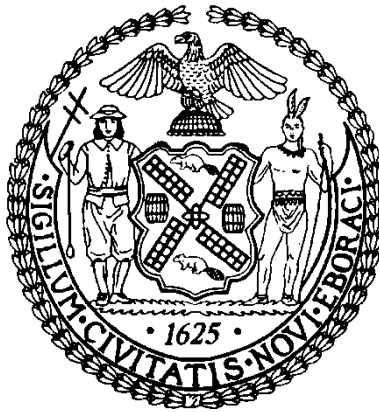


# **CITY OF NEW YORK OFFICE OF THE COMPTROLLER**

**John C. Liu  
COMPTROLLER**

## **IT AUDIT & RESEARCH**

**Tina Kim  
Deputy Comptroller for Audit**



## **Follow-up Audit on Shelter Conditions and Adoption Efforts of Animal Care and Control of New York City**

*7F11-086F*

**September 29, 2011**

**<http://comptroller.nyc.gov>**



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
1 CENTRE STREET  
NEW YORK, N.Y. 10007-2341

John C. Liu  
COMPTROLLER

September 29, 2011

**To the Residents of the City of New York:**

My office has audited the New York City Department of Health and Mental Hygiene (DOHMH) and Animal Control & Care (AC&C) to determine whether AC&C implemented the 13 recommendations made in the previous audit, *Audit Report on Shelter Conditions and Adoption Efforts of Animal Care and Control of New York City* (MH06-082A), issued on June 19, 2006. We perform follow-up audits of City agencies as a means of ensuring that they operate efficiently and properly safeguard City funds and resources entrusted to them.

The current follow-up audit found that of the 13 recommendations made in the previous audit, AC&C has implemented seven, partially implemented four, not implemented one, and one is no longer applicable. Specifically, we found that AC&C has strengthened its dog-walking capacity through the development of a volunteer program and hiring of a staff person dedicated solely to volunteer recruitment and management. Actual dog-walking outcomes, however, are still limited, with various deficiencies identified regarding documentation and verification of the decision-making process of dogs to be walked.

Shelter security has improved with the purchase of a security system. However, animal security has not sufficiently improved. We found that weaknesses remain in the investigation of missing animals; the agency's computer system lacks reliable reports; and the agency has weak controls over determining the actual location of an animal.

Underfunding continues to plague the agency and has resulted in a shortage of medical staff, leaving the agency vulnerable to not meeting the medical needs of the animals it houses. Additionally, our observations demonstrate that AC&C needs to improve its separation of sick and healthy dogs.

This audit recommends that AC&C should improve upon its existing procedures by ensuring that sick animals are separated from healthy animals. AC&C should focus its limited resources on animals that have been confined for longer periods of time and develop a written dog-walking policy that outlines the criteria used to determine which

dogs to prioritize for walking. In addition, AC&C should modify its Missing Animal tracking policy to provide clearer guidelines about what information should be contained in its missing animal memos and verification that all steps of the investigation procedures were followed. Finally, AC&C should revise its Missing Animal Tracking policy to include procedures outlining the investigation of missing foster care animal cases.

The results of the audit have been discussed with DOHMH and AC&C officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my audit bureau at [audit@comptroller.nyc.gov](mailto:audit@comptroller.nyc.gov).

Sincerely,

A handwritten signature in dark ink, appearing to read 'JCL', with a long horizontal stroke extending to the left.

John C. Liu

## *Table of Contents*

<b>AUDIT REPORT IN BRIEF</b>	1
Audit Findings and Conclusions	1
Other Issues	2
Audit Recommendations	2
Agency Response	2
<b>INTRODUCTION</b>	4
Background	4
Objective	5
Scope and Methodology Statement	5
Discussion of Audit Results	6
<b>RESULTS OF FOLLOW-UP AUDIT</b>	7
<b>DETAILED SCOPE AND METHODOLOGY</b>	19
<b>APPENDIX SAMPLE DOHMH and AC&amp;C Representation Letter</b>	
<b>ADDENDUM DOHMH and AC&amp;C Responses</b>	

***The City of New York  
Office of the Comptroller  
IT Audit and Research***

**Follow-up Audit on Shelter Conditions and  
Adoption Efforts of Animal Care and Control  
of New York City**

**7F11-086F**

---

**AUDIT REPORT IN BRIEF**

Animal Care and Control (AC&C) of New York City is a not-for-profit organization responsible for operating New York City's municipal animal shelter system, including rescuing, caring for, and finding homes for homeless and abandoned animals in New York City. AC&C has facilities operating in all five boroughs. The agency's mission is ". . . to promote and protect the health, safety and welfare of pets and people in New York City."

AC&C is the sole organization contracted with the City that is responsible for the care of the City's entire homeless and unwanted animal population. The organization has been under contract with the New York City Department of Health and Mental Hygiene (DOHMH) since January 1995 and renewed its current contract in July 2010. The contract requires that AC&C provide humane sheltering as well as adoption efforts to reduce the number of homeless animals.

This follow-up audit determined whether AC&C implemented the 13 recommendations made in the previous audit, *Audit Report on Shelter Conditions and Adoption Efforts of Animal Care and Control of New York City*, (MH06-082A) issued on June 19, 2006.

The previous audit evaluated the conditions under which animals are sheltered by AC&C and the level of success of its efforts to promote the adoption of animals from its shelters. The audit found that shelter conditions were adequate and that staff was generally responsive to the needs of both the animals and the public, but that cleaning measures could be improved. This included spot cleaning of cages, more timely cleaning of adoption wards, and properly drying floors. The organization's level of adoption efforts were found to be adequate in the three adoption centers, though customers and pet rescue groups surveyed as part of the audit identified concerns about the health of the animals and the audit noted that original adoption agreements were missing. The need for additional improvements in shelter security, investigation of missing animals, dog walking, and separation of sick from healthy animals was also identified.

## **Audit Findings and Conclusions**

The current follow-up audit found that of the 13 recommendations made in the previous audit, AC&C has implemented seven, partially implemented four, not implemented one, and one is no longer applicable. Specifically, we found that AC&C has strengthened its dog-walking capacity through the development of a volunteer program and hiring of a staff person dedicated solely to volunteer recruitment and management. Actual dog-walking outcomes, however, are still limited, with various deficiencies identified regarding documentation and verification of the decision-making process of dogs to be walked.

Shelter security has improved with the purchase of a security system. Also, there has been consistent effort by staff with assisting customers in handling animals. AC&C has also ensured that staff wears appropriate protective gear when handling animals. However, animal security has not sufficiently improved. We found that weaknesses remain in the investigation of missing animals; the agency's computer system lacks reliable reports regarding missing animals; and the agency has weak controls over determining the actual location of an animal.

Administratively, the agency has improved its adoption documentation process. It has taken additional steps to improve this process and cut costs, including purchasing a scanner as well as an electronic signature function, which has eliminated the need to store paper hard copies in the future. In the meantime, the agency has a contract with City Storage to maintain original adoption papers. AC&C has also instituted a cleaning procedure based on staff use of a Spot Check Log, which was developed as a result of the previous audit.

Underfunding continues to plague the agency and has resulted in a shortage of medical staff, leaving the agency vulnerable to not meeting the medical needs of the animals it houses. Additionally, our observations demonstrate that AC&C needs to improve its separation of sick and healthy dogs. The agency does have a system in place through the use of Chameleon (AC&C's in-house reporting and tracking system) regarding animals that missed their initial medical exam (an exam required within the first 24 hours of admission to the shelter) through a daily email alert system. This email alert highlights animals in need of medical review. The agency has responded promptly by providing animals identified in these alerts with medical care.

Additionally, the agency has partnered with Pets for Life in order to provide a formal customer quality assurance program that randomly selects customers to call for a customer feedback survey. 'Pets for Life' provides AC&C with monthly reports of problems identified and possible recommendations to address concerns that are raised.

## **Other Issues**

We found that there are limitations to reports produced by Chameleon. The agency does not have adequate internal controls in place to identify where an animal is throughout the course of the day.

### **Audit Recommendations**

To improve upon existing procedures, we make 10 recommendations including that:

- AC&C should ensure that sick animals are separated from healthy animals.
- AC&C should focus its limited resources on animals that have been confined for longer periods of time.
- AC&C should develop a written dog-walking policy that outlines the criteria used to determine which dogs to prioritize for walking, including a system to verify that high-needs dogs be walked first by staff and volunteers.
- AC&C should modify its Missing Animal Tracking policy to provide clearer guidelines about what information should be contained in its missing animal memos and verification that all steps of the investigation procedures were followed.
- AC&C should revise its Missing Animal Tracking policy to include procedures outlining the investigation of missing foster care animal cases.

**Agency Response:** There were two responses to the engagement. DOHMH stated, “We are pleased that the audit report provides a favorable account of shelter conditions, its robust volunteer program, and improved adoption efforts. We will continue to review the performance of AC&C to assure that the auditors' recommendations are implemented.”

In their response, AC&C officials generally agreed with nine of the 10 recommendations and described the actions to be taken to address them. They by and large agreed with the assessment of the current status of recommendations except for the finding that AC&C still does not have adequate licensed medical staff to address the medical needs of animals in the shelters.

Further, AC&C disagreed regarding the lack of adequate controls to track animals during the day, but agreed that the reporting capabilities of the Chameleon system could be improved. Finally, AC&C disagreed with the auditors’ assessment that they had been uncooperative.

**Auditor Comment:** According to the City Charter, the Comptroller’s Office has the authority to gain access to an Agency’s records and is required by law to keep them confidential. Despite being informed of this repeatedly, AC&C would not provide requested information until legal counsel from both agencies became involved.

## **INTRODUCTION**

### **Background**

Animal Care and Control (AC&C) of New York City is a not-for-profit organization responsible for operating New York City's municipal animal shelter system, including rescuing, caring for, and finding homes for homeless and abandoned animals in New York City. AC&C is the largest pet organization in the Northeast, rescuing nearly 40,000 animals each year, and has facilities operating in all five boroughs. The agency's mission is "to promote and protect the health, safety and welfare of pets and people in New York City." AC&C is the sole organization responsible for the care of the City's entire homeless and unwanted animal population.

AC&C currently operates five facilities-- three shelters (in Manhattan, Brooklyn, and Staten Island) and two receiving centers (in Queens and the Bronx). Shelters are open from 8am to 8pm, seven days a week. Adoption hours are from noon to 7pm, seven days a week. The Queens Receiving Center is open on Wednesdays from 8am to 4pm, and the Bronx Receiving Center is open from 8am to 4pm on Tuesdays and Saturdays. Receiving Centers take in animals that the public drops off as lost, stray, or injured. These facilities do not hold animals overnight nor do they provide adoption services; animals stay at these facilities no more than a few hours before they are transferred by van to a full-time shelter. All branches of the agency are closed on major holidays.

AC&C has been under contract with the New York City Department of Health and Mental Hygiene (DOHMH) since January 1995. The organization most recently renewed its current five-year contract in July 2010. This contract expires on July 1, 2015, with two three-year renewals. The contract requires that AC&C provide and operate facilities to shelter, hold, examine, test, spay, neuter, place for adoption, assure humane care and disposition of, and otherwise control animals deemed a threat to public health. The DoHMH Bureau of Veterinarian and Pest Control, Veterinary Public Health Services, provides oversight and administers Departmental programs.

These duties and functions are performed by AC&C in accordance with Chapter 115 of the Laws of 1984, as amended, the New York State Public Health Law, New York City Health Code, New York Administrative Code, and the New York City Dog License Law.

The agency has also undergone significant organizational and management changes over the past year, when the current Executive Director started. Examples of restructuring since the previous audit include: revamping the agency's volunteer program and hiring a full-time volunteer coordinator; creating a Director of placement services; and establishing more clearly defined roles and responsibilities at all levels of operation and management.



## **Objective**

The objective of this audit was to determine whether AC&C implemented the 13 recommendations contained in the previous audit, *Audit Report on Shelter Conditions and Adoption Efforts of Animal Care and Control of New York City*, (MH06-082A) issued June 19, 2006.

## **Scope and Methodology**

We conducted this performance audit in accordance with generally accepted government auditing standards. 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. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

## **Scope Limitation**

Due to the lack of cooperation during the initial engagement on the part of AC&C and DOHMH, and DOHMH's non-cooperation in a previous audit (not related to this audit), we requested that their management sign Representation Letters effective August 19, 2011 (the date of our draft report), confirming their management responsibilities and that they had, in fact, provided us with and disclosed all relevant operational and financial information related to our audit objectives. This procedure is not a part of our routine audit process and one that we have not previously felt the need to take. As of September 12, 2011, we have not received the requested signed Representation Letters. As a result, we lack assurance from AC&C and DOHMH officials that all relevant information was provided to us during the audit. (A copy of the requested Representation Letter is attached to this report as an Appendix.)

**AC&C Response:** "Although AC&C and the Department of Health and Mental Hygiene (DOHMH) appreciate the auditors' assessment and recommendations, we disagree with the auditors that AC&C and the DOHMH were not cooperating during the initial engagement. When the auditors requested the list of AC&C's volunteers, AC&C was concerned that their volunteers' privacy would be compromised; therefore, AC&C requested the auditors to sign a confidentiality agreement. AC&C provided the requested information promptly upon the receipt of the auditors' confirmation that the volunteers' information will be kept confidential. AC&C and DOHMH have made available to the auditors all the requested operational and financial information associated with this audit and no events have occurred subsequent to the audit period that would affect the audit. Additionally, while DOHMH received a Management Representation Letter from the auditors with the draft audit report, AC&C was not presented with a Management Representation Letter to sign."

**Auditor Comment:** According to the City Charter, the Comptroller's Office has the authority to gain access to an Agency's records and is required by law to keep them confidential. Despite

being informed of this repeatedly, AC&C would not provide the requested information until legal counsel from both agencies became involved.

Additionally, AC&C initially stated that it was legally entitled to withhold the information. However, when challenged, AC&C could not provide the legal basis for its claims. Further, the confidentiality agreement that AC&C asked auditors to sign also required that the Comptroller's Office not contact either AC&C employees or volunteers and provided redacted ("confidential") information only if those selected for further review were first identified to AC&C. The Comptroller's Office refused to sign the agreement. AC&C's actions beg the question if they were truly interested in the preservation of privacy or were instead concerned that we would speak to volunteers and employees about AC&C's programs without its approval. In its Volunteer Handbook, AC&C expressly states that AC&C volunteers must obtain written clearance from AC&C before they can disseminate any information concerning its programs and that volunteers can be terminated for not following this directive. This prohibition specifically includes "publicly criticizing or casting AC&C in a negative light." There is no audit exception to this provision.

The fieldwork for this follow-up audit was conducted from January 2011 through July 2011. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

### **Discussion of Audit Results**

The matters covered in this report were discussed with AC&C and DOHMH officials during and at the conclusion of this audit. A preliminary draft report was sent to AC&C and DOHMH officials and discussed at an exit conference held on August 12, 2011. On August 19, 2011, we submitted a draft report to AC&C and DOHMH officials with a request for comments. We received written responses from DOHMH and AC&C officials on September 2, 2011. In its response, DOHMH stated, "We are pleased that the audit report provides a favorable account of shelter conditions, its robust volunteer program, and improved adoption efforts. We will continue to review the performance of AC&C to assure that the auditors' recommendations are implemented."

In their response, AC&C officials generally agreed with nine of the 10 recommendations and described the actions to be taken to address them. They by and large agreed with the assessment of the current status of recommendations except for the finding that AC&C still does not have adequate licensed medical staff to address the medical needs of animals in the shelters.

Further, AC&C disagreed regarding the lack of adequate controls to track animals during the day, but agreed that the reporting capabilities of the Chameleon system could be improved. Finally, AC&C disagreed with the auditors' assessment that they had been uncooperative.

The full texts of DOHMH's and AC&C's responses are included as an addendum to this report.

## RESULTS OF THE FOLLOW-UP AUDIT

The current follow-up audit found that of the 13 recommendations made in the previous audit, AC&C has implemented seven, partially implemented four, not implemented one, and one is no longer applicable.

### **Previous Finding:** “Cleaning Procedures Are Not Always Followed”

***Previous Recommendation #1:*** AC&C should ensure that cleaning procedures are followed, including the timely cleaning of adoption wards, the periodic spot cleaning of cages, and the proper drying of floors after being cleaned.

***Previous Response #1:*** AC&C agreed that while AC&C has policies in place, these “policies are not effective without enforcement.” AC&C stated that “during the audit period, Spot Cleaning Logs were developed and implemented to document the process and increase staff accountability... Care Center [Shelter] Supervisors, Assistant Supervisors and Lead Animal Care Officers are responsible for this enforcement... In addition, senior management inspects each Care Center and reviews logs a minimum of once weekly to evaluate supervisor efficacy. “

### **CURRENT STATUS:** IMPLEMENTED

AC&C has implemented policies and procedures to ensure that timely cleaning and periodic spot checking is occurring<sup>1</sup>. The agency has developed tools such as Spot Check Logs to ensure that staff members are checking the cleanliness of wards on a regular basis each day. Our site visits found animals’ cages were clean and floors were dry. In addition, our review of DOHMH inspection reports found only minor and infrequent issues in shelter cleaning conditions. We, therefore, consider this recommendation to be implemented.

### **Previous Finding:** “Sick Animals Should be Separated from Healthy Animals”

***Previous Recommendation #2:*** AC&C should ensure that sick animals are separated from healthy animals.

***Previous AC&C Response #2:*** AC&C agreed, stating that “AC&C recognizes the extreme importance of isolating animals who have contagious disease and has a clear policy outlining the steps that must be taken in the event animals having infectious disease are identified... the auditors observed an operational problem.” AC&C has since changed its protocols to solve this problem. AC&C continued, “In addition, the Department of Health and Mental Hygiene will replace the entire HVAC [Heating, Ventilation and Air Conditioning] system and duct work at the Manhattan Care Center

---

<sup>1</sup> Given its smaller size, Staten Island has a different cleaning protocol. The Staten Island shelter has an assignment list that is used for cleaning, eliminating the need for the spot check logs.

which is expected to help reduce the spread of disease. This renovation project is projected to being in the fall of 2006.”

### **CURRENT STATUS: PARTIALLY IMPLEMENTED**

A review of DOHMH weekly inspection reports from the past year gave the agency a clean slate on this issue; there were zero instances where a deficiency was identified regarding the separation of sick and healthy animals. However, our site observations found approximately 10 percent of the healthy wards contained sick animals, although the majority of sick animals were separated from healthy animals. In some instances where sick animals were placed in adoption wards, lack of space was cited as the reason. In addition, the Staten Island shelter does not have the space for an isolated dog ward so sick dogs are sent to another shelter.

There was an instance during an unannounced Brooklyn visit where we found a large number of sick dogs in the dog adoption room, and the staff member explained that a sick room was full. During another unannounced visit, a staff person in Queens told us that animals sometimes get sick in the shelter because of overcrowding. The issue of inadequate space regarding the separation of sick/healthy animals is significant. Further, AC&C does not have an independent policy in writing specifically outlining the placement of sick animals within the shelter.

Lastly, the agency provided documentation demonstrating the replacement of an HVAC heating, ventilation, and air conditioning system in the Manhattan shelter in the fall of 2010 to help contain the spread of germs, four years after it indicated that a renovation project began.

For all of the reasons stated above, we considered this recommendation to be partially implemented.

### **Recommendation**

To improve upon existing procedures, we recommend that:

1. AC&C should ensure that sick animals are separated from healthy animals.

**AC&C Response:** “The auditors used the term "sick" rather than contagious when referring to separation of animals. At the exit conference, AC&C explained that there is a distinction between "contagious" versus "sick" animals and the two terms should not be used interchangeably. AC&C agrees that contagious animals should be separated from healthy animals.”

**Auditor Comment:** We agree that any animal deemed contagious should be separated from the healthy population and AC&C has a policy regarding contagious animals. However, we identified some issues with compliance with that policy due to overcrowding.

**Previous Finding:** “Dogs should be exercised”

***Previous Recommendation #3:*** AC&C should ensure that efforts are increased to get volunteers for dog-walking activities or find alternative solutions to address this issue.

***Previous AC&C Response #3:*** AC&C agreed with both recommendations (3 and 4), stating that “as many dogs as possible should be walked... As noted in the report, like most other large municipalities throughout the country AC&C relies on its volunteers to exercise the dogs. We have implemented several volunteer programs designed to get every adoptable dog out for a walk every day: The Family Dog Program... [and] The Dog Walking Program ... [which] is growing quickly due to the involvement of New York Cares, a non-profit group designed to organize volunteer efforts around New York City.”

**CURRENT STATUS:** IMPLEMENTED

AC&C’s dog-walking program has evolved since 2006. This includes the hiring of a full-time Volunteer Coordinator and major restructuring of the volunteer program that was begun in the fall of 2010. AC&C also changed the mandatory volunteer age to 18.

The revamped volunteer program is the agency’s major impetus behind recruiting volunteers and promoting dog walking. This effort has been supported by the organization’s strengthening of the volunteer program, which has been accomplished through a series of initiatives, including: developing written procedures and clarification of roles and responsibilities; a volunteer orientation and series of mandatory training courses and webinars (and putting training materials in writing for the first time); online shift sign-ups and monitoring of volunteers’ hours and adherence with procedures; weekly online newsletters and possibly a chat group; and tracking/record keeping. The agency currently has 600 volunteers in total. Approximately 150 of them are active.

The agency has also undertaken a series of initiatives to promote its volunteer opportunities. This includes the use of social media (Facebook and Twitter); the agency’s website; the American Society for the Prevention of Cruelty to Animals (ASPCA) volunteer program; billboards; events; brochures; targeted online promotions (such as volunteermatch.org); and community partners and pet rescue groups. We therefore consider this recommendation to be implemented.

***Previous Recommendation #4:*** AC&C should focus its limited resources on animals that have been confined for longer periods of time.

***Previous AC&C Response #4:*** AC&C agreed with both recommendations (3 and 4), stating that “as many dogs as possible should be walked... As noted in the report, like most other large municipalities throughout the country AC&C relies on its volunteers to exercise the dogs. We have implemented several volunteer programs designed to get every adoptable dog out for a walk every day: The Family Dog Program... [and] The Dog Walking Program ... [which] is growing quickly due to the involvement of New

York Cares, a non-profit group designed to organize volunteer efforts around New York City.”

**CURRENT STATUS: PARTIALLY IMPLEMENTED**

AC&C developed dog-walking logs, and we observed that these logs are in place and used at the Manhattan and Brooklyn shelters to track dog walking. Staten Island does not need these logs given the smaller number of dogs at the facility and the large dog run in the back of the shelter. However, our review of dog-walking logs during our announced visits and analysis of the logs’ usage revealed several deficiencies. There are large gaps in the frequency of dogs being walked; there were many instances where the vast majority of dogs in a ward were not walked or were walked infrequently compared to the dogs’ length of stay; and dogs with longer lengths of stay were not necessarily walked more frequently than dogs that entered the shelter more recently. We also observed instances where certain dogs were walked more than once on the same day whereas other dogs were not walked at all.

In our discussion with the agency, however, we learned that there are a series of factors that go into deciding and prioritizing which dogs to walk first, and that length of stay is neither the sole nor primary factor in this decision. Temperament, behavior, health factors, and volunteer expertise are several examples. We, therefore, consider this recommendation partially implemented.

**Recommendations**

To improve upon existing procedures, we recommend that:

2. AC&C should focus its limited resources on animals that have been confined for longer periods of time.

***AC&C Response:*** “AC&C generally agrees with the auditors’ recommendations with the following exceptions. AC&C considers the following factors when prioritizing which dogs should be walked:

- medical and behavioral conditions
- availability of appropriately trained staff and volunteers
- legal holding status of the dog
- the date that dog was last walked

Generally, the longer the dogs remain in the shelter, the greater the level of stress the dogs exhibit. However, some dogs may remain behaviorally healthy and relatively unstressed after several weeks in a kennel environment. As such, walking decisions should be made based on an on-going assessment of the individual dog’s needs in the context of the needs of other dogs at the shelter and of the larger population as a whole, given available resources.”

3. AC&C should develop a written dog-walking policy that outlines the criteria used to determine which dogs to prioritize for walking, including a system to verify that high-needs dogs be walked first by staff and volunteers.

**AC&C Response:** “AC&C revised the dog-walking logs to record the information on the dogs' behavior and the new log will be implemented in September 2011.”

**Previous Finding:** “Shelter Security Needs To Be Improved”

**Previous Recommendation #5:** AC&C should ensure that customers are assisted in handling all animals.

**Previous AC&C Response #5:** AC&C generally agreed, stating, “AC&C’s policy clearly states that no member of the public should handle animals without a volunteer or employee present. Because of successful adoption efforts, our customers outnumber our volunteers and staff so there are times that we are not able to comply with the policy.” AC&C claimed that inadequate staffing levels are due to insufficient resources.

**CURRENT STATUS:** IMPLEMENTED

During our observations of the shelters, we found that staff members were consistent in assisting customers with handling animals. The Brooklyn shelter has a separate room for customers to socialize with animals under staff supervision. When an auditor asked to take a dog out of a cage to play with it at the Manhattan shelter, the staff person obliged, but kept the dog on a leash and in his control at all times. The Manhattan shelter is also in the process of adding a dog socialization room similar to the room in Brooklyn to allow customers more time to interact with animals one-on-one under staff supervision before making a choice about adoption. Moreover, all animal cages had locks on them that needed to be opened by staff before handling. We, therefore, consider this recommendation to be implemented.

**Previous Recommendation #6:** Doors to restricted areas and cabinets containing pharmaceuticals are locked at all times.

**Previous AC&C Response:** AC&C generally agreed, stating, “AC&C agrees that security is important. For this reason the Department of Health and Mental Hygiene and DOHMH Police are upgrading our security system to include security cameras with closed circuit television and access control. AC&C does not believe however that access to restricted areas is a significant problem and we believe that for employee safety reasons the doors must remain unlocked.

With respect to cabinets containing pharmaceuticals, AC&C and DOHMH agree that general medical supplies and pharmaceuticals do not need to be kept locked at all times. It is mandatory however, that cabinets containing Controlled Drug substances are kept locked at all times and AC&C strictly adheres to this policy. The new contract, currently under negotiation, will clarify these important differences.”

**CURRENT STATUS:** IMPLEMENTED

We found that all medical cabinets and rooms where procedures such as euthanasia were performed were locked. AC&C maintains a policy on controlled substances, and audit staff observed on several occasions that medical cabinets were locked. AC&C is also in the process of negotiating a contract for security improvement and is reviewing preliminary proposals. This will further enhance the security of animals and staff regarding access to restricted areas. We, therefore, consider this recommendation to be implemented.

**Previous Finding:** “No Evidence that the Investigations of Animals Missing From Shelters Took Place”

***Previous Recommendation #7:*** AC&C should ensure that all animals missing from the shelters be investigated using the new procedure, including documenting in Chameleon when and by whom each step is done.

***Previous AC&C Response #7:*** AC&C agreed, stating, “AC&C codified the existing *Missing Animal Tracking Policy* during the audit period. Supervisors are (now) following this step by step procedure and official police reports are filed when theft is suspected.”

**CURRENT STATUS:** PARTIALLY IMPLEMENTED

AC&C has revised its Missing Animal Tracking policy and utilizes Chameleon to identify and track missing animals; however, the audit team identified several limitations in the Chameleon system that limited our ability to verify that the agency’s policies are being followed. Further, the limitations found in Chameleon make it difficult to identify where an animal is throughout the course of the day. These limitations are discussed later in the Other Issues section of this report.

Chameleon alerts the AC&C staff that specific records are closed but could be missing. When an animal is identified as missing, staff initiates an investigation and follows the agency’s procedures. Often times, missing animals are not truly missing, but rather appear as open records because they were missing from their cage for various legitimate reasons, including medical procedures, exercise, cage cleaning, etc., or because a staff person forgot to close them out after the animal left the shelter.

Memos are used in Chameleon to document cases when an animal is actually missing. We reviewed the missing animal memos from the past year and found that 62 of the 75 missing animals citywide had memos documented in Chameleon. Forty-four percent (33 of 75) of missing animals were cases where foster care adoptors did not return the animal to the shelter. AC&C’s policy does not discuss procedures for investigating or acting on missing animals not returned by the foster caretakers. While AC&C is using Chameleon for its investigation, another limitation of Chameleon is that it does not provide a way to verify that staff followed each step listed in the agency’s missing animal tracking policy. Moreover, we noted inconsistencies in the level of detail within the missing animal memos.

We, therefore, consider this recommendation to be partially implemented.



## Recommendations

To improve upon existing procedures, we recommend that:

4. AC&C modify its Missing Animal Tracking policy to provide clearer guidelines about what information should be contained in its missing animal memos and verification that all steps of the investigation procedures were followed.

**AC&C Response:** “Generally, AC&C agrees with the recommendation and will review and consider updating the current "Missing Animal Tracking Policy" regarding the content of memos placed during the course of an AC&C investigation.”

5. AC&C revise its Missing Animal Tracking policy to include procedures outlining the investigation of missing foster care animal cases.

**AC&C Response:** “AC&C agrees with this recommendation and will update its Foster Care Program guidelines to include investigation of missing foster care animals.”

### **Previous Finding:** “Level of Adoption Efforts”

**Previous Recommendation #8:** AC&C should provide adoption services at its Bronx and Queens receiving centers until its full-service facilities are up and running.

**Previous AC&C Response #8:** AC&C agreed, stating, “Although AC&C would like to provide daily adoption opportunities in the Bronx and Queens Receiving Centers, our lease does not permit animals to remain in the centers overnight... we will evaluate the viability of using the Receiving Centers as Off-Site Adoption locations as funds and volunteers become available.”

### **CURRENT STATUS:** NO LONGER APPLICABLE

AC&C’s lease agreement with the City of New York and the landlords for the Bronx and Queens facilities states that the premises can only be used as receiving centers. Therefore, we consider this recommendation no longer applicable.

### **Previous Finding:** “Success of Adoption Efforts”

**Previous Recommendation #9:** AC&C should ensure that it maintains complete adoption documentation, including signed adoption agreements, for seven years, as required by its own policy.

**Previous AC&C Response #9:** AC&C agreed, stating, “AC&C’s current policy as the audit reports is that adoption paperwork must be maintained for seven years. Many of our records were damaged or accidentally discarded during a recent renovation.... In the future AC&C will ensure that: Contracts are stored with a reputable record storage

company to safeguard these documents [and] Computer based options are investigated that will allow us to move to paperless storage.”

**CURRENT STATUS: IMPLEMENTED**

AC&C has invested in the City’s storage contract since the 2006 audit as well as scanning technology so that adoption agreements have been electronically stored into the Chameleon system. The agency has recently invested in purchasing an electronic signature technology to further reduce the cost of maintaining physical records. Moreover, we reviewed all adoption agreements from March, April, and May 2011 from each adoption center, and all contained complete sets of signatures. Therefore, we consider this recommendation to be implemented.

**Previous Finding:** “Concerns about Health of Animals at the Shelters”

***Previous Recommendation #10:*** AC&C should ensure that there is adequate medical staff to address the medical needs of the community.

***Previous AC&C Response #10:*** AC&C agreed, stating that it “has actively been addressing disease control in the Care Centers. For example, AC&C has increased its medical staff from four veterinarians to five and 21 veterinary technicians to 25 in April 2006. In addition, DOHMH has re-directed funding to the Medical Department allowing us to hire part-time staff in addition to the staff increases already mentioned.”

**CURRENT STATUS: NOT IMPLEMENTED**

The number of licensed medical staff has decreased significantly since 2006 as our chart shows:

<b>Comparison of Medical Staff</b>	<b>2006</b>	<b>2011</b>
# of licensed vets	5	2
# of vet technicians	25	13
# of non licensed vet staff	0	14

In addition, there are noticeable gaps in service provision among shelters, as there are only two licensed vets for the agency citywide. We have outlined examples of limited resources and disparities in access to medical resources. The Staten Island shelter employs the service of a Per Diem Veterinarian and often has to rely on Brooklyn and Manhattan to instruct which medicine to administer, while the Brooklyn facility has an x-ray machine, unlike Staten Island and Manhattan. AC&C sends animals that it is unable to treat to the local veterinary hospital. According to AC&C, budgetary restraints have caused a reduction in staff at the shelter. We, therefore, consider this recommendation to be not implemented.

***AC&C Response:*** “AC&C disagrees with the auditors’ determination that this recommendation has not been implemented. At the time of intake of cats and dogs, AC&C provides vaccinations, initial screening examinations, triage care, initial

stabilization, and treatment for illness or injuries (including pain management). Over the course of an animal's stay, AC&C may provide wellness and preventive care and spay/neuter surgery. Medical staff also performs humane euthanasia. At the exit conference, AC&C pointed out to the auditors that they had misinterpreted medical staffing levels, leading to its conclusion that "licensed medical staff has decreased significantly since 2006".

**Auditor Comment:** According to the information provided by AC&C in the prior audit response, AC&C had increased its medical staff from four veterinarians to five and 21 veterinary technicians to 25 in April 2006. However, the information provided to our auditors during the current audit indicates a significant drop in licensed and licensed vet technicians; specifically, the number of licensed vets decreased by 60 percent (five vets to two vets). In addition, the number of qualified vet technicians decreased for the current period by 48 percent (25 vet technicians to 13 vet technicians). Meanwhile, the number of non-licensed qualified professional people increased from zero to 14. Even if one adds the non-licensed vet staff to the current year, there is still a decrease of one person. Therefore, we still consider this recommendation not to be implemented.

## **Recommendation**

To improve upon existing procedures, we recommend that:

6. AC&C should ensure that there is adequate medical staff on site to address the medical needs of the shelters.

**AC&C Response:** "AC&C acknowledges the importance of appropriate and timely veterinary care to animals within its shelters. However, AC&C's current financial resources prevent the agency from hiring additional medical staff beyond what it has budgeted."

**Auditor Comment:** AC&C suggests that our interpretation is incorrect; however, it agrees with our recommendation, citing lack of financial resources.

**Previous Recommendation #11:** Examine all animals shortly after they arrive and immediately isolate contagious animals.

**Previous AC&C Response:** AC&C agreed, stating, "Animals that come to AC&C requiring immediate medical care due to illness or injury are seen by a veterinarian or veterinary technician immediately... All animals receive a nose to tail veterinary exam within two days of arriving at the Care Centers. The recent staffing changes should reduce wait time to less than 24 hours before July 2006 in most cases. "

**CURRENT STATUS: PARTIALLY IMPLEMENTED**

The audit team reviewed a sample of “Late or Missed Medical Examinations” alerts and found that the animals identified as missing on a particular day were not reappearing on subsequent days. However, the staff monitors the medical review of new arrivals through a daily email alert, “Animals not yet examined,” generated from Chameleon. This alert identifies animals that have not been examined within 24 hours of arrival. This alert is used to ensure that all animals go through routine shelter protocol upon arrival. Animals that appear on the list more than one day are often animals that have already been to a shelter and are “retakes” that came back to the shelter and thus do not need a new exam. In other cases, the Alert identifies animals that were missed due to staff shortages or emergencies and are in need of an exam. We, therefore, consider this recommendation to be partially implemented.

### **Recommendation**

To improve upon existing procedures, we recommend that:

7. AC&C should ensure that all animals are examined shortly after they arrive and immediately isolate contagious animals.

**AC&C Response:** “AC&C agrees with this recommendation.”

**Previous Recommendation #12:** Require protective garments be worn by staff, especially when cleaning contagious and unexamined animals wards.

**Previous AC&C Response:** AC&C agreed, stating that “AC&C policy requires the following: Gowns and gloves must be worn while cleaning wards containing contagious animals. Disinfecting shoe baths are in place outside all contagious wards. Equipment used to clean wards containing contagious animals must remain in that ward. AC&C supervisors are now rigorously enforcing this policy. ”

### **CURRENT STATUS: IMPLEMENTED**

Audit staff site visit observations confirmed that AC&C staff members were consistently adhering to the agency’s dress code regarding gowns and gloves, and the agency has a revised policy regarding employees’ dress code and requirements about protective garments. We, therefore, consider this recommendation to be implemented.

**Previous Finding:** “AC&C Lacks Required Customer Service Quality Assurance Program”

**Previous Recommendation #13:** AC&C should develop and institute a formal customer service quality assurance program to identify areas that may need improvement.

**Previous AC&C Response:** AC&C agreed, stating, “Although AC&C Care Centers are monitored by DOHMH, we are in need of a tool that will allow customers to let us know how we are doing from their perspective. A customer questionnaire is currently under development and will be implemented no later than July 1, 2006. ”

## **CURRENT STATUS: IMPLEMENTED**

AC&C has developed a questionnaire for dog and cat adopters that collects customers' personal information, helping the agency determine if customers are in the position to be responsible pet owners. This questionnaire is designed to gather customer feedback after they've adopted an animal. The agency also has a partnership with "Pets for Life," the Humane Society of the United States (HSUS) program that runs an information hotline to assist customers in making decisions regarding pet adoption. "Pets for Life" makes periodic adoption follow-up phone calls on a monthly basis to a set of randomly selected AC&C customers. The purpose of these calls was to gather information on the customers' pet adoption experiences. Customers' issues, challenges, and feedback are recorded, and issues are referred to the Pets for Life service and hotline. "Pets for Life" also produces a monthly report for AC&C that shares feedback from customers with the agency. We, therefore, consider this recommendation to be implemented.

## **OTHER ISSUES**

### **Weaknesses in Chameleon**

We found that there are limitations to reports produced by Chameleon, and the agency does not have adequate internal controls in place to identify where an animal is throughout the course of the day.

Chameleon stores kennel information and documents information about how animals arrive, their medical records, etc, but has no tracking function. Specifically, Chameleon does not have a way of tracking or verifying each step of the missing animal tracking policy, such as employees' checking the kennel field, reading previous memos, and reviewing the treatment, alerts, and receipt screens. AC&C staff explained that this is not feasible in Chameleon as the system does not have a way of recording this history each time an individual views a particular screen-- nor is there a check mark system built into the system indicating that each step in the process has been followed.

The memo field is the primary way that Chameleon tracks missing animals' investigations. In order for staff to gather information to put into the memo section, they would need to follow the procedures outlined in the policy. As stated earlier in the report, however, we are unable to verify that these steps took place, even after a review of the memo fields. Kennel inventory is taken daily by staff. Staff does a physical walk-through to compare kennel inventory from Chameleon to animals' actual placement, and inventory is scanned into Chameleon or inputted manually. Chameleon links the animals and kennels and identifies missing animals. If a cage does not correspond to the identification card, then staff will pull up the Chameleon kennel inventory and begin an investigation. Inventory reports are taken for the preceding day. Often times, missing animals are not truly missing, but rather appear as open records because they were missing from their cages for various legitimate reasons, including medical procedures, exercise, cage cleaning, or because a staff person forgot to close them out after the animal left the shelter. Final disposition or location of the animals is hard to determine due to duplicate records as the staff does not accurately document this information in Chameleon.

When an animal is missing or when an animal escapes while being handled by an employee, there are procedures that the staff follow to find the animal. However, truly missing animals are only detected in Chameleon if an animal appears on daily alerts more than one day in a row, in which case staff launches an investigation. Moreover, our analysis of the “List of Died, Missing, and Stolen Animals” alerts revealed that animals would turn up as missing several days in a row before the system would be updated. This indicates that the animals were actually missing or else that staff did not update animals’ files on a daily basis. Therefore, there is no reliable report to pull a list of missing animals or animals under investigation. While staff may use handwritten notes to convey the whereabouts of an animal, there is no systematic, manual counterpoint in place such as a marker indicating the status or location of an animal in an empty cage.

Based on the above, AC&C is not able to determine where animals are located at any given point in time in order to assess if an animal is truly missing.

## **Recommendations**

To improve upon existing procedures, we recommend that AC&C should:

8. Ensure that Chameleon is designed to distinguish between missing and/or lost animals in the agency’s care or in the care of outside sources.

**AC&C Response:** “AC&C agrees with the auditors but notes that Chameleon is a leased commercial software package; therefore, AC&C is unable to ensure that the vendor will implement this request in future system upgrades.”

9. Revise its policies and procedures to outline the investigation of missing animals placed in foster care.

**AC&C Response:** “AC&C generally agrees with this recommendation and will update the foster care procedures to address investigation of missing animals.”

10. Revise its policy and procedures to determine if an animal is missing or misplaced while in the agency’s care.

**AC&C Response:** “AC&C disagrees with the auditors' assessment that the "agency does not have adequate internal controls in place to identify where an animal is throughout the course of the day.”

**Auditor Comment:** While the kennel number correlates with the cage, the kennel number only records where the animal is supposed to be. If the animal is removed from the cage, staff members do not record the location of the animal removed from the cage or update Chameleon with this information.

## Detailed Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. 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. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The fieldwork for this follow-up audit was conducted from January 2011 through July 2011.

### **Scope Limitation**

Due to the lack of cooperation during the initial engagement on the part of AC&C and DOHMH and DOHMH's non-cooperation in a previous audit (not related to this audit), we requested that their management sign Representation Letters effective, August 19, 2011 (the date of our draft report), confirming their management responsibilities and that they had, in fact, provided us with and disclosed all relevant operational and financial information related to our audit objectives. This procedure is not a part of our routine audit process and one that we have not previously felt the need to take. We have not received the requested signed Representation Letters. As a result, we lack assurance from AC&C and DOHMH officials that all relevant information was provided to us during the audit. (A copy of the requested Representation Letter is attached to this report as an Appendix).

To address AC&C's current status on the recommendations made in our previous audit, we interviewed appropriate AC&C and DOHMH officials to obtain an understanding of the policies and procedures currently in place. We also used the following sources of information as criteria to assess implementation:

- *Audit Report on Shelter Conditions And Adoption Efforts of Animal Care And Control of New York City*, (MH06-082A) issued June 19, 2006;
- A series of announced and unannounced site visits to AC&C shelters and receiving center facilities (February – March 2011);
- AC&C policies and procedures;
- Shelter Spot Check Logs (March 2011 – April 2011);
- Dog-walking logs;
- Chameleon reports;
- Volunteer program materials;

- List of volunteers and positions;
- List of agency employees and organizational chart;
- Pet's for Life Survey results (January – February 2010);
- DOHMH Inspection Reports; and
- AC&C monthly summary reports submitted to DOHMH.

To assess the agency's cleaning procedures; we conducted a series of announced and unannounced site visits and reviewed spot check logs from the Brooklyn and Manhattan shelters. Spot check logs are a management tool posted outside of each ward so that supervisors, staff, volunteers, and others know when the wards were last cleaned. A review of various reports run from Chameleon, the agency's database and electronic record keeping system, also provided us with information to assess the implementation status. Conversations with staff members, analyses of various tools such as spot check and dog-walking logs, and materials from DOHMH provided us with additional resources to confirm our findings.



Sample DOHMH and AC&C Representation Letter

[Letterhead of the Auditee]

[Date]

[To Deputy Comptroller for Audit  
New York City Office of the Comptroller  
One Centre Street, Room 1100N  
New York, NY 10007]

Subject: Representation Letter for the Follow-up Audit on the Shelter Conditions and Adoption Efforts of Animal Care and Control (AC&C) of New York City 7F11-086F

In connection with your audit of the shelter conditions and adoption efforts of AC&C under contract with the Department of Health and Mental Hygiene (DOHMH) as of xx,xx, 2011 we confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We have made available to you all of the requested operational and financial information associated with the animal shelters.
2. We have disclosed to you all relevant and operation and financial information that directly relates to the objectives of the audit of the animal shelters.
3. We have disclosed to you any findings received and related corrective actions taken during and subsequent to the period under audit for previous audits, attestation engagements, and internal and external monitoring that directly relate to the objectives of the audit of the animal shelters.
4. For AC&C, no events have occurred subsequent to the period under audit that would affect the above representations.
5. For the DOHMH and AC&C, we are responsible for taking corrective actions on audit findings of the audit.

Sincerely,

Agency Head or Designee

Cc: Agency Audit Coordinator  
Deputy Director, Mayor's Office of Operations



NEW YORK CITY DEPARTMENT OF  
HEALTH AND MENTAL HYGIENE

Thomas Farley, MD, MPH  
*Commissioner*

Gotham Center  
42-09 28<sup>th</sup> Street, 8<sup>th</sup> Floor  
Queens, NY 11101-4132

+ 1 347 396 4100 tel

September 2, 2011

H. Tina Kim  
Deputy Comptroller for Audit  
Office of the New York City Comptroller  
1 Centre Street, Room 1100  
New York, NY 10007-2341

Re: Follow-up Audit on Shelter Conditions and Adoption Efforts of Animal Care  
and Control of  
New York City  
7F11-086F

Dear Deputy Comptroller Kim:

We have received and reviewed your draft Follow-up Audit Report on Shelter Conditions and Adoption Efforts of Animal Care and Control of New York City (AC&C). Senior management of the Department of Health and Mental Hygiene (DOHMH) has met with AC&C throughout this audit process, and has discussed the draft audit report and the attached response from AC&C.

We are pleased that the audit report provides a favorable account of shelter conditions, its robust volunteer program, and improved adoption efforts. We will continue to review the performance of AC&C to assure that the auditors' recommendations are implemented.

We appreciate the efforts and professionalism of your staff in the performance of this audit. If you have any questions or need further information, please contact Sara Packman, Assistant Commissioner, Audit Services, at (347) 396-6679.

Sincerely,

A handwritten signature in black ink that reads "Thomas Farley". The signature is written in a cursive, flowing style.

Thomas Farley, MD MPH  
Commissioner

cc: Patsy Yang, DrPII  
Daniel Kass  
Sara Packman



11 Park Place Suite 805  
New York, NY 10007  
Fax (212) 442-2066  
www.nycacc.org

September 2, 2011

H. Tina Kim  
Deputy Comptroller for Audit  
Office of the New York City Comptroller  
1 Centre Street, Room 1100  
New York, NY 10007-2341

**Re: Follow-up Audit on Shelter Conditions and Adoption Efforts  
of Animal Care & Control of New York City  
7F11-086F**

Dear Deputy Comptroller Kim:

Attached please find the detailed response of Animal Care & Control of New York City (AC&C) to the NYC Comptroller's draft report on the Follow-up Audit on the Shelter Conditions and Adoption Efforts of Animal Care and Control of NYC.

Sincerely,

A handwritten signature in cursive script that reads "Julie Bank".

Julie Bank  
Executive Director

Cc: Thomas Farley, MD, MPH  
Patsy Yang, DrPH  
Daniel Kass

*Committed to Caring*

**AC&C's Response to the Draft Report  
On the Follow-up Audit on Shelter Conditions and Adoption Efforts of  
Animal Care and Control of New York  
7F11-086F**

Following is the response of Animal Care and Control of New York City ("AC&C") to the NYC Comptroller's draft report on the follow-up audit on Shelter Conditions and Adoption Efforts of AC&C. The objectives of the audit were to determine whether AC&C implemented the 13 recommendations contained in the previous audit (Audit report #MH06-082A issued on June 19, 2006).

AC&C recognizes the work of the auditors and appreciates the auditors' report that AC&C has

- Developed a robust volunteer program and strengthened its dog-walking capacity
- Improved shelter conditions by purchasing a security system and enforcing staff's customer assistance in handling animals
- Improved adoption documentation process
- Instituted a cleaning procedure based on staff use of Spot Check Logs

AC&C agrees with the auditors' assessment of seven previous recommendations that AC&C fully implemented. AC&C provides further detailed comments with regard to 5 previous recommendations that are "partially implemented" (4) and "not implemented" (1). One previous recommendation is no longer applicable.

For the reasons listed below, AC&C disagrees with the auditors' assessment of "not implemented" for the previous recommendation "ensure that there is adequate medical staff to address the medical needs of the community".

Despite AC&C's current challenges in hiring and retaining medical staff, including limited financial resources, competition from private practice, AC&C's rate of pay, and the unique environment and work load presented in a shelter, AC&C continues to provide:

- Vaccination for cats and dogs at the time of intake
- Initial screening examinations
- Wellness and preventive care, triage care, initial stabilization
- Treatment for illness or injuries, including pain management
- Spay/neuter surgery
- Humane euthanasia

AC&C currently has more licensed medical professionals than it did during the previous audit, which demonstrates that AC&C has partially implemented this recommendation.

The auditors identified two new issues pertaining to 1) the reports limitations in the Chameleon system and 2) AC&C's ability to assess if an animal is truly missing from the shelter and to locate it.

- 1) AC&C acknowledges the limitation to reports produced by the system and will work with its vendor to suggest new reports. Chameleon is an existing software system provided by a vendor with a limited set of functions. The vendor may not be able to include the auditors' recommendations in future system upgrades.
- 2) AC&C disagrees with the auditors' assessment about AC&C's ability to assess if an animal is truly missing and to locate it for the following reasons:
  - Each animal's ID is associated with a kennel number.
  - AC&C records the animal's kennel number in Chameleon and updates the system as the number changes. Although Chameleon is not intended to be a workflow system to track the animals' location, it still satisfies its tracking function when data is entered throughout the day.
  - Two reports generated from Chameleon are used: i) Kennel inventory report that enables AC&C staff to identify animals' location and ii) Daily alert report that lists missing animals.
  - AC&C has also standard operating procedures for investigating and resolving missing animals.

The following sections include our detailed response to the auditors' recommendations.

#### Background

At the exit conference, we requested that the auditors include AC&C's organization information in the background section of the audit report. AC&C is the sole organization in New York City that is required to accept and care for every animal brought to its shelters, which means AC&C takes in all animals regardless of whether they are surrendered by their owners, or abandoned or lost.

#### Audit Scope Limitation

Although AC&C and the Department of Health and Mental Hygiene (DOHMH) appreciate the auditors' assessment and recommendations, we disagree with the auditors that AC&C and the DOHMH were not cooperating during the initial engagement. When the auditors requested the list of AC&C's volunteers, AC&C was concerned that their volunteers' privacy would be compromised; therefore, AC&C requested the auditors to sign a confidentiality agreement. AC&C provided the requested information promptly upon the receipt of the auditors' confirmation that the volunteers' information will be kept confidential. AC&C and DOHMH have made available to the auditors all the requested operational and financial information associated with this audit and no events have occurred subsequent to the audit period that would affect the audit. Additionally, while DOHMH received a Management Representation Letter from the auditors with the draft audit report, AC&C was not presented with a Management Representation Letter to sign.

*Previous Finding: "Sick Animals Should be Separated from Healthy Animals"*

*Previous Recommendation #2: AC&C should ensure that sick animals are separated from healthy animals.*

Current Status. Partially Implemented

Current Recommendation:

To improve upon existing procedures, the auditors recommend that:

#1. "AC&C should ensure that sick animals are separated from healthy animals"

AC&C Response:

The auditors used the term "sick" rather than contagious when referring to separation of animals. At the exit conference, AC&C explained that there is a distinction between "contagious" versus "sick" animals and the two terms should not be used interchangeably. AC&C agrees that contagious animals should be separated from healthy animals. Some animals may remain outside the isolation area with clinical signs of "not contagious". The separation of contagious and healthy animals is an AC&C standard operating procedure and the agency's cleaning policies includes procedural information specific to the physical movement of contagious animals.

From a process perspective, contagious animals are isolated once examined and diagnosed by a veterinarian. If an animal shows clinical signs of disease, a veterinary exam is requested and performed as soon as possible. If the animal is then thought to be infected with a contagious disease, it is designated to be moved to an isolation area within the shelter and a cage or kennel is prepared. As mentioned above, some animals may remain outside of isolation areas with clinical signs, stating that are not contagious to other animals based on the veterinarian's professional judgment. In situations, where lack of space exists or in the Staten Island shelter, where a separate dog isolation ward does not exist, dogs are sent to another shelter to avoid keeping contagious animals with healthy ones.

The auditors found "... approximately 10 percent of the healthy wards contained sick animals, although the majority of sick animals were separated from healthy animals." Also, the auditors stated, "A review of DOHMH weekly inspection reports from the past year gave the agency a clean slate on this issue: there were zero instances where a deficiency was identified regarding the separation of contagious and healthy animals". It is important to note that the DOHMH's weekly inspections on AC&C are conducted by a licensed veterinarian who understands AC&C's procedures and who makes the distinction between sick and contagious animals as discussed above. For this reason, it is possible that DOHMH's findings differed from those of the auditors who were not using the same medical criteria to judge whether animals were appropriately placed in an isolation ward. This explains the reason why the results between the auditors' finding of 10 percent and DOHMH's weekly inspection differ. During the exit conference, AC&C requested the auditors' support for their 10 percent assessment, however, the supporting document was not provided to AC&C as of the date of this response.

*Previous Finding: "Dogs should be exercised"*

*Previous Recommendation #4: AC&C should focus its limited resources on animals that have been confined for longer periods of time.*

Current Status: Partially Implemented

Current Recommendations:

To improve upon existing procedures, we recommend that:

- #2. "AC&C should focus its limited resources on animals that have been confined for longer periods of time"
- #3. "AC&C should develop a written dog-walking policy that outlines the criteria used to determine which dogs to prioritize for walking, including a system in place to verify that high needs dogs are being walked first by staff and volunteers."

AC&C Response:

AC&C generally agrees with the auditors' recommendations with the following exceptions.

AC&C considers the following factors when prioritizing which dogs should be walked:

- medical and behavioral conditions
- availability of appropriately trained staff and volunteers
- legal holding status of the dog
- the date that dog was last walked

Generally, the longer the dogs remain in the shelter, the greater the level of stress the dogs exhibit. However, some dogs may remain behaviorally healthy and relatively unstressed after several weeks in a kennel environment. As such, walking decisions should be made based on an on-going assessment of the individual dog's needs in the context of the needs of other dogs at the shelter and of the larger population as a whole, given available resources.

AC&C revised the dog-walking logs to record the information on the dogs' behavior and the new log will be implemented in September 2011.

As part of AC&C's increased recruitment efforts AC&C has developed a new training program, "Level Two Canine Companion program", targeting more experienced volunteers to walk dogs that are on-hold and are in need of specific behavioral or medical care. This training will be implemented in the first week of September 2011 via a webinar. Through this training program, AC&C anticipates that more volunteers will be available to work with AC&C staff. As a result, animals will have more opportunities to exercise outside while the kennels are being cleaned.

AC&C has received a private donation to hire a Canine Enrichment Facilitator at the Brooklyn Shelter. This facilitator position will focus on exercise and enrichment for dogs at the shelter. With additional funding from the DOHMH in Fiscal Year 2012 and beyond, AC&C will hire more animal care officers (ACO) who will be responsible for cleaning and exercising the animals. AC&C also has been awarded two NYC Americorp employees who will focus their

efforts on volunteer recruitment and program development which should increase the number of dog-walking volunteers.

*Previous Finding: No Evidence that the Investigations of Animals Missing From Shelters Took Place*

*Previous Recommendation #7: AC&C should ensure that all animals missing from the shelters be investigated using the new procedure, including documenting in Chameleon when and by whom each step is done.*

Current Status: Partially Implemented

Current Recommendation:

To improve upon existing procedures, we recommend that:

- #4. AC&C modify its Missing Animal Tracking policy to provide clearer guidelines about what information should be contained in its missing animal memos and verification that all steps of the investigation procedures were followed.

AC&C Response:

Generally, AC&C agrees with the recommendation and will review and consider updating the current "Missing Animal Tracking Policy" regarding the content of memos placed during the course of an AC&C investigation. Per the auditors, AC&C staff uses Chameleon's memo field to document cases when an animal cannot be found within the shelter. If an animal cannot be physically located within the shelter, the supervisor will pull up the Chameleon kennel inventory and initiate an investigation. However, Chameleon does not provide a way to verify whether the staff followed each step as listed in the AC&C's Animal Tracking Policy. Chameleon is a leased commercial software package; therefore, adding a systematic verification feature is beyond AC&C's control.

Current Recommendation:

To improve upon existing procedures, we recommend that:

- #5. AC&C revise its Missing Animal Tracking Policy to include procedures outlining the investigation of missing foster care animal cases.

AC&C Response:

AC&C agrees with this recommendation and will update its Foster Care Program guidelines to include investigation of missing foster care animals.

The auditors found 33 missing animal cases during the review of 75 memos of missing animals in 2010. AC&C believes that this finding is disproportionately high because it was the result of AC&C's in-depth assessment of inventory of foster care animals in early 2011, which many of the cases in 2010 were closed after AC&C's numerous unsuccessful attempts to contact the



foster care providers.

AC&C enhanced its Foster Care Program which includes clear guidelines and oversight of foster care animal selection and its follow-up. Missing foster care animal cases are investigated by the foster care coordinator and/or placement supervisor as needed. As stated above, AC&C will update the foster care procedures to address robust investigation of missing animals.

*Previous Finding: Concerns about Health of Animals at the Shelters*

*Previous Recommendation #10: AC&C should ensure that there is adequate medical staff to address the medical needs of the community*

Current Status: Not Implemented

AC&C disagrees with the auditors' determination that this recommendation has not been implemented. At the time of intake of cats and dogs, AC&C provides vaccinations, initial screening examinations, triage care, initial stabilization, and treatment for illness or injuries (including pain management). Over the course of an animal's stay, AC&C may provide wellness and preventive care and spay/neuter surgery. Medical staff also performs humane euthanasia.

At the exit conference, AC&C pointed out to the auditors that they had misinterpreted medical staffing levels, leading to its conclusion that "licensed medical staff has decreased significantly since 2006".

Comparison of Medical Staff	2006	2011	AC&C Response
# of licensed vets	5	2	A
# of vet technicians	25	13	B
# of non-licensed vet staff	0	14	B

- A) There are five vet staff positions at AC&C. At the time of the audit, there were three vacancies (one currently filled). The use of per-diem vets will continue until vacancies are filled.
- B) The number of vet technicians for 2006 (25) included both unlicensed and licensed technicians, whereas the number for 2011 is separated between unlicensed (14) and licensed (13) staff.

The auditors cite disparity of service provision between shelters. More specifically, they note that the Brooklyn shelter has an x-ray machine while the Manhattan and Staten Island shelters do not have such equipment. As stated at the exit meeting, the radiograph unit, including X-ray machine, was donated to the Brooklyn shelter several years ago and is unusual for an animal shelter. It is important to note that animal shelters are not veterinary hospitals; they manage

different types of cases and provide different services in different facilities.

Current Recommendation:

To improve upon existing procedures, we recommend that:

#6. AC&C should ensure that there is adequate medical staff to address the medical needs of the shelters.

AC&C Response

AC&C acknowledges the importance of appropriate and timely veterinary care to animals within its shelters. However, AC&C's current financial resources prevent the agency from hiring additional medical staff beyond what it has budgeted.

Due to the pay rate, the unique environment, and the work load presented in a shelter AC&C faces great challenges in attracting and retaining licensed medical personnel (licensed technicians and veterinarians). Currently, AC&C has unfilled openings and is aggressively recruiting to fill these positions. AC&C continuously seeks outside funding to supplement the City contract regarding additional medical needs of animals. AC&C is slated to receive additional DOHMH funding in 2012 to increase the number of staff positions and salaries to make them more competitive.

*Previous Finding: Concerns about Health of Animals at the Shelters*

*Previous Recommendation #11: Examine all animals shortly after they arrive and immediately isolate contagious animals.*

Current Status: Partially Implemented

Current Recommendation:

#7. AC&C should ensure that all animals are examined shortly after they arrive and immediately isolate contagious animals.

AC&C Response:

AC&C agrees with this recommendation. The vast majority of animals are examined within 24 hours of arrival at a care center. All animals are preventively vaccinated at the time of impoundment. Any animal exhibiting significant illness or injury is prioritized for examination, which is done immediately or shortly after the time of intake depending on the severity of the condition observed. Longer delays in examination by a veterinary technician or assistant may occur during busier months (e.g. summer) and/or as a result of staff shortages. Animals with contagious diseases are isolated once diagnosed and directed by a veterinarian as capacity allows.

AC&C anticipates a decrease in animals' waiting time for initial screening examination with the hiring of new staff.

#### **NEW ISSUE #1 Weaknesses in Chameleon: Limitation to system reports**

The auditors reviewed various system reports and noted that Chameleon does not produce reliable reports that list missing animals or animals under investigation.

To improve the system reports, the auditors recommend that AC&C should:

##### Current Recommendation:

#8. Ensure that Chameleon is designed to distinguish between missing and/or lost animals in the agency's care or in the care of outside sources.

##### AC&C Response:

AC&C agrees with the auditors but notes that Chameleon is a leased commercial software package; therefore, AC&C is unable to ensure that the vendor will implement this request in future system upgrades.

From a process perspective, AC&C has procedures that staff must follow when an animal is missing or when an animal escapes while being handled by an employee. Truly missing animals are only closed out in the system as "missing" after an investigation has taken place. Animals with closed-out status (such as lost, missing, escaped, stolen, etc.) appear on a daily alert report for 7 days from the day that the investigation outcome is determined. The animals are then automatically removed from the report on the 8th day. If it is determined that the animal is not stolen or missing, the animal will be removed from the daily alert report before the 8th day. When the animal is located, the system records as well as the investigation outcome are updated.

#### **NEW ISSUE #2 The agency does not have adequate internal controls in place to identify where an animal is throughout the course of the day.**

##### Recommendations

To improve upon existing procedures, we recommend that AC&C should:

#9. Revise its policies and procedures to outline the investigation of missing animals placed in foster care.

##### AC&C Response:

AC&C generally agrees with this recommendation and will update the foster care procedures to address investigation of missing animals. AC&C significantly improved its Foster Care Program and its follow-up on animals in foster care. The improved program includes clear guidelines and oversight of foster care animal selection and its follow-up. Cases of missing foster care animals are investigated by the foster care coordinator and/or placement supervisor, as needed.

#10. Revise its policy and procedures to determine if an animal is missing or misplaced while in the agency's care.

AC&C Response:

AC&C disagrees with the auditors' assessment that the "agency does not have adequate internal controls in place to identify where an animal is throughout the course of the day." In fact, there are a variety of internal controls including:

- Each animal is given an ID, is scanned, and is assigned a kennel. The kennel location and animal IDs are recorded in Chameleon.
- AC&C has a well-known Animal Tracking Policy and Procedures, providing investigative and documentation guidelines.
- If an animal cannot be located within the shelter, the shelter supervisor will launch an investigation by pulling-up the Chameleon Kennel Inventory Report of the previous day. The report links the animal's ID and kennel location.
- The location or disposition of an animal is also documented in Chameleon. Chameleon's memo field is also used to document when an animal cannot be found.

Clarification and Corrections

During the exit conference, we made the following corrections and would like the auditors to include them in their final report.

As part of the agency restructuring, we created a Supervisor of Placement Services position rather than a Director position that was stated in the auditors' Draft report.

The auditors' Draft report includes a footnote (No. 1 on page 6), stating "It should be noted that Staten Island has a different cleaning protocol given its smaller size. The Staten Island shelter has an assignment list that is used for cleaning, eliminating the need for the spot check logs." This protocol is not unique to the Staten Island shelter and the others shelters have assignment checklists that are used to track a variety of tasks, including cleaning. Because the Staten Island shelter is small in size relative to the others, there is someone in the ward almost all the time; therefore, the spot check logs are not necessary.