



AUDIT REPORT

2025-02 ANIMAL SERVICES



MAY 16, 2025

WEBER COUNTY INTERNAL AUDIT
KIMBERLEE BECK, CPA, CFE





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Weber County Internal Audit Committee
2380 Washington Blvd
Ogden, UT 84401

Dear Audit Committee Members,

In accordance with County Policy 8.1.4.8, Internal Audit, Compliance Review and with the request made during the Audit Committee meeting held on February 11, 2025 I am pleased to report that we have completed a follow-up review of the previous audit report dated May 1, 2024 and a new audit regarding the County's Animal Services operations.

The previous audit report dated May 1, 2024 contained 3 recommendations all of which, based on follow-up procedures completed, we have determined to either close or consider implemented.

The new audit completed focused on cash receipting, invoice payments, expense reasonableness, the volunteer program, and policies associated with these tasks. The financial portion of this audit mostly focused on the calendar year 2024, but we reviewed trends and investigated anomalies outside of 2024 as considered necessary. We assessed existing controls for adequacy and compliance with County policies and procedures. We completed testwork to determine the effectiveness of such controls. Based upon our testwork, we identified areas of internal control weaknesses, noncompliance with existing County Policies, inadequate policies and procedures, inadequate oversight, as well as other issues. We have issued 11 findings containing multiple recommendations and 1 general recommendation not specifically related to a deficiency. The issues, findings, and recommendations are described further in the following report.

I wish to express appreciation for the Animal Services staff, all of whom were forthcoming and instrumental in assisting us through this audit.

If any questions arise related to this audit, I may be contacted at 801-399-8708 or kbeck@webercountyutah.gov.

Sincerely,

Kimberlee Beck

Kimberlee Beck, CPA, CFE
Weber County Internal Auditor

cc: Sharon Bolos, Weber County Commissioner
Scott Parke, Weber County Comptroller
Stephanie Valadez, Animal Services Accountant

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FOLLOW-UP PROCEDURES AND AUDIT OF WEBER COUNTY ANIMAL SERVICES

ANIMAL CONTROL AND ANIMAL SHELTER

BACKGROUND

Weber County Animal Services consists of two main divisions, Animal Control and the Animal Shelter. Services provided by these divisions are offered for unincorporated parts of Weber County as well as incorporated areas of the County who have contracted with the County through interlocal agreements. Animal Control enforces animal-related laws, responds to complaints, and helps ensure the safety and well-being of animals in the Weber County area. The Animal Shelter is operated as a no-kill shelter. It receives animals from Animal Control as well as people who can no longer take care of their pets. The Shelter then provides the required and needed care for the animals until they can be adopted out, returned to their owner, transferred to other agencies, or until it is determined that there are no other options but to euthanize.

Staff working at the Shelter are responsible for all financial activities for Animal Services handled outside of the County Comptroller's Office including cash receipting, procurement of goods and services, and payment of invoices.

The Shelter utilizes a subsystem called Chameleon to register all animal intakes and outcomes. It is also used to record cash receipts related to those activities. All financial transactions are to be recorded in the County's accounting system, Munis. There is no interface between Chameleon and Munis; all Chameleon transactions are subsequently entered manually into Munis.

This audit was conducted as part of follow-up procedures related to findings and recommendations noted in the May 1, 2024 audit, 2024 Audit Report Animal Control and Shelter, as well as at the request of the Weber County Audit Committee because of known, ongoing issues within Animal Services, especially as it related to the management of the Shelter.

OBJECTIVES AND SCOPE

This audit followed up with the recommendations made in a prior audit dated May 1, 2024 which included:

- Management should consider providing more training to the Accountant
- The Accountant should consider keeping passwords in a locked cabinet
- Management should consider implementing electronic documentation for Cash Receipting and Depositing

In addition, the Weber County Audit Committee requested an audit of the Animal Services' financial activity and controls, its policies and procedures, and protocol for handling volunteers.

The audit of financial activity and controls focused mainly on the period of January 1, 2024 through December 31, 2024, but included preliminary analysis of financial trends for calendar years 2017 through 2024 and anomalies noted during those years were investigated. Procedures were performed related to cash

receipting, calculations of and billings for services provided to the interlocal entities, payment of invoices, and the reasonableness of purchases made.

The audit surrounding policies and procedures was limited to deficiencies noted while gaining an understanding of the operations and activities of Animal Services or during other testwork.

Protocol for handling volunteers and organizing their services focused on understanding the issues regarding volunteer usage, gathering information from other departments within the County who utilize volunteers, and making recommendations for improvement in the Animal Shelter program.

METHODOLOGY

Several methodologies were used to gather and analyze the information as it related to our audit objectives. The methodologies included, but were not limited to:

- Meeting with Animal Services staff to gain an understanding of financial operations, processes, and controls as well as understand their use of volunteers and concerns regarding general operations;
- Analytics to identify trends and anomalies in financial operations;
- Selecting samples from Munis records and reviewing cash receipting documentation and supporting documentation related to payments for purchases to test controls and reasonableness; and
- Inquiry of other departments within the County who utilize volunteers in their organizations to compare and contrast operations at the Animal Shelter and provide recommendations for improvements.

FINDING RISK CLASSIFICATIONS

Potential issues and/or deficiencies noted during our audit are summarized into findings. Each finding is given a risk classification as defined below.

Significant – A significant audit finding identifies a potential problem or deficiency that may have critical impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies. Findings classified as significant warrant immediate attention by management.

Moderate – A moderate audit finding identifies a potential problem or deficiency that may have considerable impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies. Findings classified as moderate warrant attention by management as soon as practicable.

Low – An audit finding classified as low may have an impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies, but may fall within tolerable risk levels. Findings classified as low warrant attention by management but may not require immediate or short-term action.

CONCLUSIONS / FINDINGS (SUMMARY)

FOLLOW-UP

RECOMMENDATION #1 - MANAGEMENT SHOULD CONSIDER PROVIDING MORE TRAINING TO THE ACCOUNTANT – **CLOSED**

RECOMMENDATION #2 - THE ACCOUNTANT SHOULD CONSIDER KEEPING PASSWORDS IN A LOCKED CABINET – **IMPLEMENTED**

RECOMMENDATION #3 - MANAGEMENT SHOULD CONSIDER IMPLEMENTING ELECTRONIC DOCUMENTATION FOR CASH RECEIPTING AND DEPOSITING – **CLOSED**

THE FOLLOWING IS A SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS. ADDITIONAL DETAILS REGARDING EACH FINDING AS WELL AS MANAGEMENT RESPONSES TO THE RECOMMENDATIONS CAN BE FOUND IN THE NEXT SECTION OF THIS REPORT.

FINDING #1 - INADEQUATE AND INEFFECTIVE CONTROLS OVER CASH RECEIPTING - SIGNIFICANT

We noted inadequate and ineffective controls over the cash receipting process at the Animal Shelter. Inadequate and ineffective internal controls over cash receipting may result in inaccurate reporting of cash receipts and/or undetected misappropriation of receipts.

RECOMMENDATION #01.01 –

We recommend that:

- Two people retrieve the mail from the mailbox;
- Those two individuals open the mail together then distribute as needed to the intended parties;
- For Chameleon-related payments, the two individuals enter the transactions together in the system making sure to complete the receipting entry;
- For misc. payments received, the two individuals create a check log which includes the date the payment was received, name of the payor, amount of the check, check number, a brief description of the payment as available, and signatures or initials of the individuals creating the log. A copy of the check log and the backup documentation should be made. The checks and the copies of the log and backup documentation should be put together and placed into the safe for further processing by the Accountant. The original log and backup documentation should be maintained separately by a designated individual (such as the Director) for future reconciliation, as needed;
- The Accountant reconcile any miscellaneous payments received to invoices or other documentation prepared by the Animal Care Coordinator or other staff;
- The Accountant reconcile the copy of the check log to the checks received; and
- All backup documentation noted above be included in the daily cash deposit documentation.

RECOMMENDATION #01.02 –

We recommend that each employee print their own Cash Box Closing report from Chameleon as they close their drawer, ensure it reconciles with the payments they have in their drawer, and initial the report. These would then be reconciled with the overall Cash Box Closing Report printed by the Accountant.

RECOMMENDATION #01.03 –

We recommend that as part of the Accountant's reconciliation process she print the daily In and Out Report, Weber County License Report (a new report requested as part of this audit), and the Adoption Report and reconcile those to Cash Box Closing Report.

RECOMMENDATION #01.04A –

We recommend that a second person (such as the Front Counter Lead or the Director) also verify the amounts on the deposit slip and both the Accountant and the verifier initial the deposit slip as documentation of these actions.

RECOMMENDATION #01.04B –

We recommend that the Treasurer ensure the deposit slip sent to them has this secondary set of initials.

RECOMMENDATION #01.05 –

We recommend:

- All prenumbered documents be located in a secure location, including the books in use, and be controlled by the Accountant;
- The Accountant track and a second party verify the beginning and ending numbers of the receipts and ensure that no numbers are left unaccounted for between events; and
- Upon completion of the adoption event, the third copy of the receipt be removed from the book and included in the daily reconciliation backup documentation.

RECOMMENDATION #01.06 –

We recommend that the Accountant reconcile the Ogden City Licenses report to the Cash Box Closing Report and her entry summary. If discrepancies are noted, she can alert the Front Counter Lead and have the appropriate Front Counter staff fix the issue and the issue should be fixed as appropriate.

RECOMMENDATION #01.07 –

We recommend the Accountant record all Kennel License fees to license fees starting in 2025. If 2025 fees prior to this recommendation cannot be identified without extensive work, the implementation should start as of receipts recorded March 12, 2025 and continue from there.

RECOMMENDATION #01.08 –

We recommend that all cash receipt batches receive a review by a person who understands the purpose of the reconciliation and how the information is reconciled. That review should be documented by a signature along with the signature of the preparer on the reconciliation.

RECOMMENDATION #01.09 –

We recommend all deposits be made within three business days in compliance with the established policy and management and the Accountant assign proper backup for this duty as needed.

RECOMMENDATION #01.10A –

We recommend that the Accountant keep a list of the various fees and where they will be recorded so that it can be referred to as needed, either by herself or someone filling in for her.

RECOMMENDATION #01.10B –

We recommend that the individual reviewing the reconciliation check the classification of the fees at least on a sample basis to reduce the risk of manual error.

RECOMMENDATION #01.11 –

We recommend that all over-collected amounts be refunded. If a refund is not practicable, we recommend that at the very least the conversation with the customer be documented with date and time.

RECOMMENDATION #01.12A –

We recommend adding check figures to the reconciliation report that could give visual indications when amounts do not agree so it is very apparent when this occurs and further action can be taken as needed.

RECOMMENDATION #01.12B –

We recommend that if supporting documents do not agree with the Cash Box Closing Report or if subsequent information requires a change to the amounts as shown, that an explanation is added as to what the cause of the issue is and what has been done to rectify it, as applicable.

RECOMMENDATION #01.13 –

All controls and procedures updated as recommended above should be added to the Accountant's documentation of how to perform daily cash reconciliations.

**FINDING #2 - LACK OF OVERSIGHT AND LEADERSHIP OF THE ANIMAL SERVICES OPERATIONS
- SIGNIFICANT**

We noted that there was a general lack of oversight and leadership present for all Animal Services operations which created a perceived “tone at the top” issue, lack of clear understanding of duties, and organization structural issues.

RECOMMENDATION #02.01 –

We recommend that County management seek to fill the currently vacant Director role with a new individual with strong leadership skills with previous Animal Services experience.

RECOMMENDATION #02.02 –

We recommend that the new Director, in conjunction with County leadership:

- Evaluate current staffing levels to determine adequate staffing needs for efficient operations, and
- Evaluate the current structure of the Animal Shelter and operating staff to see if restructuring the organization makes sense for efficient operations.

RECOMMENDATION #02.03 –

We recommend that the new Director provide staff with a clear understanding of what their duties are and what is expected from them.

FINDING #3 - INADEQUATE ADHERENCE TO, UPDATING OF, AND STAFF TRAINING RELATED TO POLICIES AND PROCEDURES – **SIGNIFICANT**

We found a perception by staff that policies and procedures have not been followed and they have not been updated as they should, the electronic versions of the policies may not have matched the printed versions of the policies, the electronic policies are not located in a place that makes logical sense (they are located on the Sheriff's website, but Animal Services have been split from the Sheriff's Office), and that staff has not been aware of what was contained in the policies and procedures.

RECOMMENDATION #03.01 –

We recommend that management:

- Perform a thorough review and update as needed of all Animal Services policies and procedures to ensure that they are relevant and in accordance with State and local ordinances;
- Ensure that any printed versions of policies and procedures agree with the available electronic versions;
- Move the electronic versions from the Sheriff's Office website to a site more appropriate and available to staff; and
- Provide regular training to all staff regarding established and/or updated policies and procedures and where they are located for future reference needs.

FINDING #4 - COUNTY PROVIDING ANIMAL CONTROL SERVICES UNDER EXPIRED INTERLOCAL AGREEMENTS – **SIGNIFICANT**

The Animal Control interlocal agreements to provide services to incorporated parts of the County have expired.

RECOMMENDATION #04.01 –

We recommend that the interlocal agreements regarding Animal Control services be redrafted and executed as soon as possible.

FINDING #5 - INADEQUATE OVERSIGHT OVER LICENSE RENEWALS, FEE WAIVERS, AND CASH RECEIPTING CONTROLS – **MODERATE**

During our initial analytical procedures related to Animal Services, we noted a significant decrease in revenues both in Animal Control and the Animal Shelter. Our testwork was not able to determine the exact cause of this decrease, but was able to identify some circumstantial information that, once corrected, may help increase revenues.

RECOMMENDATION #05.01 –

We recommend following up on no-response animal license renewal notifications, including reminder notices, final notices, and Animal Control officer visits as needed.

RECOMMENDATION #05.02 –

We recommend that the Animal Shelter create, adopt, and follow specific policies and procedures of how and when fee waivers are appropriate. Documentation of such waivers should be kept with the receipt (as is current practice).

RECOMMENDATION #05.03 –

We recommend the shelter implement all recommendations found in the Finding entitled “Inadequate and Ineffective Controls Over Cash Receipting” to limit the opportunities for misappropriation.

FINDING #6 - INACCURATE AND INCONSISTENT BILLING CALCULATIONS FOR ANIMAL CONTROL AND SHELTER SERVICES – MODERATE

During our testwork, we found multiple discrepancies and inconsistencies between the way the interlocal agreements specified both Animal Control and Animal Shelter costs be billed to the local entities and the way they were actually billed. In addition, inconsistencies between the calculations used existed between billing years and input types between the two types of agreements.

RECOMMENDATION #06.01 –

We recommend that:

- When the interlocal agreements for Animal Control are renewed (see finding entitled, “County Providing Animal Control Services Under Expired Interlocal Agreements”) that they include an accurate formula that will be used for billing and specify, in at least general terms, the source of information used in the calculation;
- Either billing the Animal Services costs according to the agreement in place or revising the agreement to reflect current billing practices and include, at least in general terms, the source of information used in the calculation;
- Management consider making changes to the calculations to use similar data in similar ways (i.e. using all or none of the data for areas outside of the agreements or using an annual or 5-year average of call and intake data); and
- Management consider documenting in a written procedure the sources of information used, how it is obtained, and any assumptions or decisions made in how the calculations will be managed to assist with consistency of preparation between years, regardless as to who is doing the calculations.

FINDING #7 - LACK OF INTERLOCAL AGREEMENTS AROUND THE USAGE OF AND BILLING FOR ANIMAL SHELTER SOFTWARE – MODERATE

The Animal Shelter software, Chameleon, is being used by local entities without an interlocal agreement in place.

RECOMMENDATION #07.01 –

We recommend that management write appropriate interlocal agreements for the use of the Animal Shelter software or consider the termination of outside entity usage of the software.

FINDING #8 - INADEQUATE OVERSIGHT AND MANAGEMENT OF AND LACK OF POLICIES REGARDING VOLUNTEER SERVICES – **MODERATE**

A lack of supervision and management of Animal Shelter volunteers has led to issues with Shelter operations.

RECOMMENDATION #08.01 –

We recommend:

- Animal Shelter volunteers be supervised and managed by the same individual managing animal care. This will allow for animal care needs to be coordinated and organized. Disputes between the manager and volunteer may be addressed to the Animal Services Director.
- In addition to the background screening already occurring, general volunteers be screened for suitability (such as with a short, informal interview) prior to being allowed to volunteer at the Animal Shelter.
- All volunteers receive training prior to starting their volunteer service. This training should include, but not limited to, work and behavioral expectations, applicable policies and procedures, exactly how to perform duties, emergency procedures, key personnel and contact information, hours of operation, proper dress, and consequences of not performing as expected. Upon completion of this training, volunteers should be provided with a written reference sheet to refer to as needed regarding items presented during the training and asked to sign a form indicating they have received such training and understand the consequences of not meeting expectations.
- Formalization of a volunteer schedule so Shelter staff can plan and coordinate volunteer services with the needs of the Shelter.
- If funds allow, a recognition program be developed and implemented. This appears to be a helpful tool in the success of a volunteer program.
- Implementation of a written policy and procedure regarding, at a minimum, the details of the items noted above. By so doing, this will formalize the Animal Shelter volunteer program, assist with communication of expectations regarding volunteer behavior, and provide an ordered way to address disciplinary issues as they arrive.

FINDING #9 - STRENGTHEN COUNTYWIDE CONTROLS OVER RECEIPT OF GOODS – **MODERATE**

During testwork to determine Animal Control and Shelter compliance with established County policies over approval of expenditures, we noted a lack of documentation related to confirmation of receipt of goods on both expenses paid directly through Munis and those paid through purchasing cards (p-cards). Documentation is not required by policy.

RECOMMENDATION #09.01 –

We recommend County management consider implementing additional required documentation as it relates to receipt of goods and services for both traditional invoice payments and purchasing cards.

RECOMMENDATION #09.02 –

We recommend that the Comptroller's Office and Purchasing Office include acknowledgement of receipt of goods in the purchasing card policy, as applicable.

FINDING #10 - NONCOMPLIANCE WITH POLICY, ACCOUNTING STANDARDS AND INACCURATE ENTRY OF EXPENSES – LOW

We tested the reasonableness of expenses overall and determined compliance with County Policies related to approving expenditures. During this testwork, we noted noncompliance with Policy and inaccurate reporting of expenses.

RECOMMENDATION #10.01 –

We recommend that all purchases be supported by an invoice or other documentation meeting the criteria established in Policy 2-100, Approving Expenditures.

RECOMMENDATION #10.02 –

We recommend the Accountant ensure a transaction is coded to the best available Object [recommended for 2 separate issues] and utilize the Comptroller's Office staff if a question arises about what the best available Object is.

RECOMMENDATION #10.03 –

We recommend that the Accountant use Objects consistently between purchases of similar goods and services.

RECOMMENDATION #10.04A –

We recommend that the Comptroller or staff from the Comptroller's Office provide additional training to the Animal Shelter Accountant on proper year-end expense entry in Munis.

RECOMMENDATION #10.04B –

We recommend that the Accountant and department management be cognizant of and ensure proper year-end recording in accordance with County Policy 2-100, Approving Expenditures.

RECOMMENDATION #10.04C –

We recommend the Comptroller consider implementing additional procedures to monitor year-end cutoff at the Animal Shelter, including expenses related to Animal Control.

FINDING #11 - NONCOMPLIANCE WITH AND/OR INACCURATE FEE SCHEDULE – LOW

During a comparison of fees per the Chameleon system with the official County Fee Schedule, we noted not all fees were in line with each other, out of date fees are present in Chameleon, and the County Fee Schedule includes fees not charged by Animal Services.

RECOMMENDATION #11.01 –

We recommend that Animal Services staff work with the other entities using Chameleon, the Weber County Comptroller, and with the Commissioner’s Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed or identify them as not active/used.

GENERAL RECOMMENDATION - RECOMMENDATIONS FOR REDUCING OR CONTROLLING ANIMAL SERVICES EXPENSES

RECOMMENDATION #GR.01 –

We recommend that management consider rotation of in-person training amongst staff members with subsequent sharing of knowledge learned with non-attending staff members and sharing of training materials to limit expenses related to the purchase of training and travel required for multiple members to attend the same training, as appropriate.

RECOMMENDATION #GR.02 –

We recommend that management consider implementing a Quartermaster policy and consider including:

- A description of what will be allowable for purchase or reimbursement;
- The number of such items allowable in a given time frame;
- An “up to” amount by item, time period, and/or employee;
- Whether an item will be direct purchased or eligible for reimbursement; and
- Any other special considerations.

FINDINGS AND RECOMMENDATIONS

FINDING #1 – INADEQUATE AND INEFFECTIVE CONTROLS OVER CASH RECEIPTING

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

The Animal Shelter collects payments from customers who are requesting Shelter services, adopting a pet, or are retrieving their pets after they have been impounded. The Shelter utilizes Chameleon to receipt payments related to animal intake and outcomes before they are recorded in the County's accounting system, Munis. Miscellaneous payments not requiring documentation related to animal activities, such as donations, are receipted directly into Munis. Before testing the Animal Shelter's controls over cash receipting, we assessed their existing controls and noted inadequate controls over the process. To test existing controls, we pulled a population of cash receipting entries from Munis for the calendar year 2024. We summarized the transactions using the PO/REF2 field which resulted in 394 CRP transactions. All transactions greater than \$1,000 were selected for testwork, however, it was found that 2 of these transactions were receipted and recorded by the Comptroller's Office and subsequently excluded from further testwork. This left 21 items greater than \$1,000 totaling \$51,634.00 for testwork. We judgmentally selected 10% of the remaining 371 transactions totaling, or 37 items, \$110,208.71. A total of 58 items totaling \$17,200.26 were tested. During our testwork we found that existing controls were not followed or ineffectively applied. Inadequate and ineffective internal controls over cash receipting may result in inaccurate reporting of cash receipts and/or undetected misappropriation of receipts. The exact issues we noted and the associated recommendations for each are shown below. 01.01 thru 01.05 were inadequacies in existing controls and 01.06 thru 01.12 were found during the testwork of existing controls.

01.01

Only one person is distributing mail, whether prior to opening or after opening differs depending on whom you ask. Mail is then distributed as needed, but only one person handles any mail with potential or actual payments and enters those into Chameleon. The Accountant takes the miscellaneous payments to be entered in Munis. Because the Chameleon activity entry and receipting entry are separate processes and the receipting entry is not required to complete the activity entry, the payment could be misappropriated without detection. In addition, the Accountant could take the miscellaneous payments without detection. These procedures do not comply with Weber County Policy 2-200.III.A.7, which requires two people to open and handle mail.

RECOMMENDATIONS:

01.01 – We recommend that:

- Two people retrieve the mail from the mailbox;
- Those two individuals open the mail together then distribute as needed to the intended parties;
- For Chameleon-related payments, the two individuals enter the transactions together in the system making sure to complete the receipting entry;

- For misc. payments received, the two individuals create a check log which includes the date the payment was received, name of the payor, amount of the check, check number, a brief description of the payment as available, and signatures or initials of the individuals creating the log. A copy of the check log and the backup documentation should be made. The checks and the copies of the log and backup documentation should be put together and placed into the safe for further processing by the Accountant. The original log and backup documentation should be maintained separately by a designated individual (such as the Director) for future reconciliation, as needed;
- The Accountant reconcile any miscellaneous payments received to invoices or other documentation prepared by the Animal Care Coordinator or other staff;
- The Accountant reconcile the copy of the check log to the checks received; and
- All backup documentation noted above be included in the daily cash deposit documentation.

01.02

The Accountant is printing the daily Cash Box Closing Report from Chameleon the day after the transactions are made and using this for reconciliation purposes. But this process does not ensure that alterations have not been made in the system between the time the employee closed out their drawer and the time when the Accountant prints the report.

RECOMMENDATION:

01.02 – We recommend that each employee print their own Cash Box Closing report from Chameleon as they close their drawer, ensure it reconciles with the payments they have in their drawer, and initial the report.

01.03

The action entry and receipt process are separate in Chameleon and unless the customer asks for a receipt, there is opportunity for the person entering the action in the system to misappropriate the payment without detection.

RECOMMENDATION:

01.03 – We recommend that as part of the Accountant's reconciliation process she print the daily In and Out Report, Weber County License Report (a new report requested as part of this audit), and the Adoption Report and reconcile those to Cash Box Closing Report.

01.04

The Accountant is the one who is reconciling, preparing the deposit, and taking the deposit to the bank which creates a risk money could be misappropriated before it makes it to the bank and would go undetected unless a detailed review of the supporting documentation was made. This could be mitigated if the Treasurer reviewed the detailed deposit information, but because of its bulk and difficulty in scanning and getting the information to the Treasurer, this is currently not being done. The Treasurer is only reconciling the deposit slip with the Munis batch report.

RECOMMENDATIONS:

01-04a – We recommend that a second person (such as the Front Counter Lead or the Director) also verify the amounts on the deposit slip and both the Accountant and the verifier initial the deposit slip as documentation of these actions.

01-04b – We also recommend that the Treasurer ensure the deposit slip sent to them has this secondary set of initials.

01.05

Although the Accountant is ensuring that the pre-numbered receipts are in sequential order when received and that voids are noted, the beginning and ending numbers are not being tracked between events to ensure all numbers are being accounted for. In addition, the receipt books are not in a controlled environment and are either left in an open supply closet or with the adoption box of general items needed for the events. Furthermore, the third copies of all the agreements are left in the books. This does not comply with Policy 2-200 III.A. 3 and creates an opportunity for false agreements to be produced and payments received to be misappropriated without detection.

RECOMMENDATIONS:

01.05 – We recommend:

- All prenumbered documents be located in a secure location, including the books in use, and be controlled by the Accountant;
- The Accountant track and a second party verify the beginning and ending numbers of the receipts and ensure that no numbers are left unaccounted for between events; and
- Upon completion of the adoption event, the third copy of the receipt be removed from the book and included in the daily reconciliation backup documentation.

01.06

A receipting issue in Chameleon caused a discrepancy between the Ogden City Licenses report and the amount actually collected for Ogden City licenses on 3 of our 58 sampled items (5.2%). No correction was made and nothing noting the discrepancy was noted on the reconciliation. This indicates that a reconciliation between the Ogden City Licenses report and the amount collected per Chameleon is not occurring during the cash receipting reconciliation and that discrepancies are not being rectified in the subledger. However, the Comptroller's Office is performing a reconciliation on a quarterly basis to ensure proper remittance to Ogden City.

RECOMMENDATION:

01.06 – We recommend that the Accountant reconcile the Ogden City Licenses report to the Cash Box Closing Report and her entry summary. If discrepancies are noted, she can alert the Front Counter Lead and have the appropriate Front Counter staff fix the issue and the issue should be fixed as appropriate.

01.07

For the 1 of the 58 sampled items (1.7%), a Kennel License fee was recorded to license fees while all other Kennel License fees (occurring on 5 of the remaining 57 sampled items) were recorded to shelter fees. This

raised the question of where this fee actually belonged. Per discussion with the Accountant, Animal Control (who receives the general license fees) is the one who must inspect and control these kennel sites. Therefore, we recommend:

RECOMMENDATION:

01.07 – We recommend the Accountant record all Kennel License fees to license fees starting in 2025. If 2025 fees prior to this recommendation cannot be identified without extensive work, the implementation should start as of receipts recorded March 12, 2025 and continue from there.

01.08

The Cash Box Closing Report is only signed by a single person on 4 of the 58 sampled items (6.9%), we believe this person to be the preparer of the reconciliation, therefore this reconciliation appears not to have been reviewed according to established procedures and controls. Because the report has not been properly reviewed by a second person, this provides opportunity for adjustment of the records to hide misappropriation of assets.

RECOMMENDATION:

01.08 – We recommend that all cash receipt batches receive a review by a person who understands the purpose of the reconciliation and how the information is reconciled. That review should be documented by a signature along with the signature of the preparer on the reconciliation.

01.09

For 3 of the 58 sampled items (5.2%) cash receipts were deposited outside of the three-business day window. Per Policy 2-200.II, cash deposits must be made within three business days of receipt. These deposits did not meet that requirement. This delay may have been due to the Accountant's absence. Taking additional time to deposit funds increases the risk that receipts can be misappropriated and the County misses out on interest it may make on those deposits.

RECOMMENDATION:

01.09 – We recommend all deposits be made within three business days in compliance with the established policy and management and the Accountant assign proper backup for this duty as needed.

01.10

In 5 of the 58 sampled items (8.6%), the batch contained one or more items that had been receipted as one type of transaction (such as adoption fees), but when ultimately it was recorded, the fee was recorded to an incorrect classification (such as shelter fees). This is exclusive of the Kennel License issue noted above in 01.07. This misclassification either happened when the initial classification was determined on the Cash Box Closing Report or mis-keyed on the Accountant's summary entry report. This causes under reporting of the appropriate fee category and over reporting of the inappropriate fee category.

RECOMMENDATIONS:

01.10a – We recommend that the Accountant keep a list of the various fees and where they will be recorded so that it can be referred to as needed, either by herself or someone filling in for her.

01.10b – We also recommend that the individual reviewing the reconciliation check the classification of the fees at least on a sample basis to reduce the risk of manual error.

01.11

On 1 of the 58 sampled items (1.7%) a voided transaction showed that originally one of the Front Counter Staff had charged for 2 dog licenses and 1 cat license, however, the customer did not live within a jurisdiction that required a cat license. The receipt was updated to reflect the amount collected for the cat license as a donation. The Accountant indicated that the customer is always contacted before such change is made to receive their authorization. No documentation of that conversation was made in this instance. Overcollection of fees can lead to customer mistrust or dissatisfaction with services provided and other opportunities for misappropriation.

RECOMMENDATION:

01.11 – We recommend that all over-collected amounts be refunded. If a refund is not practicable, we recommend that at the very least the conversation with the customer be documented with date and time.

01.12

On 1 of the 58 sampled items (1.7%) the Accountant's entry summary did not agree with the Cash Box Closing Report, in part, nor to the final credit card receipts. The Accountant transfers all totals from the Cash Box Closing Report by staff member to the report and then reconciles to those amounts. However, in this instance, the totals transferred over totaled \$834 when the actual total was \$833, a difference of \$1. The totals at the bottom of the report which adds up all the various categories of fees, however, total the Cash Box Closing Report of \$833. This discrepancy was not noted or fixed, probably because it was so close to the correct amount that it was not recognized. Furthermore, totals on the Cash Box Closing Report and the Accountant's summary exceeded the final credit card receipts in Munis by \$10. The backup documentation was manually adjusted by \$10 with no explanation as to what the adjustment was, what it was a result of, or why it had to be made. Because the Accountant's summary is functioning as the reconciliation of cash receipts, it should reconcile all sources of information and provide explanations when sources don't agree.

RECOMMENDATIONS:

01.12a – We recommend adding check figures to the reconciliation report that could give visual indications when amounts do not agree so it is very apparent when this occurs and further action can be taken as needed.

01.12b – We also recommend that if supporting documents do not agree with the Cash Box Closing Report or if subsequent information requires a change to the amounts as shown, that an explanation is added as to what the cause of the issue is and what has been done to rectify it, as applicable.

OVERALL RECOMMENDATION:

01-13 – All controls and procedures updated as recommended above should be added to the Accountant's documentation of how to perform daily cash reconciliations.

FINDING #2 – LACK OF OVERSIGHT AND LEADERSHIP OF THE ANIMAL SERVICES OPERATIONS

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

During our audit, we conducted interviews of staff and made observations of operations and circumstances. From these interviews and observations, we were able to determine that there was a general lack of oversight and leadership present for all Animal Services operations which created a perceived “tone at the top” issue, lack of clear understanding of duties, and organization structural issues. Leadership of an organization is a key, pivotal role which ensures that the organizational goals are met, resources are used efficiently, and staff feel supported and motivated. Without effective leadership, the organization may become at risk for decreased productivity, inefficient operations, lower employee morale, increased turnover, and the possible creation of an environment where fraud may go undetected.

RECOMMENDATIONS:

02.01 – We recommend that County management seek to fill the currently vacant Director role with a new individual with strong leadership skills with previous Animal Services experience.

02.02 – We recommend that the new Director, in conjunction with County leadership:

- Evaluate current staffing levels to determine adequate staffing needs for efficient operations, and
- Evaluate the current structure of the Animal Shelter and operating staff to see if restructuring the organization makes sense for efficient operations.

02.03 – We recommend that the new Director provide staff with a clear understanding of what their duties are and what is expected from them.

FINDING #3 – INADEQUATE ADHERENCE TO, UPDATING OF, AND STAFF TRAINING RELATED TO POLICIES AND PROCEDURES

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

During our audit, we conducted interviews of staff and made observations of operations and circumstances. We found a perception by staff that policies and procedures have not been followed and they have not been updated as they should, the electronic versions of the policies may not have matched the printed versions of the policies, the electronic policies are not located in a place that makes logical sense (they are located on the Sheriff's website, but Animal Services have been split from the Sheriff's Office), and that staff has not been aware of what was contained in the policies and procedures. Policies and procedures define the control activities to ensure compliance with laws, rules, and regulations as well as to provide for the safety of Animal Services staff and the animals they work with. If policies and procedures are not in place, updated regularly, and staff are not aware of the standard they should be working under, this may create safety risks, legal issues, unintended errors, and damage to the entity's reputation.

RECOMMENDATIONS:

03-01 – We recommend that management:

- Perform a thorough review and update as needed of all Animal Services policies and procedures to ensure that they are relevant and in accordance with State and local ordinances;
- Ensure that any printed versions of policies and procedures agree with the available electronic versions;
- Move the electronic versions from the Sheriff's Office website to a site more appropriate and available to staff; and
- Provide regular training to all staff regarding established and/or updated policies and procedures and where they are located for future reference needs.

FINDING #4 – COUNTY PROVIDING ANIMAL CONTROL SERVICES UNDER EXPIRED INTERLOCAL AGREEMENT

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

The Animal Control interlocal agreements to provide services to incorporated parts of the County have expired. A current and valid interlocal agreement should be in place for Weber County to provide services to local, incorporated areas. The expiration of these agreements is likely due to management oversight. Working outside of a current, valid interlocal agreement carries significant risks including potential legal issues and uncertainty and confusion over party responsibilities.

RECOMMENDATION:

04.01 – We recommend that the interlocal agreements regarding Animal Control services be redrafted and executed as soon as possible.

FINDING #5 – INADEQUATE OVERSIGHT OVER LICENSE RENEWALS, FEE WAIVERS, AND CASH RECEIPTING CONTROLS

RISK RATING: **MODERATE**

DESCRIPTION:

During our initial analytical procedures related to Animal Services, we noted a significant decrease in revenues both in Animal Control and the Animal Shelter. Our testwork was not able to determine the exact cause of this decrease, but was able to identify some circumstantial information that, once corrected, may help increase revenues. Those items are described below.

05.01

Pet owners are sent license renewal notifications. No-response license renewal notifications are not followed up on. If billings are not followed up on, some customers will not pay what is owed and more animals will go unlicensed as the law is not seemingly enforced.

RECOMMENDATION:

05.01 – We recommend following up on no-response animal license renewal notifications, including reminder notices, final notices, and Animal Control officer visits as needed.

05.02

There appears to be an increase in fees waived. Fee waivers may be appropriate to help customers in certain circumstances or to help entice individuals to adopt and reduce the number of animals within the shelter. However, without specific policies regarding how and when fee waivers may take place, waivers become significantly judgmental and subject to argument about fair handling.

RECOMMENDATION:

05.02 – We recommend that the Animal Shelter create, adopt, and follow specific policies and procedures of how and when fee waivers are appropriate. Documentation of such waivers should be kept with the receipt (as is current practice).

05.03

Noted inadequate and inefficient controls over cash receipting may be allowing asset misappropriation to occur. See further discussion of these inadequacies and inefficiencies in the Finding entitled “Inadequate and Ineffective Controls Over Cash Receipting.” (Note that our testwork did not contain forensic methodologies that would confirm the existence of such misappropriation, but we note it here as a possibility for the reasons revenues may have decreased.)

RECOMMENDATION:

05.03 – We recommend the shelter implement all recommendations found in the Finding entitled “Inadequate and Ineffective Controls Over Cash Receipting” to limit the opportunities for misappropriation.

FINDING #6 – INACCURATE AND INCONSISTENT BILLING CALCULATIONS FOR ANIMAL CONTROL AND SHELTER SERVICES

RISK RATING: **MODERATE**

DESCRIPTION:

We performed testwork regarding the calculations related to the Animal Services interlocal agreements. Different agreements exist for Animal Control versus Animal Shelter services. During this testwork, we found multiple discrepancies and inconsistencies between the way the interlocal agreements specified both Animal Control and Animal Shelter costs be billed to the local entities and the way they were actually billed. In addition, inconsistencies between the calculations used existed between billing years and input types between the two types of agreements. The issues noted are summarized below.

- The formula specified in one interlocal Animal Control agreement was slightly different than the actual formula being used. The differences would be minor between the calculations but would still result in differences in the billing.
- The other Animal Control interlocal agreements did not specify a calculation, but only referred in very general terms, to what pieces of data would be used to generate the calculation.
- The Animal Control calculation for the 2023-2024 billing period used 18 months of call information while the 2024-2025 billing period used only a 12-month period.
- The population numbers being used for both the Animal Control and Animal Shelter calculations were not substantiated by any reference to a data source within the calculation files but do appear to have been reasonable. The population numbers for the 2025-2026 billing cycle will come from a different source as determined by the Comptroller.
- The Animal Shelter interlocal agreement specifies that participants will be billed for their share of expenses based upon “shared costs.” “Shared costs” are defined as all costs of construction (for the construction and expansion of the shelter and operation costs) reduced by impound fees and adoption fees collected. However, the 2024-2025 billing used a gross amount of costs and did not reduce the costs by collected fees.
- The Animal Shelter interlocal agreement also specifies that the participants are to be billed monthly on a per animal basis. Billings are being done quarterly and include consideration of population, not just animal counts.
- We noted that the Animal Control calculation includes calls to areas not served by an interlocal agreement (for backup or other purposes) in with the Weber County totals while the Animal Shelter calculation ignores animal intake from areas not served by interlocal agreements.
- We noted that the Animal Control calculation uses only a single year’s worth of call information while the Animal Shelter calculation uses a 5-year average of animal intake data.

Billing differently than specified in an agreement is a violation of the agreement and may render the agreement invalid. Billing inconsistently between years or agreements may cause confusion and open the County to potential disputes about the calculations and amounts owed.

RECOMMENDATIONS:

06-01 – We recommend that:

- When the interlocal agreements for Animal Control are renewed (see finding entitled, “County Providing Animal Control Services Under Expired Interlocal Agreements”) that they include an

accurate formula that will be used for billing and specify, in at least general terms, the source of information used in the calculation;

- Either billing the Animal Services costs according to the agreement in place or revising the agreement to reflect current billing practices and include, at least in general terms, the source of information used in the calculation;
- Management consider making changes to the calculations to use similar data in similar ways (i.e. using all or none of the data for areas outside of the agreements or using an annual or 5-year average of call and intake data); and
- Management consider documenting in a written procedure the sources of information used, how it is obtained, and any assumptions or decisions made in how the calculations will be managed to assist with consistency of preparation between years, regardless as to who is doing the calculations.

FINDING #7 – LACK OF INTERLOCAL AGREEMENTS AROUND THE USAGE OF AND BILLING FOR ANIMAL SHELTER SOFTWARE

RISK RATING: **MODERATE**

DESCRIPTION:

The Animal Shelter software, Chameleon, is being used by local entities without an interlocal agreement in place. An interlocal agreement should be present for these types of arrangements to specify how the software is to be used and maintained by all parties and what billing arrangements exist for the use of the software. Without such agreement, risk of inappropriate or unwanted changes to the software may be made, access may be granted without the knowledge of the County to individuals who shouldn't have access, and remuneration for usage of the software is not guaranteed.

RECOMMENDATION:

07-01 – We recommend that management write appropriate interlocal agreements for the use of the Animal Shelter software or consider the termination of outside entity usage of the software.

FINDING #8 – INADEQUATE OVERSIGHT AND MANAGEMENT OF AND LACK OF POLICIES REGARDING VOLUNTEER SERVICES

RISK RATING: **MODERATE**

DESCRIPTION:

The Animal Shelter utilizes volunteer labor to walk and socialize animals, clean kennels, assist with general cleaning of the shelter, organize donations, and network with the public. Community service volunteers are also utilized, but they are not allowed to interact directly with the animals or the public. A lack of supervision and management of these volunteers, however, has led to issues with Shelter operations.

When first starting as a volunteer for the Shelter, a tour of the facility and high-level explanations of duties are provided, but no further or subsequent training is given. No written references are provided to volunteers, and scheduling is haphazard. Standards of behavior have not been set and volunteers are not made aware of applicable policies and procedures. A lack of policies and references for volunteers has led to inefficient and ineffective use of volunteer services.

Volunteer services are used elsewhere in the County. We contacted several other areas within the County, the Library and Culture, Parks, and Recreation, to obtain an understanding of their practices and to glean best practices from them. We talked to several staff members directly involved in volunteer operations and reviewed policies, procedures, and handbooks provided by them. Based upon these discussions and reviews, we make the recommendations as shown below.

RECOMMENDATIONS:

08.01 – We recommend:

- Animal Shelter volunteers be supervised and managed by the same individual managing animal care. This will allow for animal care needs to be coordinated and organized. Disputes between the manager and volunteer may be addressed to the Animal Services Director.
- In addition to the background screening already occurring, general volunteers be screened for suitability (such as with a short, informal interview) prior to being allowed to volunteer at the Animal Shelter.
- All volunteers receive training prior to starting their volunteer service. This training should include, but not limited to, work and behavioral expectations, applicable policies and procedures, exactly how to perform duties, emergency procedures, key personnel and contact information, hours of operation, proper dress, and consequences of not performing as expected. Upon completion of this training, volunteers should be provided with a written reference sheet to refer to as needed regarding items presented during the training and asked to sign a form indicating they have received such training and understand the consequences of not meeting expectations.
- Formalization of a volunteer schedule so Shelter staff can plan and coordinate volunteer services with the needs of the Shelter.
- If funds allow, a recognition program be developed and implemented. This appears to be a helpful tool in the success of a volunteer program.
- Implementation of a written policy and procedure regarding, at a minimum, the details of the items noted above. By so doing, this will formalize the Animal Shelter volunteer program, assist with

communication of expectations regarding volunteer behavior, and provide an ordered way to address disciplinary issues as they arrive.

FINDING #9 – STRENGTHEN COUNTYWIDE CONTROLS OVER RECEIPT OF GOODS

RISK RATING: **MODERATE**

DESCRIPTION:

During testwork to determine Animal Control and Shelter compliance with established County policies over approval of expenditures, we noted a lack of documentation related to confirmation of receipt of goods on both expenses paid directly through Munis and those paid through purchasing cards (p-cards). Such documentation is felt to be of even more use at the beginning and ending of the year as transactions for both fiscal years occur during those times as receipt of goods dictates in which fiscal year a transaction is to be recorded. County Policy 2-100.III.A.4 requires that those who enter payment information and each person reviewing the entries, “verify that the goods or services were actually received as ordered.” (No specific requirement within Policy 10.1 regarding purchasing cards exists.) Without required documentation of receipt (such as a packing list or simply initials indicating who verified receipt and when) our concern is that this primary control over receipt of goods, which is management review and verification, may become ineffectual due to a tone at the top issue (see finding entitled “Lack of Oversight and Leadership of the Animal Services Operations”) or basic lack of understanding as to what the control represents. When a primary control is ineffective, it creates opportunities for asset misappropriation or other types of fraud schemes as well as the potential for recording expenses in the wrong period which may or may not be material. We do note that the Comptroller’s Office has some mitigating controls in place that would help detect and correct some issues, however we believe there is still room for improvement in the documentation of the primary control with little impact.

RECOMMENDATIONS:

09.01 – We recommend County management consider implementing additional required documentation as it relates to receipt of goods and services for both traditional invoice payments and purchasing cards.

09.02 – We also recommend that the Comptroller’s Office and Purchasing Office include acknowledgement of receipt of goods in the purchasing card policy, as applicable.

FINDING #10 – NONCOMPLIANCE WITH POLICY, ACCOUNTING STANDARDS AND INACCURATE ENTRY OF EXPENSES

RISK RATING: **LOW**

DESCRIPTION:

To test the reasonableness of expenses overall and to determine compliance with County policies related to approving expenditures, we pulled a population of Animal Control and Animal Shelter expenses from Munis. From this population we excluded salary and wage items as separate testwork was completed on those and excluded other expenses entered or managed by the Comptroller's Office. From the remaining transactions totaling \$312,821.71, we judgmentally selected a sample of 60 items totaling \$49,439.53 to test. These transactions included items paid directly through Munis or items purchased on a purchasing card (p-card). For each item we reviewed the backup documentation provided in Munis (for items paid directly in Munis) or the Visa Spend Clarity system (for p-card purchases). In addition to reviewing the backup documentation, we looked at the reasonableness of such purchases for use with Animal Control or at the Animal Shelter and the account coding used. In further testwork as driven by initial preliminary analytical procedures, we reviewed Utility expenses directly to try to determine a cause for the significant increases noted since 2017. During that testwork we noted instances of noncompliance with existing policies and issues that resulted in inaccurate reporting of expenses in the accounting system. The exact issues we noted for this expense testwork and the associated recommendations for each are shown below.

10.01

In 2 of the 60 selected items (3.3%) the backup documentation present was not in compliance with County Policy 2-100, Approving Expenditures which requires "the supporting documentation for each payment includes an original receipt/invoice detailing the name and address of the vendor, items purchased, unit and total cost, and date of purchase. If the purchase is made online...an electronic file of the invoice should be used." Both items were employee reimbursements. The backup documentation for first item was a credit card reprint receipt which did not show what was purchased nor the unit cost of the item. The description entered in Munis indicates it was a 4H book, but no notes or comments were added to the backup documentation to indicate why an itemized receipt was not provided. The backup documentation for the second item appeared to be a screen shot of an online "shopping cart" and not a final invoice showing the items had actually been purchased and shipped. It also did not show a date as to when the items were purchased. Backup documentation for expenditures should be compliant with County Policy. Without proper backup documentation improper payments may be made, payments may be made to the wrong vendor or individual, or inaccurate reporting of expenses may occur because there is not enough documentation to properly classify the expense.

RECOMMENDATION:

10.01 – We recommend that all purchases be supported by an invoice or other documentation meeting the criteria established in Policy 2-100, Approving Expenditures.

10.02

In 4 of the 60 selected items (6.7%) the Object chosen to record the transaction was not the best available. An Object code identifies the type of expense being recorded. One item, a treat pouch, was classified as

Equipment Maintenance; the second transaction that included a sink stopper and bite gloves were classified as Equipment Maintenance; the third item, the Animal Shelter's Chameleon software licenses, were classified as Special Supplies, and the fourth item had sales tax that was coded with the rest of the transaction when it should have been coded to Reimbursable Sales Tax. Using the correct Object ensures that expenses receive the proper accounting classification in the County financial statements and accurate reporting to management regarding operational expenses. Coding an item incorrectly may lead to inaccurate financial reporting and, at the very least, inaccurate reporting to management.

RECOMMENDATION:

10.02 – We recommend the Accountant ensure a transaction is coded to the best available Object and utilize the Comptroller's Office staff if a question arises about what the best available Object is.

10.03

6 of the selected 60 items were from the same vendor, all for similar goods and 2 of the 60 selected items were from a second vendor, also for similar goods. Even though purchases were for similar goods from each vendor, expenses were classified as Adoption Supplies, Veterinary Services, and Animal Feed/Care among the various purchases. This resulted in similar goods being classified differently within Munis. Using the correct Object consistently among purchases ensures that similar expenses are classified the same and received the proper accounting and classification in the County financial statements and accurate reporting to management regarding operational expenses. Coding an item incorrectly may lead to inaccurate and inconsistent financial reporting and, at the very least, inaccurate reporting to management.

RECOMMENDATION:

10.03 – We recommend that the Accountant use Objects consistently between purchases of similar goods and services.

10.04

During our testwork of utility expenses, we noted that a payment was made and recorded in 2023 for a service period belonging to 2022. We reviewed additional years' payments and found that in 2021 and 2024 only 11 months of bills were paid which would indicate similar issues in other years. The Animal Shelter is operated as a proprietary fund, specifically a business enterprise fund. Accounting for this type of fund uses the economic resources measurement focus and accrual basis of accounting. Therefore, expenses should be recognized in the period in which benefit is derived. Recording of expenses in the wrong period will lead to financial reporting not in compliance with Governmental Accounting Standards Board standards. This is also non-compliant with Policy 2-100.III.A.5 which requires the person entering the payment into Munis as well as each person reviewing and approving the expenses ensure the expenditure is recorded in the year that the goods or services were received.

RECOMMENDATIONS:

10.04a – We recommend that the Comptroller or staff from the Comptroller's Office provide additional training to the Animal Shelter Accountant on proper year-end expense entry in Munis.

10.04b – We recommend that the Accountant and department management be cognizant of and ensure proper year-end recording in accordance with County Policy 2-100, Approving Expenditures.

10.04c – We also recommend the Comptroller consider implementing additional procedures to monitor year-end cutoff at the Animal Shelter, including expenses related to Animal Control.

10.05

During our testwork of utility expenses, we noted that 1 trash pickup payment in 2019 and 1 veterinary services payment in 2023 were erroneously charged to the Utility Object code rather than their correct codes. Using the correct Object ensures that expenses receive the proper accounting classification in the County financial statements and accurate reporting to management regarding operational expenses. Coding an item incorrectly may lead to inaccurate financial reporting and, at the very least, inaccurate reporting to management.

RECOMMENDATION:

10.05 – We recommend the Accountant ensure a transaction is coded to the best available Object.

FINDING #11 – NONCOMPLIANCE WITH AND/OR INACCURATE FEE SCHEDULE

RISK RATING: **LOW**

DESCRIPTION:

We reviewed the fees as per the Chameleon system and compared them to the official Fee Schedule (https://weber.municipalcodeonline.com/book?type=ordinances#name=Sec_16-2-10_Animal_Shelter). We noted some fees were in line with each other, other fees were not. As an example, adoptions of an altered animal per the fee schedule are \$40 while adoption of a S/N cat in Chameleon ranged from \$18 - \$20 and an adoption of an altered dog as listed in Chameleon as \$75. Furthermore, there appear to be license fees no longer used present in Chameleon, such as lifetime licenses. Also, the fee schedule lists a fee for licensing of a cat for Washington Terrace, but Washington Terrace is not a participant in the Animal Control services provided by the County. This official fee schedule is part of Weber County's Code and is, therefore, law. Fees charged should be aligned with the schedule and the schedule should be updated as needed to reflect necessary changes. Noncompliance with or inaccuracies on the fee schedule result in the County violating its own law.

RECOMMENDATION:

11.01 – We recommend that Animal Services staff work with the other entities using Chameleon, the Weber County Comptroller, and with the Commissioner's Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed or identify them as not active/used.

GENERAL RECOMMENDATION: RECOMMENDATIONS FOR REDUCING OR CONTROLLING ANIMAL SERVICES EXPENSES

RISK RATING: **NOT APPLICABLE**

DESCRIPTION:

This finding contains general recommendations related to reducing expenses for Animal Services operations and are related to observations rather than deficiencies.

GR.01

During our testwork regarding an anomalous increase in Training and Travel expenses for Animal Control in 2023, we noted that multiple staff members attended out-of-town training and multiple copies of the same training were purchased for multiple staff members. We recognize that individual training may be required for certifications or other similar purposes, however, to reduce expenses staff members may share their knowledge with coworkers upon completion of the training without having to have all staff attend or have materials purchased for training.

RECOMMENDATION:

GR-01 – We recommend that management consider rotation of in-person training amongst staff members with subsequent sharing of knowledge learned with non-attending staff members and sharing of training materials to limit expenses related to the purchase of training and travel required for multiple members to attend the same training, as appropriate.

GR.02

During our overall testwork of Animal Services expenses, we noted that policies regarding the operations of the Quartermaster (uniform issuances and reimbursements) are limited. A policy in effect and enforced would limit extravagant or unnecessary purchases and facilitate fair treatment amongst staff members.

RECOMMENDATION:

GR-02 – We recommend that management consider implementing a Quartermaster policy and consider including:

- A description of what will be allowable for purchase or reimbursement;
- The number of such items allowable in a given time frame;
- An “up to” amount by item, time period, and/or employee;
- Whether an item will be direct purchased or eligible for reimbursement; and
- Any other special considerations.

MANAGEMENT RESPONSES

RECOMMENDATION #01.01 –

We recommend that:

- Two people retrieve the mail from the mailbox;
- Those two individuals open the mail together then distribute as needed to the intended parties;
- For Chameleon-related payments, the two individuals enter the transactions together in the system making sure to complete the receipting entry;
- For misc. payments received, the two individuals create a check log which includes the date the payment was received, name of the payor, amount of the check, check number, a brief description of the payment as available, and signatures or initials of the individuals creating the log. A copy of the check log and the backup documentation should be made. The checks and the copies of the log and backup documentation should be put together and placed into the safe for further processing by the Accountant. The original log and backup documentation should be maintained separately by a designated individual (such as the Director) for future reconciliation, as needed;
- The Accountant reconcile any miscellaneous payments received to invoices or other documentation prepared by the Animal Care Coordinator or other staff;
- The Accountant reconcile the copy of the check log to the checks received; and
- All backup documentation noted above be included in the daily cash deposit documentation.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We agree with this recommendation.
What will you do to comply with the recommendation and how will you do it?	<p>Two persons will get the mail, open the mail together and distribute as needed. Any Chameleon related payments, the two persons will enter the payment into Chameleon ensuring a completed receipt entry.</p> <p>For any misc. payments the two persons will create a check log with included date they payment was received, name of the payor, amount of the check, check number, a brief description of the payment as available, and initials of the individuals. The check and copy of check log with any other backup documentation should be put together and placed into the safe for further processing by the accountant.</p> <p>The check log will be kept in the Lead Animal Service Worker office until the new Director starts.</p> <p>The accountant will reconcile the copy of the check log to the checks revived and all backup documentation noted above be included in the daily cash deposit documentation.</p>

When do you expect your actions to be implemented?	June 16, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Brenna Stott, Lead Animal Service Worker, 801-399-8243, bstott@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.02 –

We recommend that each employee print their own Cash Box Closing report from Chameleon as they close their drawer, ensure it reconciles with the payments they have in their drawer, and initial the report. These would then be reconciled with the overall Cash Box Closing Report printed by the Accountant.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with the recommendation.
What will you do to comply with the recommendation and how will you do it?	Each employee handing payments will print a Cash Box Closing report from Chameleon as they close their drawer, ensuring it reconciles with the payments they have in their drawer, and initial the report. Then reconciled with the Cash Box Closing Report printed by the Accountant.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Brenna Stott, Lead Animal Service Worker, 801-399-8243, bstott@webercountyutah.gov Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov

RECOMMENDATION #01.03 –

We recommend that as part of the Accountant's reconciliation process she print the daily In and Out Report, Weber County License Report (a new report requested as part of this audit), and the Adoption Report and reconcile those to Cash Box Closing Report.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The accountant will print the daily Impound Log (In and Out) report, Adoptions by Date report, and Licenses Issues by Weber report. Then reconcile with these reports with the Cash Box Closing.
When do you expect your actions to be implemented?	June 16, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Brenna Stott, Lead Animal Service Worker, 801-399-8243, bstott@webercountyutah.gov Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6441, smain@webercountyutah.gov

RECOMMENDATION #01.04A –

We recommend that a second person (such as the Front Counter Lead or the Director) also verify the amounts on the deposit slip and both the Accountant and the verifier initial the deposit slip as documentation of these actions.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	We will have two persons verify the amounts on the deposits slip and both initial the deposit slip as documentation of these actions.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.04B –

We recommend that the Treasurer ensure the deposit slip sent to them has this secondary set of initials.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	The Treasurer agrees with the recommendation.
What will you do to comply with the recommendation and how will you do it?	The Animal Shelter emails their Munis batches, including the backup detail, to our office. We will verify there are 2 initials written on the deposit slip and circle them. We will also attach a copy to the Munis batch.
When do you expect your actions to be implemented?	The recommendation has been implemented.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Christie Ingram, in the Treasurer's office, receives the emails from the Animal Shelter and is checking the deposit slips for the initials. Christie Ingram – Treasurer's Office 801 399-8610 CIngram@webercountyutah.gov

RECOMMENDATION #01.05 –

We recommend:

- All prenumbered documents be located in a secure location, including the books in use, and be controlled by the Accountant;
- The Accountant track and a second party verify the beginning and ending numbers of the receipts and ensure that no numbers are left unaccounted for between events; and
- Upon completion of the adoption event, the third copy of the receipt be removed from the book and included in the daily reconciliation backup documentation.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	All pre-numbered adoption books will be kept in the accounts office. Including books in use. The Accountant will track, and a second person will verify the beginning and ending numbers of the receipts and ensure that no numbers are left unaccounted for between events. Upon completion of the adoption event, the third copy of the receipt is removed from the book and included in the daily reconciliation backup documentation.

When do you expect your actions to be implemented?	June 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercounty.gov Brenna Stott, Lead Animal Service Worker, 801-399-8243, bstott@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.06 –

We recommend that the Accountant reconcile the Ogden City Licenses report to the Cash Box Closing Report and her entry summary. If discrepancies are noted, she can alert the Front Counter Lead and have the appropriate Front Counter staff fix the issue and the issue should be fixed as appropriate.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The accountant will reconcile the License Issued by Weber Report to the Cash Box Closing Report and her entry summary. If discrepancies are noted, she can alert the Front Counter Lead and have the appropriate front counter staff fix the issue, and the issue should be fixed as appropriate.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.07 –

We recommend the Accountant record all Kennel License fees to license fees starting in 2025. If 2025 fees prior to this recommendation cannot be identified without extensive work, the implementation should start as of receipts recorded March 12, 2025 and continue from there.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The accountant will record all kennel license fees to license fees.
When do you expect your actions to be implemented?	Implemented April 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.08 –

We recommend that all cash receipt batches receive a review by a person who understands the purpose of the reconciliation and how the information is reconciled. That review should be documented by a signature along with the signature of the preparer on the reconciliation.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	All cash receipt batches will receive a review of a person who understands the purpose of the reconciliation and how the information is reconciled. That review should be documented by a signature along with the signature of the preparer on the reconciliation.
When do you expect your actions to be implemented?	Implemented March 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.09 –

We recommend all deposits be made within three business days in compliance with the established policy and management and the Accountant assign proper backup for this duty as needed.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	All deposits will be made within three business days in compliance with the established county policy. In the absence of the accountant, shelter management will ensure deposits are made within three business days.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.10A –

We recommend that the Accountant keep a list of the various fees and where they will be recorded so that it can be referred to as needed, either by herself or someone filling in for her.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The accountant will have a list of fees and where they will be recorded so that it can be referred to as needed.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.10B –

We recommend that the individual reviewing the reconciliation check the classification of the fees at least on a sample basis to reduce the risk of manual error.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The person reviewing the reconciliation will check the classification of the fees on a sample basis to reduce the risk of manual error.
When do you expect your actions to be implemented?	June 16, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.11 –

We recommend that all over-collected amounts be refunded. If a refund is not practicable, we recommend that at the very least the conversation with the customer be documented with date and time.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	Any over-collected amounts should be refunded. If a refund is not practicable, the staff who over-collected the amount will call the customer, this conversation will be documented with the customer's name, date and time.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Brenna Stott, Lead Animal Service Worker, 801-399-8234, bstott@webercountyutah.gov Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov

	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov
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RECOMMENDATION #01.12A –

We recommend adding check figures to the reconciliation report that could give visual indications when amounts do not agree so it is very apparent when this occurs and further action can be taken as needed.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	Check figures will be added the reconciliation report
When do you expect your actions to be implemented?	Before November 17, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #01.12B –

We recommend that if supporting documents do not agree with the Cash Box Closing Report or if subsequent information requires a change to the amounts as shown, that an explanation is added as to what the cause of the issue is and what has been done to rectify it, as applicable.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	If supporting documents do not agree with the cash box closing report or if subsequent information requires a change to the amounts as shown, that an explanation is added and what has been done to rectify it, as applicable.
When do you expect your actions to be implemented?	Implemented May 2025.

Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov
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RECOMMENDATION #01.13 –

All controls and procedures updated as recommended above should be added to the Accountant's documentation of how to perform daily cash reconciliations.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	All controls and procedures updated as recommended above will be added to the accountants procedure book of ho to preform daily cash reconciliations
When do you expect your actions to be implemented?	Before November 17, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov

RECOMMENDATION #02.01 –

We recommend that County management seek to fill the currently vacant Director role with a new individual with strong leadership skills with previous Animal Services experience.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with the recommendation.
What will you do to comply with the recommendation and how will you do it?	Interviews were completed in April. Offer was accepted by Sirikorn Main. She has extensive shelter management experience.

When do you expect your actions to be implemented?	Director will begin May 27, 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Weber County Commission Chair, 801-399-8589, sbolos@webercountyutah.gov

RECOMMENDATION #02.02 –

We recommend that the new Director, in conjunction with County leadership:

- Evaluate current staffing levels to determine adequate staffing needs for efficient operations, and
- Evaluate the current structure of the Animal Shelter and operating staff to see if restructuring the organization makes sense for efficient operations.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Interim Director/Commissioner will meet with new Shelter Director within the first month of her start date to review staffing and structure.
When do you expect your actions to be implemented?	June 20, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/Weber County Commissioner, 801-399-8589, sbolos@webercountyutah.gov

RECOMMENDATION #02.03 –

We recommend that the new Director provide staff with a clear understanding of what their duties are and what is expected from them.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Newly hired Director has begun review of all job descriptions. She will discuss these with the staff when she begins working for the County.
When do you expect your actions to be implemented?	June 20, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #03.01 –

We recommend that management:

- Perform a thorough review and update as needed of all Animal Services policies and procedures to ensure that they are relevant and in accordance with State and local ordinances;
- Ensure that any printed versions of policies and procedures agree with the available electronic versions;
- Move the electronic versions from the Sherriff's Office website to a site more appropriate and available to staff; and
- Provide regular training to all staff regarding established and/or updated policies and procedures and where they are located for future reference needs.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director/Commissioner concurs with the recommendations.
What will you do to comply with the recommendation and how will you do it?	Interim Director/Commissioner has reviewed the policy manual with staff, who recommended changes. Changes will be reviewed by the County's legal counsel. Revised policy manual will be adopted by County Commission. Shelter Director will provide policy manual training.
When do you expect your actions to be implemented?	Policy manual changes will be adopted by September 2, 2025. Training will begin immediately afterward and will continue at least on a monthly basis.

Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/Commissioner, 801-399-8589, sbolos@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov
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RECOMMENDATION #04.01 –

We recommend that the interlocal agreements regarding Animal Control services be redrafted and executed as soon as possible.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director/Commissioner concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Expired contracts will be reviewed by legal counsel. Legal counsel will work with Shelter Director to discuss contracts and any recommended changes. Updated contracts will be sent to all city partners for review and signatures. Commissioners will sign updated contracts.
When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/County Commission Chair, 801-399-8589, sbolos@webercountyutah.gov Christopher Crockett, County Civil Attorney, 801-399-8592, ccrockett@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #05.01 –

We recommend following up on no-response animal license renewal notifications, including reminder notices, final notices, and Animal Control officer visits as needed.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Interim Director will discuss this recommendation with new Shelter Director. Together, they will devise a plan to be implemented by the Director.

When do you expect your actions to be implemented?	Discussion of the need for protocol will be discussed within the new Director's first month. Implementation will be completed by September 2, 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/Commissioner, 801-399-8589, sbolos@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #05.02 –

We recommend that the Animal Shelter create, adopt, and follow specific policies and procedures of how and when fee waivers are appropriate. Documentation of such waivers should be kept with the receipt (as is current practice).

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Interim Director/Commissioner will meet with Shelter Director within her first month to discuss the recommendation. Shelter Director will create proposed policies and procedures. County Commission will adopt the policies and procedures. Director will review adopted policies and procedures with shelter staff.
When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/County Commission Chair, 801-399-8589, sbolos@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #05.03 –

We recommend the shelter implement all recommendations found in the Finding entitled “Inadequate and Ineffective Controls Over Cash Receipting” to limit the opportunities for misappropriation.

(See management responses to Recommendations #01.01 through #01.13.)

RECOMMENDATION #06.01 –

We recommend that:

- When the interlocal agreements for Animal Control are renewed (see finding entitled, “County Providing Animal Control Services Under Expired Interlocal Agreements”) that they include an accurate formula that will be used for billing and specify, in at least general terms, the source of information used in the calculation;
- Either billing the Animal Services costs according to the agreement in place or revising the agreement to reflect current billing practices and include, at least in general terms, the source of information used in the calculation;
- Management consider making changes to the calculations to use similar data in similar ways (i.e. using all or none of the data for areas outside of the agreements or using an annual or 5-year average of call and intake data); and
- Management consider documenting in a written procedure the sources of information used, how it is obtained, and any assumptions or decisions made in how the calculations will be managed to assist with consistency of preparation between years, regardless as to who is doing the calculations.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendations.
What will you do to comply with the recommendation and how will you do it?	Updated interlocal agreements will include the formula that is currently being used for billing. Animal services costs will be billed according to adopted interlocal agreements. Director will consider making changes to the calculations. Director will share with city representatives at their quarterly meeting the sources of information used, how it is obtained, and any assumptions or decisions made in how calculations will be managed.
When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov Christopher Crockett, County Civil Attorney, 801-399-8592, ccrockett@webercountyutah.gov Ricky Hatch, Clerk/Auditor, 801-399-8613, rhatch@webercountyutah.gov Scott Parke, Comptroller, 801-399-8487, sparke@webercountyutah.gov

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this finding.
What will you do to comply with the recommendation and how will you do it?	The comptroller will work with the new animal shelter director to develop and document how the billings will be calculated going forward.
When do you expect your actions to be implemented?	Within the next 6 months
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Comptroller and Animal Shelter Director

RECOMMENDATION #07.01 –

We recommend that management write appropriate interlocal agreements for the use of the Animal Shelter software or consider the termination of outside entity usage of the software.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Interim Director will discuss the two recommended options with the new Shelter Director. Shelter Director will choose the appropriate adjustment and implement it.
When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov Christopher Crockett, County Civil Attorney, 801-399-8592, ccrockett@webercountyutah.gov (optional)

RECOMMENDATION #08.01 –

We recommend:

- Animal Shelter volunteers be supervised and managed by the same individual managing animal care. This will allow for animal care needs to be coordinated and organized. Disputes between the manager and volunteer may be addressed to the Animal Services Director.
- In addition to the background screening already occurring, general volunteers be screened for suitability (such as with a short, informal interview) prior to being allowed to volunteer at the Animal Shelter.
- All volunteers receive training prior to starting their volunteer service. This training should include, but not limited to, work and behavioral expectations, applicable policies and procedures, exactly how to perform duties, emergency procedures, key personnel and contact information, hours of operation, proper dress, and consequences of not performing as expected. Upon completion of this training, volunteers should be provided with a written reference sheet to refer to as needed regarding items presented during the training and asked to sign a form indicating they have received such training and understand the consequences of not meeting expectations.
- Formalization of a volunteer schedule so Shelter staff can plan and coordinate volunteer services with the needs of the Shelter.
- If funds allow, a recognition program be developed and implemented. This appears to be a helpful tool in the success of a volunteer program.
- Implementation of a written policy and procedure regarding, at a minimum, the details of the items noted above. By so doing, this will formalize the Animal Shelter volunteer program, assist with communication of expectations regarding volunteer behavior, and provide an ordered way to address disciplinary issues as they arrive.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendations.
What will you do to comply with the recommendation and how will you do it?	<p>Shelter Director will work with Animal Care. Community Outreach Coordinator to organize and coordinate volunteer services.</p> <p>Volunteers will be screened for general suitability before background check.</p> <p>Volunteer reference sheet will be created by the Shelter Director and Animal Care/Community Outreach Coordinator. Volunteers will receive training cited in the recommendation on their first day of service at the shelter.</p> <p>Volunteers will be added to the Google calendar used by staff, including their assignment for each shift.</p> <p>Volunteer recognition program will be considered by Shelter Director and implemented if appropriate.</p> <p>Policy manual updates currently in progress will include the items listed above.</p>

When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov Bailey May, Animal Care/Community Outreach Coordinator, 801-399-6907, bmay@webercountyutah.gov

RECOMMENDATION #09.01 –

We recommend County management consider implementing additional required documentation as it relates to receipt of goods and services for both traditional invoice payments and purchasing cards.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	<p>The County policy 2-100 on approving expenditures does require approvers to verify that goods and services have been properly received before authorizing payment.</p> <p>In the past, electronic approvals on the invoice or purchase card has been considered sufficient documentation as the cost of adding additional requirements for the documentation of the receipts of goods outweighed the benefits.</p> <p>The Clerk Auditor's office will revisit this decision within the next three months to consider the cost benefit of adding additional documentation requirements.</p>
What will you do to comply with the recommendation and how will you do it?	
When do you expect your actions to be implemented?	
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	

RECOMMENDATION #09.02 –

We recommend that the Comptroller's Office and Purchasing Office include acknowledgement of receipt of goods in the purchasing card policy, as applicable.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this finding.
What will you do to comply with the recommendation and how will you do it?	We will work with the Purchasing Director and attorney's office to modify the existing policy.
When do you expect your actions to be implemented?	Within the next 3 months
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Comptroller and Purchasing Director

RECOMMENDATION #10.01 –

We recommend that all purchases be supported by an invoice or other documentation meeting the criteria established in Policy 2-100, Approving Expenditures.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	Supporting documentation will be required for approving expenditures.
When do you expect your actions to be implemented?	Implemented in April.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/County Commission Chair, 801-399-8589, sbolos@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #10.02 –

We recommend the Accountant ensure a transaction is coded to the best available Object [recommended for 2 separate issues] and utilize the Comptroller's Office staff if a question arises about what the best available Object is.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The accountant will ensure transactions are coded to the best available object. The accountant will utilize the comptroller's office staff if a question arises about the best available object.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #10.03 –

We recommend that the Accountant use Objects consistently between purchases of similar goods and services.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The accountant will use Objects consistently between purchases of similar goods and services.
When do you expect your actions to be implemented?	May 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #10.04A –

We recommend that the Comptroller or staff from the Comptroller's Office provide additional training to the Animal Shelter Accountant on proper year-end expense entry in Munis.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this finding.
What will you do to comply with the recommendation and how will you do it?	The Comptroller will work with the new Animal Shelter Director to provide additional training to staff.
When do you expect your actions to be implemented?	Within the next 3 months
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Comptroller and Animal Shelter Director

RECOMMENDATION #10.04B –

We recommend that the Accountant and department management be cognizant of and ensure proper year-end recording in accordance with County Policy 2-100, Approving Expenditures.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this recommendation.
What will you do to comply with the recommendation and how will you do it?	The Accountant and Animal Shelter Director will review county policy 2-100 approving expenditures.
When do you expect your actions to be implemented?	Implemented May 2025.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #10.04C –

We recommend the Comptroller consider implementing additional procedures to monitor year-end cutoff at the Animal Shelter, including expenses related to Animal Control.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with this finding.
What will you do to comply with the recommendation and how will you do it?	The Clerk Auditor's office currently reviews all December, January, and February expenditures over \$5,000 for proper cutoff. We will review that threshold during the 2025 year end processing to ensure it is sufficient to catch any material cutoff errors.
When do you expect your actions to be implemented?	For the 2025 year end cycle
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Comptroller

RECOMMENDATION #11.01 –

We recommend that Animal Services staff work with the other entities using Chameleon, the Weber County Comptroller, and with the Commissioner's Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed or identify them as not active/used.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We concur with the recommendation.
What will you do to comply with the recommendation and how will you do it?	The Director will work with the Accountant to identify what fees are in the system, determine the appropriate amount of the fees, update the fee schedule, and deactivate the fees that are not needed.
When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation?	Stephanie Valadez, Accountant, 801-399-6441, svaladez@webercountyutah.gov

<i>(Include the individual's name, title, phone number, and email address)</i>	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov
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RECOMMENDATION #GR.01 –

We recommend that management consider rotation of in-person training amongst staff members with subsequent sharing of knowledge learned with non-attending staff members and sharing of training materials to limit expenses related to the purchase of training and travel required for multiple members to attend the same training, as appropriate.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director concurs with recommendation.
What will you do to comply with the recommendation and how will you do it?	General in-person trainings will be attended by a limited number of staff members (1 or 2). Subsequently, the information will be shared with non-attending staff members. Trainings that are required for certification will be attended by all applicable staff members.
When do you expect your actions to be implemented?	August 5, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov

RECOMMENDATION #GR.02 –

We recommend that management consider implementing a Quartermaster policy and consider including:

- A description of what will be allowable for purchase or reimbursement;
- The number of such items allowable in a given time frame;
- An “up to” amount by item, time period, and/or employee;
- Whether an item will be direct purchased or eligible for reimbursement; and
- Any other special considerations.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Interim Director/Commissioner concurs with recommendations.
What will you do to comply with the recommendation and how will you do it?	Interim Director/Commissioner will meet with Animal Shelter Director within her first month to discuss the items listed in the recommendations. Policy manual will be updated to reflect any changes recommended by the Director.
When do you expect your actions to be implemented?	September 2, 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Sharon Bolos, Interim Animal Services Director/Commissioner, 801-399-8589, sbolos@webercountyutah.gov Sirikorn Main, Animal Services Director, 801-399-6907, smain@webercountyutah.gov