included staffing of the shelter and call center.
- We compared the shelter staffing hours from November 2023 with May 2024.
- We examined The Animal Foundation job postings for shelter staff and call center positions.
- We confirmed Chameleon system reporting for Clark County Animal Protection Services.
- We reviewed The Animal Foundation communications with Clark County Animal Protection Services regarding shelter conditions.
- We reviewed business service agreements with third party veterinary care providers.
- We reviewed veterinarian schedules for the week of June 2 through June 8 of 2024.
- We reviewed e-mails with required system reports sent to County officials.
- We reviewed operations committee e-mails and attached reports.
- We attended the June 20, 2024, meeting of the community outreach and communications committee.

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.

Standards Statement

We conducted this contract compliance follow-up 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.