

Internal Audit Report #2017-004
Animal Shelter Inventory and Collections
Draft Date: November 7, 2017
Final Date: December 27, 2017



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

OVERVIEW

BACKGROUND

The Jefferson Parish Animal Shelter provides care to animals at two (2) shelter facilities located on the East Bank at #1 Humane Way, Jefferson, and on the West Bank at 2701 Lapalco Boulevard, Harvey. The shelters provide adoption services for homeless animals, hold lost animals for owners to reclaim (commonly referred to as a “redemption”), conduct an annual rabies vaccination campaign, and distribute rabies tags and cat and dog licenses to all parish veterinarians. Additionally, the shelters investigate reports on cruelty to animals, investigate bite cases, quarantine animals that bite, and inspect and issue permits for animal handling establishments.

OBJECTIVES

The objectives of this review were to evaluate the internal controls surrounding inventory of animals (animals taken into the care of either facility versus animals released or otherwise no longer under the care of either facility), and collections of funds. This was selected for review based on a recent Animal Shelter case filed with the Jefferson Parish District Attorney’s Office whereby fraud was thought to have occurred due to inadequate internal controls. The date of the alleged fraud extended through July 2016, after which time the accused employee resigned. The case is ongoing as of the date of this report.

During the course of the review, it became known that the Animal Shelter plans to roll out improved internal control procedures along with the implementation of a new software system, Pet Point, which is slated to occur on November 20, 2017. According to the Director and Assistant Director, internal control procedures have not been altered since the July 2016 date. For this reason, the objectives of the review were changed to focus on the revenue generating inventory movement (adoptions, redemptions, rabies tags) versus actual revenue collected.

SCOPE

Current policies and procedures regarding the collection of cash and other funds and the tracking of the movement of animal inventory were obtained. (See Attachment B.) Revenue and inventory transaction data from August 1, 2016, up to and including July 31, 2017, was retrieved from the AS/400 Financial Management System. The review covered a period of one year, along with current day operations as of the timing of this report.

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FINDING #1

CRITERIA

According to the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c) (3), Adoption fees are as follows:

- a. Dogs, cats, puppies and kittens 67.00

Adoption fee includes at least two (2) sets of vaccinations for puppies and kittens, one (1) vaccination for adult dogs and cats, as well as deworming, rabies vaccination, tag and license, microchip and spay/neuter surgery. The adoption fee does not include a one hundred dollar (\$100.00) sterilization deposit if the shelter veterinarian determines that the animal is unfit at the time to undergo surgery. The deposit will be refunded after the shelter veterinarian performs the surgery, or the private veterinarian certifies that he has performed the surgery.

- b. Goats and pigs 25.00
- c. Equine species, plus direct costs 10.00
- d. Other small animals 25.00

To promote animal adoption, any or all of the adoption fees set forth herein may be temporarily reduced or waived entirely by Jefferson Parish Council resolution. Increases in adoption fees, however, must be approved by the adoption by the Council of an ordinance.

See Attachment A for full Code of Ordinances, Chapter 7, Section 7-30. – Fees and charges.

FINDING

Fees were not consistently collected for adoptions for the period under review. Fees collected were not assessed in accordance with the Jefferson Parish Code of Ordinances referenced in the criteria section of this Finding.

OBSERVATIONS

REVENUE COLLECTED:

Two thousand three hundred seven (2,307) adoptions were recorded in the Inventory Module of the AS/400 Financial Management System for the period under review which was August 1, 2016, through July 31, 2017. Entries made into the Revenue Module for the same period of time indicate that two hundred (200) of the adoptions, or eight point seven percent (8.7%), did not have any revenue associated with them for the East Bank and West Bank facilities combined.

A sample of ten percent (10%) or twenty (20) of two hundred (200) was selected. Adoption contracts were reviewed and resulted in a variety of reasons that revenue was not collected, including:

- 1) The owner number in the inventory module was different than the owner number in the revenue module; therefore, the association between inventory movement and revenue collection could not be easily identified. (10 occurrences)
- 2) The adoption fee was waived as a result of the special program that allows for “no fee adoptions” such as the Senior Discount Program. (3 occurrences)

- 3) The adoption fee was waived as authorized by Animal Shelter personnel. (3 occurrences)
- 4) The adoption fee was not collected and a notation on the adoption contract indicating approval was not found. (3 occurrences)
- 5) The adoption took place during the Pet Fest 2016 event held on November 20, 2016. The funds were reported to have been found in the East Bank safe during the course of this review. See Finding #4 for more details. (1 occurrence)

The total fees from the sample that should have been collected per ordinance were one thousand three hundred thirteen dollars (\$1,313). The actual fees collected were six hundred one dollars (\$601) or forty-five point eight percent (45.8%) of fees per ordinance.

ADOPTIONS	AMOUNT	PCT
FEES COLLECTED	\$ 601	45.8%
FEES NOT COLLECTED	\$ 712	54.2%
TOTAL FEES AS PER ORDINANCE	\$ 1,313	100.0%

In some cases, medical records indicate that the Animal Shelter administered rabies vaccinations and issued tags and licenses, along with microchipped the animal without a fee charged to the adopter. The shelter incurred direct costs for the animal, aside from room and board; however, the shelter did not recover such costs.

REVENUE CHARGED:

The common charge at each animal shelter facility for a cat adoption is twenty-five dollars (\$25); however, per Jefferson Parish Ordinance, Chapter 7, Section 7-30(c) (3) (a), the charge should be sixty-seven dollars (\$67).

<p>(3) Adoption fees:</p> <p>a. Dogs, cats, puppies and kittens 67.00</p> <p>Adoption fee includes at least two (2) sets of vaccinations for puppies and kittens, one (1) vaccination for adult dogs and cats, as well as deworming, rabies vaccination, tag and license, microchip and spay/neuter surgery. The adoption fee does not include a one hundred dollar (\$100.00) sterilization deposit if the shelter veterinarian determines that the animal is unfit at the time to undergo surgery. The deposit will be refunded after the shelter veterinarian performs the surgery, or the private veterinarian certifies that he has performed the surgery.</p>
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See Attachment C for the Adoptions Sample Results.

DIRECTOR DISCRETION:

Per discussions with the Director of the Animal Shelter, Robin Beaulieu, she believes there is conflicting language within the Code of Ordinances and that she has the discretion to place animals as deemed reasonable. She is working with the Parish Administration and Attorney’s office to revise the ordinance so that it clearly defines the director’s discretion to waive or reduce fees. As of the date of this report, the revised ordinance has not been adopted. (See Attachment F for memorandum regarding director discretion.)

SUGGESTION

Adoption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c) (3) until such time that the Ordinance may be amended as approved by the Administration and Jefferson Parish Council. Any special adoption events that are held with reduced fees as approved via Jefferson Parish Council resolution should be clearly documented so that the expected revenue can be calculated and compared to actual revenue collected.

RESPONSE FROM JP ANIMAL SHELTER

The Director of the Animal Shelter will be consulting with Administration in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report.

FINDING #2

CRITERIA

According to the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(a), Redemption fees are as follows:

- a) *Shelter redemption fees and charges for dogs, cats and other types of animals.* Redemption fees for dogs, cats and other types of animals shall be as follows:
 - 1) *Licensed dog or cat, wearing a current tag:*
 - a. Boarding fee per day 7.00
 - b. Redemption fee 50.00
 - c. Microchip 25.00
 - d. DA2PL and Bordetella vaccinations (dog) 20.00
 - e. FVRCP and Bordetella vaccinations (cat) 20.00
 - 2) *Licensed dog or cat, not wearing a tag:*
 - a. Boarding fee per day 7.00
 - b. Redemption fee 55.00
 - c. Microchip 25.00
 - d. DA2PL and Bordetella vaccinations (dog) 20.00
 - e. FVRCP and Bordetella vaccinations (cat) 20.00
 - 3) *Unlicensed dog or cat:*
 - a. Boarding fee per day 7.00
 - b. Redemption fee 60.00
 - c. Microchip 25.00
 - d. DA2PL and Bordetella vaccinations (dog) 20.00
 - e. FVRCP and Bordetella vaccinations (cat) 20.00
 - f. Rabies vaccination and license 15.00

All redemption fees are in addition to the shelter charges in Section 7-30 (c) if applicable for vaccination and licensing. The per day fee includes any portion of the day.

See Attachment A for full Code of Ordinances, Chapter 7, Section 7-30. – Fees and charges.

FINDING

Fees were not consistently collected for redemptions for the period under review.

OBSERVATIONS

REVENUE COLLECTED:

Four hundred seventy-eight (478) redemptions were recorded in the Inventory Module of the AS/400 Financial Management System for the period under review which was August 1, 2016, through July 31, 2017. Entries made into the Revenue Module for the same period of time indicate that one hundred eleven (111) of the redemptions, or twenty-three point two percent (23.2%), did not have any revenue associated with them for the East Bank and West Bank facilities combined.

A sample of thirteen percent (13%) or fourteen (14) of one hundred eleven (111) was selected. Redemption paperwork was reviewed and resulted in a variety of reasons that revenue was not collected, including:

- 1) The redemption fees were waived as authorized by Animal Shelter personnel. (6 occurrences)
- 2) The owner number in the inventory module was different than the owner number in the revenue module; therefore, the association between inventory movement and revenue collection could not be easily identified. (4 occurrences)
- 3) The redemption fees were not collected and a notation on the paperwork indicating approval was not found. (3 occurrences)
- 4) There was a keying error when inputting revenue data into the AS/400. (1 occurrence)

The total fees from the sample that should have been collected per ordinance range from one thousand fifty-seven dollars (\$1,057) to two thousand thirty-seven dollars (\$2,037) depending on the condition of the animal when brought into the facility. The actual fees collected were six hundred twenty-nine dollars (\$629).

REDEMPTIONS	MINIMUM		MAXIMUM	
	AMOUNT	PCT	AMOUNT	PCT
FEES COLLECTED	\$ 629.00	59.5%	\$ 629.00	30.9%
FEES NOT COLLECTED	\$ 428.00	40.5%	\$1,408.00	69.1%
TOTAL FEES AS PER ORDINANCE	\$1,057.00	100.0%	\$2,037.00	100.0%

In some cases, medical records indicate that the Animal Shelter administered rabies vaccinations and issued tags and licenses, along with microchipped the animal without a fee charged to the person “redeeming” or retrieving the animal from the shelter. The shelter incurred direct costs for the animal, aside from room and board; however, the shelter did not recover such costs.

See Attachment D for the Redemptions Sample Results.

DIRECTOR DISCRETION:

Per discussions with the Director of the Animal Shelter, Robin Beaulieu, she believes there is conflicting language within the Code of Ordinances and that she has the discretion to place animals as deemed reasonable. She is working with the Parish Administration and Attorney's office to revise the ordinance so that it clearly defines the director's discretion to waive or reduce fees. As of the date of this report, the revised ordinance has not been adopted. (See Attachment F for memorandum regarding director discretion.)

SUGGESTION

Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30 until such time that the Ordinance may be amended as approved by the Administration and Jefferson Parish Council.

RESPONSE FROM JP ANIMAL SHELTER

The Director of the Animal Shelter will be consulting with Administration in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report.

FINDING #3

CRITERIA

According to the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c) (1), Other shelter charges are as follows:

- a. Rabies vaccination fee and license for altered animals 15.00
- b. Rabies vaccination fee and license for unaltered animals 20.00
- c. Rabies vaccination fee and license for registered animal rescue group 5.00

See Attachment A for full Code of Ordinances, Chapter 7, Section 7-30. – Fees and charges.

FINDING

Fees collected for rabies vaccinations could not be reconciled to the listing of rabies vaccinations sold.

OBSERVATIONS

Six hundred thirteen (613) rabies tags were issued, valued at ten thousand two hundred sixty-five dollars (\$10,265), per a manual listing created by Animal Shelter staff based on rabies tag documentation for the period under review which was August 1, 2016, through July 31, 2017. Entries made into the AS/400 Financial Management System Revenue Module for the same period of time indicate that revenue for seven hundred forty-six (746) rabies tags, or fifteen thousand two hundred twenty-five dollars (\$15,225) had been collected for the East Bank and West Bank facilities combined. Revenue collected exceeded revenue per the manual listing by four thousand nine hundred sixty dollars (\$4,960).

Rabies *	East Bank		West Bank		Total	
	#	\$	#	\$	#	\$
Ultered	176	\$ 2,640	205	\$ 3,075	381	\$ 5,715
Unaltered	73	\$ 1,460	153	\$ 3,060	226	\$ 4,520
Other	2	\$ 10	4	\$ 20	6	\$ 30
Per Inventory	251	\$ 4,110	362	\$ 6,155	613	\$ 10,265
Per Revenue	348	\$ 6,935	398	\$ 8,290	746	\$ 15,225
Difference	(97)	\$ (2,825)	(36)	\$ (2,135)	(133)	\$ (4,960)

* The charge for ultered animals (spayed or neutered) is \$15 for a rabies tag. The charge for unaltered animals is \$20 for a rabies tage.

Upon review of the AS/400 revenue data, the total revenue stated above, fifteen thousand two hundred twenty-five dollars (\$15,225), also includes rabies fees charged as part of other services such as adoptions and redemptions. The fee for rabies tags in these cases range from seven dollars (\$7) to twenty dollars (\$20).

The manual listing created by the shelter includes only rabies tags sold as a singular purchase, not part of an adoption or redemption. The fee for rabies tags sold individually are fifteen dollars (\$15) for altered animals (spayed or neutered), and twenty dollars (\$20) for unaltered animals.

SUGGESTION

Physical control of rabies tags should be held in two separate sets: one set for tags to be used as part of services such as adoptions and redemptions, one set for tags sold individually. The usage of tags from both sets should be tracked as the tags are issued so that a count of tags sold can be determined. From the count of tags, an expectation of revenue can be determine and compared to actual revenue collected. See Attachment E for a simplified version of an inventory log which is meant to illustrate the concept of reconciling inventory tracking and usage to revenue collected. Ideally, this process would take place within the accounting system versus performed manually.

RESPONSE FROM JP ANIMAL SHELTER

The Director of the Animal Shelter will be consulting with Administration in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report. In addition, the Animal Shelter will be implementing Pet Point in the coming days so as to provide for better inventory controls and financial management.

FINDING #4

CRITERIA

Per excerpts from the Jefferson Parish Animal Shelter's Internal Control Procedures dated September 13, 2016 (See Attachment B for the full policy.), cash and daily receipts are to be processed as follows:

Cash: The Counter Clerk takes the cash, enters the transaction and the cash amount into the AS-400 system. As cash is accepted, clerk should put immediately into their lock boxes. All cash should be organized from largest to smallest denominations neatly. And a copy of the invoice should be put with their paperwork for the day.

Daily Receipts: Account Clerk III/Account Clerk II runs daily reports the next business day. Twice a week (Planned) the Account Clerk III/II and the appointed supervisor get the cashier envelopes out of the safe. The Account clerk III/II and the supervisor open the envelopes. The Account Clerk III/II counts the money in each envelope with the supervisor as a witness. The Account Clerk III/II makes sure the totals of cash and checks balance and that the credit card print out and the report match. The Account Clerk III/II makes out a bank deposit slip with the supervisor still present. The Account Clerk III/II makes the deposit. The armored truck arrives on Tuesdays and Thursdays of each week to pick up deposits and bring to the bank. Note: The Administrative Assistant and Shelter Manager are backups to Account Clerk III/II when out of office.

On the day of a deposit, the Account Clerk III/II faxes a copy of the bank deposit slip and the verified slip from the bank to Accounting. The original deposit slips and verified deposit ticket are placed into an envelope for Accounting, all originals are saved at the shelter.

Accounting Report: Accounting has prepared a spread sheet to be filled in daily by the Account Clerk III/II; this is turned in bi-weekly by the Account Clerk III/II to Accounting.

FINDINGS

- A. Funds received from the 2016 Pet Fest event were not entered into the AS/400 Revenue Module on a timely basis nor deposited timely. The event took place on November 20, 2016. The revenue was entered into the module and the deposit slip was prepared on October 30, 2017. Three hundred forty-four (344) days elapsed prior to action taking place to record the revenue and deposit the funds into the bank.
- B. The East Bank facility was not properly monitored by the use of security cameras located in high-risk areas. The location of the safe was not visible in video footage.
- C. Written policies and procedures do not include a reconciliation of revenue generating inventory movement (adoptions of animals, redemptions, issuance of rabies tags, etc.) to revenue entered into the AS/400 Financial Management System.

OBSERVATIONS

- A. When examining adoptions per the AS/400 Inventory module versus revenue collected for adoptions, irregularities were noted. One such irregularity related to the 2016 Pet Fest event held on November 20, 2016. The sample of adoptions tested in Finding #1 highlighted one owner who adopted a dog at the 2016 Pet Fest. The owner was selected because no revenue was shown to

have been recorded and thusly collected for the adoption. Upon further research by Animal Shelter staff, it was found that there was no revenue recorded for any of the adoptions that took place at the 2016 Pet Fest event as relates to the East Bank. Ten (10) dogs and cats were adopted from the East Bank shelter at the event. A total of two hundred fifty-nine dollars (\$259) in cash was collected at the event then placed into the East Bank Shelter safe by K. Sullivan, Account Clerk II, who was working the day of the event. The cash was not retrieved from the safe until after the sample of adoptions was sent on October 19, 2017, to the Shelter and it was discovered that the revenue had not been recorded in the AS/400 Financial Management System. B. Gaddis, Account Clerk III, discovered the cash and notified the Shelter Director, R. Beaulieu. The cash was then counted by B. Gaddis and P. Bourg, Assistant Director, and deposited into the bank. Below is a timeline of events related to this scenario:

ACTIVITY / DESCRIPTION	DATE OF OCCURRENCE
Pet Fest 2016 Event	November 20, 2016
Notification of Internal Audit sent to Director	September 7, 2017
Adoptions sample selection sent to Director	October 19, 2017
Pest Fest 2016 funds/cash found in East Bank safe	October 23 or 24, 2017
Cash counted and deposit slip prepared	October 30, 2017
Deposit of \$259 cleared JP bank account	November 1, 2017

- B. During a site visit to the East Bank Animal Shelter to collect information about Pet Fest 2016, Animal Shelter staff stated that the Pet Fest funds were not found until after the event because they were stuck in the safe and that the drop slot to the safe was not functioning properly. Internal Audit did not note any malfunction in the operations of the safe. Internal Audit attempted to verify the discovery date of the funds by reviewing video footage from the camera located in the office area of the shelter; however, the safe was not visible in any video footage.
- C. According to the written policies and procedures (P&P), clerks are not responsible for reconciling their cash draws at the end of each day. They are only required to run a “shift report” and place the report on the “Account Clerk III/II desk”. (See excerpt of policies and procedures shown below.)

End of Shift: The Counter Clerk runs a shift report using their user name and password; they put their cash, checks, and report, arranging money and reports neatly and properly, into envelope and drop it in the safe. Each cashier will then place their reports and invoices into the marked folder on Account Clerk III/II desk.

The P&P are not specific as to what reports are to be generated, and do not include any reference to reconciling inventory movement to revenue collected, nor do they designate a person responsible for such procedures. (See excerpt of policies and procedures shown on the next page along with the full set of Policies and Procedures shown in Attachment B of this report.)

Daily Receipts: Account Clerk III/ Account Clerk II runs daily reports the next business day. Twice a week (Planned) the Account Clerk III/II and the appointed supervisor get the cashier envelopes out of the safe. The Account clerk III/II and the supervisor open the envelopes. The Account Clerk III/II counts the money in each envelope with the supervisor as a witness. The Account Clerk III/II makes sure the totals of cash and checks balance and that the credit card print out and the report match. The Account Clerk III/II makes out a bank deposit slip with the supervisor still present. The Account Clerk III/II makes the deposit. The armored truck arrives on Tuesdays and Thursdays of each week to pick up deposits and bring to the bank. Note: The Administrative Assistant and Shelter Manager are backups to Account Clerk III/II when out of office.

SUGGESTIONS

- A. All deposits should be made in a timely fashion and in accordance with policies and procedures. Failure to complete such task is a serious offense and should result in disciplinary action for the person or persons responsible for doing so.
- B. The Animal Shelter should consult with the Department of Security to ensure that surveillance equipment is adequate and strategically placed throughout each facility. The cameras should be placed in accordance with the size and layout of the building such that high traffic and unguarded areas are monitored. Additionally, video surveillance should record and monitor any area where an employee or third party theft could occur.
- C. Written P&P should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it and when it should be done. Such formalized, written P&P will establish controls that can deter theft and other losses, ensure that employees at each location are consistent in handling transactions, help to cross-train staff, and hold staff accountable for their actions. Staff should be trained and given regular refresher courses on the P&P. A person should be designated to be responsible for the business transactions at each location. Consideration should be given to engaging an accounting firm or other qualified entity to assist with the development of the written policies and procedures and evaluation of management oversight, and the staffing structure over business operations.

RESPONSE FROM JP ANIMAL SHELTER

The Director of the Animal Shelter will be consulting with Administration, Budgeting, Security and Personnel in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report. In addition, Animal shelter will be implementing Pet Point in the coming days so as to provide for better inventory controls and financial management.

SUMMARY

In summary, the review highlighted the need to consistently charge for adoption, redemption and other chargeable services in accordance with the Jefferson Parish Code of Ordinances, or facilitate changes to such ordinances to be approved by the Administration and Jefferson Parish Council.

Formalized, written policies and procedures that are tailored to each location, if necessary, should be developed and followed so that employees are clear in their day-to-day responsibilities, and the parish is appropriately safeguarded against fraud, waste, and abuse. In addition, there is an opportunity to review and strengthen current business practices and staffing structure with assistance from a qualified third-party entity.

Furthermore, placement of surveillance cameras should be reviewed so that high traffic and unguarded areas are appropriately monitored.

Internal audit recommends that the Animal Shelter review and take appropriate actions as noted in Findings #1 through 4.

REPORT WRAP UP

Internal Audit obtained responses from the Animal Shelter which are noted in the "Response From..." section of each Finding. Additionally, a response from the Parish Administration can be found in Attachment 1, immediately following this report.

******END******



ATTACHMENT #1

RESPONSE* FROM PARISH ADMINISTRATION

** Response received via email on December 19, 2017, from Natalie Newton, Jefferson Parish Deputy Chief Operating Officer. Approved via email on December 27, 2017, by Keith Conley, Jefferson Parish Chief Operating Officer.*

FINDING #1

Fees were not consistently collected for adoptions for the period under review. Fees collected were not assessed in accordance with the Jefferson Parish Code of Ordinances referenced in the criteria section of this Finding.

SUGGESTION

Adoption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c) (3) until such time that the Ordinance may be amended as approved by the Administration and Jefferson Parish Council. Any special adoption events that are held with reduced fees as approved via Jefferson Parish Council resolution should be clearly documented so that the expected revenue can be calculated and compared to actual revenue collected.

RESPONSE FROM JP ADMINISTRATION

We agree with Internal Audit's findings and will work to propose both changes in the Code of Ordinances referenced as well as working with the Director to implement specific policy regarding fee waivers. While we trust our Directors to make responsible decisions in the best interest of the public and their department initiatives, discretion regarding fine and fee waivers without justification is not prudent. In this particular case, the decision to waive fees needs to be both fiscally sound and in the best interest of shelter operations. This can be accomplished through written policy and/or ordinance revisions to include specific events, times of year, formal overcrowding documentation, and other sensible circumstances when the shelter Director would be allowed to waive fees. Those circumstances outside of the ones codified in the revised ordinance would require a special Council resolution as indicated in the current ordinance.

The situations where fees are waived should also be documented in a proper manner; in addition, the Director should research grants that may cover these costs in order to minimize lost revenue. The policy will also dictate that the Administration will require advance notice from the Director when adoption fees and/or other costs would be waived with written justification for each occurrence proven to be in accordance with parish ordinances and administrative policy. A follow up report would be required noting the lost revenue from the fee waiver occurrences.

Goal date for implementation is prior to the end of first quarter 2018.

FINDING #2

Fees were not consistently collected for redemptions for the period under review.

SUGGESTION

Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30 until such time that the Ordinance may be amended as approved by the Administration and Jefferson Parish Council.

RESPONSE FROM JP ADMINISTRATION

We agree with Internal Audit's findings. The Administration believes less discretion should be given regarding redemption fees as most are a direct result of many hours put in by shelter staff and utilization of Parish resources for already owned animals. However, as mentioned in the response to Finding #1, we will work with the Director to clearly define instances where a fee waiver may be merited, establish policy outlining such, and propose Code of Ordinance revisions if necessary. Goal date is same as Finding #1.

FINDING #3

Fees collected for rabies vaccinations could not be reconciled to the listing of rabies vaccinations sold.

SUGGESTION

Physical control of rabies tags should be held in two separate sets: one set for tags to be used as part of services such as adoptions and redemptions, one set for tags sold individually. The usage of tags from both sets should be tracked as the tags are issued so that a count of tags sold can be determined. From the count of tags, an expectation of revenue can be determine and compared to actual revenue collected. See Attachment E for a simplified version of an inventory log which is meant to illustrate the concept of reconciling inventory tracking and usage to revenue collected. Ideally, this process would take place within the accounting system versus performed manually.

RESPONSE FROM JP ADMINISTRATION

We agree with Internal Audit's findings and the inventory management issues noted. We believe as the Animal Shelter implements Pet Point it will be easier to deliver better inventory controls and financial management, particularly related to rabies vaccinations and tags associated. We have also had conversations with the Director regarding electronic record keeping. Pet Point will assist with this as well. Until Pet Point is implemented the Director needs to utilize appropriate inventory logging and revenue reconciliations as suggested by IA.

FINDING #4

- A. Funds received from the 2016 Pet Fest event were not entered into the AS/400 Revenue Module on a timely basis nor deposited timely. The event took place on November 20, 2016. The revenue was entered into the module and the deposit slip was prepared on October 30, 2017. Three hundred forty-four (344) days elapsed prior to action taking place to record the revenue and deposit the funds into the bank.
- B. The East Bank facility was not properly monitored by the use of security cameras located in high-risk areas. The location of the safe was not visible in video footage.
- C. Written policies and procedures do not include a reconciliation of revenue generating inventory movement (adoptions of animals, redemptions, issuance of rabies tags, etc.) to revenue entered into the AS/400 Financial Management System.

SUGGESTIONS

- A. All deposits should be made in a timely fashion and in accordance with policies and procedures. Failure to complete such task is a serious offense and should result in disciplinary action for the person or persons responsible for doing so.
- B. The Animal Shelter should consult with the Department of Security to ensure that surveillance equipment is adequate and strategically placed throughout each facility. The cameras should be placed in accordance with the size and layout of the building such that high traffic and unguarded areas are monitored. Additionally, video surveillance should record and monitor any area where an employee or third party theft could occur.
- C. Written P&P should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it and when it should be done. Such formalized, written P&P will establish controls that can deter theft and other losses, ensure that employees at each location are consistent in handling transactions, help to cross-train staff, and hold staff accountable for their actions. Staff should be trained and given regular refresher courses on the P&P. A person should be designated to be responsible for the business transactions at each location. Consideration should be given to engaging an accounting firm or other qualified entity to assist with the development of the written policies and procedures and evaluation of management oversight, and the staffing structure over business operations.

RESPONSE FROM JP ADMINISTRATION

We agree with Internal Audit's findings and recommendations. In addition, the Administration has been working toward all departments becoming cash-free and sees no reason why the Animal Shelter cannot do so. This initiative would assist and help simplify timely deposit of funds, inventory and revenue reconciliations, as well as deter theft and other losses.

We agree that policy and procedures need to be established or modified surrounding the items and instances noted in this report. IA suggestion of engaging a firm to assist with such will be explored. A solution on whether or not this will be an internal undertaking or contracted out will be determined by the end of January 2018.

Further, the Administration has been reviewing the staffing structure at the Animal Shelter for some time. We have considered that perhaps someone in a Clerk position may not have the full knowledge and skill set needed where the Animal Shelter appears to be lacking a business manager. We will discuss with the Director the possibility of the creation of such position and move forward with the appropriate steps to do so.

ADDITIONAL COMMENTS FROM JP ADMINISTRATION

The Administration would like to thank all parties involved in this audit for their cooperation, time and dedication examining the operations of the Animal Shelter and working toward solutions to improve processes and reduce risk.

The Administration has conducted a separate Administrative Review. In addition to other policies and procedures that need amending, we also noted additional security concerns in addition to those expressed in this report. The Director of Security will be meeting with the Animal Shelter staff in 2018 to review security camera needs and point of entry access concerns.

In addition, while revising the Ordinances discussed in this report it is an ideal time to update fees as well. The Animal Shelter should research fees in the greater New Orleans and other similar metro areas throughout the US to determine if our fees are competitive.

Finally, the Administration has discussed the Risk IA Assessment for 2018 and requests that this audit be selected for follow up engagement.

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ATTACHMENT A

JP CODE OF ORDINANCES, SEC. 7-30. – FEES AND CHARGES

Sec. 7-30. - Fees and charges.

(a) *Shelter redemption fees and charges for dogs, cats and other types of animals.* Redemption fees for dogs, cats and other types of animals shall be as follows:

(1) *Licensed dog or cat, wearing a current tag:*

- a. Boarding fee per day \$7.00
- b. Redemption fee 50.00
- c. Microchip 25.00
- d. DA2PL and Bordatella vaccinations (dog) 20.00
- e. FVRCP and Bordatella vaccinations (cat) 20.00

(2) *Licensed dog or cat not wearing a tag:*

- a. Boarding fee per day 7.00
- b. Redemption fee 55.00
- c. Microchip 25.00
- d. DA2PL and Bordatella vaccinations (dog) 20.00
- e. FVRCP and Bordatella vaccinations (cat) 20.00

(3) *Unlicensed dog or cat:*

- a. Boarding fee per day 7.00
- b. Redemption fee 60.00
- c. Microchip 25.00
- d. DA2PL and Bordatella vaccinations (dog) 20.00
- e. FVRCP and Bordatella vaccinations (cat) 20.00
- f. Rabies vaccination and license 15.00

All redemption fees are in addition to the shelter charges in section 7-30(c) if applicable for vaccination and licensing. The per day fee includes any portion of a day.

(b) *Additional redemption fees for subsequent impoundments:*

(1) The additional redemption fees for additional impoundments occurring within twenty-four (24) months of a previous impoundment, both licensed and unlicensed dogs and cats, shall be as follows:

- a. Second impoundment 100.00
- b. Third impoundment 200.00
- c. Fourth and subsequent impoundment 500.00

- (2) If redemption is allowed, the additional redemption fees for subsequent impoundments of dangerous animals shall be as follows:
 - a. Second impoundment 250.00
 - b. Third impoundment 500.00
- (3) On the second impoundment of any animal, occurring within a twenty-four-month period of a previous impoundment, the animal shall be spayed or neutered. All veterinary costs for the spaying or neutering shall be borne by the owner.

All redemption fees are in addition to the shelter charges in section 7-30(c) if applicable for vaccination and licensing. The per-day fee includes any portion of a day.

(c) *Other shelter charges:* Animal shelter charges are as follows:

- (1)
 - a. Rabies vaccination fee and license for altered animals \$15.00
 - b. Rabies vaccination fee and license for unaltered animals 20.00
 - c. Rabies vaccination fee and license for registered animal rescue group 5.00
- (2) Booster vaccinations for puppies and kittens adopted from the shelter 20.00
- (3) Adoption fees:
 - a. Dogs, cats, puppies and kittens 67.00

Adoption fee includes at least two (2) sets of vaccinations for puppies and kittens, one (1) vaccination for adult dogs and cats, as well as deworming, rabies vaccination, tag and license, microchip and spay/neuter surgery. The adoption fee does not include a one hundred dollar (\$100.00) sterilization deposit if the shelter veterinarian determines that the animal is unfit at the time to undergo surgery. The deposit will be refunded after the shelter veterinarian performs the surgery, or the private veterinarian certifies that he has performed the surgery.

- b. Goats and pigs 25.00
- c. Equine species, plus direct costs 10.00
- d. Other small animals 25.00

To promote animal adoption, any or all of the adoption fees set forth herein may be temporarily reduced or waived entirely by Jefferson Parish Council resolution. Increases in adoption fees, however, must be approved by the adoption by the Council of an ordinance.

- (4) Rabies observation 75.00
 - a. Boarding fee per day or any part of a day 10.00
 - b. DA2PL and Bordatella vaccinations (dog) 20.00
 - c. FVRCP and Bordatella vaccinations (cat) 20.00
 - d. Rabies vaccination and license 7.00
 - e. Microchip 25.00
- (5) Veterinarians shall issue a Jefferson Parish license for each dog or cat vaccinated that resides in Jefferson Parish and collect an annual fee as provided in this section. The veterinarian shall

collect fifteen dollars (\$15.00) for each altered animal and twenty dollars (\$20.00) for each unaltered animal vaccinated for rabies. In the event that a multiple year vaccination is given, the fee shall be fifteen dollars (\$15.00) for altered animals or twenty dollars (\$20.00) for unaltered animals per year of the length of the vaccination. These fees shall be remitted to the animal shelter at the end of every month. Veterinarians that perform rabies vaccinations in Jefferson Parish shall issue a valid Jefferson Parish license tag.

- (6) Annual rabies vaccination campaign. Rabies vaccination fee and license for altered and unaltered animals in conjunction with the annual rabies vaccination campaign 15.00
 - (7) Microchip for a reclaimed, owner or adopted animal 25.00
 - (8) Microchip for an animal returned to an owner after an attack or bite case investigation or rabies observation quarantine 25.00
 - (9) Veterinary medical physicals on animals for forensic purposes, bite case animals and animals impounded as evidence in a cruelty investigation pending a court hearing 50.00
- (d) *Permit fees:* No permit as provided for in Division 5 of this article shall be issued until the applicable fee, as follows, has been paid to the animal shelter department. All permit fees are on an annual basis and must be renewed prior to January first of each year. A fee for an initial application for a period of less than a full year shall be half of the amount shown, except for transient zoos. Annual permit fees shall be as follows:
- (1) For each per shop \$100.00
 - (2) For each dealer 1,000.00
 - (3) For each dealer breeder 1,000.00
 - (4) For each auction 100.00
 - (5) For each kennel:
 - 0—49 pounds 25.00
 - 50 pounds and over 50.00
 - (6) For each guard dog:
 - 0—49 pounds 25.00
 - 50 pounds and over 50.00
 - (7) For each commercial stable or livery 100.00
 - (8) Registration as stable manager (nontransferable) 100.00
 - (9) Renewal of registration as stable manager 10.00
 - (10) For each grooming shop 100.00

(Code 1961, § 4-23; Ord. No. 15741, 1, 10-5-83; Ord. No. 16251, § I, 11-14-84; Ord. No. 17369, § IV, 11-4-87; Ord. No. 18645, § 2, 12-2-92; Ord. No. 19113, § 1, 6-8-94; Ord. No. 20257, § 7, 1-14-98; Ord. No. 21998, § 2, 9-17-03; Ord. No. 22945, §§ 1—3, 12-13-06; Ord. No. 23438, § 5, 11-19-08; Ord. No. 23710, § 1, 12-9-09; Ord. No. 23784, § 2, 3-24-10; Ord. No. 23808, § 1, 5-12-10; Ord. No. 23913, § 1, 11-3-10; Ord. No. 24037, § 1, 6-15-11; Ord. No. 24247, § 1, 3-28-12)

ATTACHMENT B

ANIMAL SHELTER - POLICIES & PROCEDURES

PBC

PF-12.4.E. 10

**Jefferson Parish
Animal Shelter
Internal Control Procedures
9/13/16**

Cash: The Counter Clerk takes the cash, enters the transaction and the cash amount into the AS-400 system. As cash is accepted, clerk should put immediately into their lock boxes. All cash should be organized from largest to smallest denominations neatly. And a copy of the invoice should be put with their paperwork for the day.

Checks: In 2013, a policy not to accept Checks from customers was implemented. However, some checks are still accepted under certain circumstances, ex - the FMS system is down.

Credit/Debit Card: The Counter Clerk takes the card, runs it through the credit card machine, and then enters it into the AS-400 system. The receipt slip should be stapled to lower LH side of invoice to be put with their paperwork. There is a \$2.00 convenience fee for all credit/ debit card and check transactions. Only checks and cash are accepted if AS-400 is down, as daily reports will not balance.

Spay/Neuter Deposits: After an animal is adopted and Spay/Neuter (S/N) services are postponed a \$100 deposit is left by the customer. This is done when an animal is too young to undergo operation. The deposit is a mechanism by which to entice the owner to bring the pet back to control the pet population.

At the time of sale the deposit should be posted in the AS 400 and indicated on the sales invoice. The invoice should be in the name of the customer purchasing the pet. Money should be deposited regularly two times a week for the EB and WB shelters. In the AS 400, S/N funds are deposited into account 5340.

Deposits will be reimbursed to the customer via check by mail after the S/N services are performed. The shelters must submit a completed Direct Expenditure form with sales invoice and surgery form attached. The surgery form must be signed by the veterinarian or a member of his staff after the surgery is performed.

The surgery form and sales invoice must match the customer's name for reimbursement; the name of the pet the date and procedure performed and the signature of the veterinarian or staff member.

End of Shift: The Counter Clerk runs a shift report using their user name and password; they put their cash, checks, and report, arranging money and reports neatly and properly, into envelope and drop it in the safe. Each cashier will then place their reports and invoices into the marked folder on Account Clerk III/II desk.

Daily Receipts: Account Clerk III/ Account Clerk II runs daily reports the next business day. Twice a week (Planned) the Account Clerk III/II and the appointed supervisor get the cashier envelopes out of the safe. The Account clerk III/II and the supervisor open the envelopes. The Account Clerk III/II counts the money in each envelope with the supervisor as a witness. The Account Clerk III/II makes sure the totals of cash and checks balance and that the credit card print out and the report match. The Account Clerk III/II makes out a bank deposit slip with the supervisor still present. The Account Clerk III/II makes the deposit. The armored truck arrives on Tuesdays and Thursdays of each week to pick up deposits and bring to the bank. Note: The Administrative Assistant and Shelter Manager are backups to Account Clerk III/II when out of office.

On the day of a deposit, the Account Clerk III/II faxes a copy of the bank deposit slip and the verified slip from the bank to Accounting. The original deposit slips and verified deposit ticket are placed into an envelope for Accounting, all originals are saved at the shelter.

Accounting Report: Accounting has prepared a spread sheet to be filled in daily by the Account Clerk III/II; this is turned in bi-weekly by the Account Clerk III/II to Accounting.

Reviewed and Updated by Paul Bourg, Assistant Director.

Note: We performed a walkthrough of cash receipts at **PF-12.13.E**.

The Department of Animal Shelter and the Department of Accounting are preparing to make the Department of Animal Shelter a "no cash accepted" department. We will utilize a Tele Check or similar service and will accept debit/credit cards and checks.

ATTACHMENT C

ADOPTIONS- SAMPLE RESULTS

Owner Code	Pet Owner: Last Name	First Name	Location	Date	Type of Animal	Employee	Fees Collected	Fees Not Collected	Notes
154844	ATILIN	ESCUBER	E	20161121	Dog	PTOLAR		\$ 67.00	A
154063	BRICKER	CHRIS	W	20160915	Dog	ELEGEND		\$ 67.00	B
155556	BRUE	BAYNETTE	W	20170112	Cat	ELEGEND	\$ 25.00	\$ 42.00	C
153531	CARTER	JUSTERNEE	E	20170203	Dog	PTOLAR	\$ 69.00		D
135764	CASTILLO	KARLA	E	20160926	Dog	PTOLAR	\$ 69.00		E
81699	DAIGRE	BENNIE	E	20160816	Dog	JRAMOS	\$ 69.00		F
155620	GONGORA	LISBETH	W	20170123	Dog	SRODRIGU	\$ 69.00		G
157483	HERNANDEZ	NICOLE	E	20170713	Dog	TWILLIAM		\$ 67.00	H
153693	KANELLOS	MELISSA	E	20160820	Dog	TWINNING	\$ 72.00		I
155150	KNAVER	JOHN	E	20161214	Dog	TWINNING	\$ 69.00		J
155770	MATTHEWS	LONESHIA	E	20170125	Guinea Pig	TWINNING	\$ 25.00		K
133099	MELANCON	CHARLES	W	20170217	unknown	SRODRIGU		\$ 67.00	L
41426	MENDOZA	MAJORIE	E	20161213	Dog	KSULLIVA	\$ 67.00		M
157170	MICHEL	ASHLY	W	20170612	Cat	ELEGEND		\$ 67.00	N
155242	MILLS	BRITTANY	E	20161216	Cat	KSULLIVA		\$ 67.00	O
37358	ROMAIN	AMYRE	W	20170331	Dog	ELEGEND	\$ 67.00		P
157793	SHERWOOD	JASON/RACHEL	E	20170712	Dog	KSULLIVA		\$ 67.00	Q
152040	SMITH	KATY	E	20170105	Dog	KSULLIVA		\$ 67.00	R
156822	SONGY	DEBORA	E	20170412	Dog	KSULLIVA		\$ 67.00	S
154579	UNSWORTH	CHERIE	W	20161028	Dog	KVAPPIE		\$ 67.00	T
TOTALS							\$ 601.00	\$ 712.00	\$ 1,313.00
PERCENT							45.8%	54.2%	100.0%

Notes:

- A PET FEST 2016
- B Fee waived by AS personnel.
- C Owner number different in inventory versus revenue modules.
- D Owner number different in inventory versus revenue modules.
- E Owner number different in inventory versus revenue modules.
- F Owner number different in inventory versus revenue modules.
- G Owner number different in inventory versus revenue modules.
- H Fee waived - Senior Discount Program
- I Owner number different in inventory versus revenue modules.
- J Owner number different in inventory versus revenue modules.
- K Owner number different in inventory versus revenue modules.
- L FEE NOT COLLECTED
- M Owner number different in inventory versus revenue modules.
- N FEE NOT COLLECTED
- O FEE NOT COLLECTED
- P Owner number different in inventory versus revenue modules.
- Q Fee waived - Senior Discount Program
- R Fee waived by AS personnel.
- S Fee waived - Senior Discount Program
- T Fee waived by AS personnel.

ATTACHMENT D

REDEMPTIONS - SAMPLE RESULTS

Owner Code	Pet Owner:		Location	Employee	Fees Collected	Intake Date	Redemption Date	Calculated	Calculated	Notes
	Last Name	First Name						Min. Charge	Max. Charge	
85668	BOULAS	PAULETTE	W	SRODRIGU	\$ -	8/22/2016	8/22/2016	\$ 57.00	\$ 127.00	A
50758	BREAUX	DIANNE-DENISE	E	TWILLIAM	\$ -	7/7/2017	7/12/2017	\$ 92.00	\$ 162.00	B
154435	DEARIE	NATALIE	E	KSULLIVA	\$ -	8/26/2016	9/1/2016	\$ 99.00	\$ 169.00	C
150484	DIAZ	YASLYN	E	KSULLIVA	\$ 125.00	1/23/2017	1/27/2017	\$ 85.00	\$ 155.00	D
157453	DIGIOVANNI	RYAN JOSEPH	W	ELEGEND	\$ -	7/10/2017	7/10/2017	\$ 57.00	\$ 127.00	E
153761	DOMINO	JAMIE	E	TWINNING	\$ -	8/25/2016	8/31/2016	\$ 99.00	\$ 169.00	F
155379	EHRICH	ESTHER	W	ELEGEND	\$ -	1/2/2017	1/2/2017	\$ 57.00	\$ 127.00	G
156584	GUIDRY	RACHEAL	W	ELEGEND	\$ -	4/7/2017	4/13/2017	\$ 99.00	\$ 169.00	H
154912	JULAND	MARCUS	W	ELEGEND	\$ -	11/23/2016	11/28/2016	\$ 92.00	\$ 162.00	I
69696	KANG	JI	W	SRODRIGU	\$ -	12/15/2016	12/15/2016	\$ 57.00	\$ 127.00	J
154681	KENNEY	ROBERT	W	KVAPPIE	\$ 102.00	11/7/2016	11/7/2016	\$ 57.00	\$ 127.00	K
156763	LEDET	KATIE	W	SRODRIGU	\$ 215.00	5/1/2017	5/2/2017	\$ 64.00	\$ 134.00	L
155570	RESTIVO	STEPHANIE	E	TWINNING	\$ 160.00	1/13/2017	1/17/2017	\$ 85.00	\$ 155.00	M
150399	VEGA	RAY	E	PTOLAR	\$ 27.00	12/28/2016	12/28/2016	\$ 57.00	\$ 127.00	N
TOTALS					\$ 629.00			\$ 1,057.00	\$ 2,037.00	

Notes:

- A Fee waived by AS personnel.
- B FEE NOT COLLECTED
- C Fee waived by AS personnel.
- D Owner number different in inventory versus revenue modules.
- E FEE NOT COLLECTED
- F Fee waived by AS personnel.
- G Fee waived by AS personnel.
- H Fee waived by AS personnel.
- I Fee waived by AS personnel.
- J FEE NOT COLLECTED
- K Owner number different in inventory versus revenue modules.
- L Owner number different in inventory versus revenue modules.
- M Owner number different in inventory versus revenue modules.
- N Input error - payment date indicates 2015 instead of 2016.

ATTACHMENT E

RABIES LOG- CONCEPTUAL EXAMPLE

INVENTORY OF RABIES TAGS

Tag Series 10000 - 19999

Use: Rabies Tags Only

Fee = \$15/Tag

Date	Beginning Tag #	Ending Tag #	# of Tags Issued	Revenue Expected	Revenue Collected	Difference
1/1/2018	10000	10015	16	\$ 240.00	\$ 240.00	\$ -
1/2/2018	10015	10020	6	\$ 90.00	\$ 90.00	\$ -

Tag Series 20000 - 29999

Use: All Other Services

Fee = \$7/Tag

Date	Beginning Tag #	Ending tag #	# of Tags issue	Revenue Expected	Revenue Collected	Difference
1/1/2018	20000	20017	18	\$ 126.00	\$ 126.00	\$ -
1/2/2018	20017	20025	9	\$ 63.00	\$ 63.00	\$ -

ATTACHMENT F

DIRECTOR DISCRETION MEMO



JEFFERSON PARISH

Department of Animal Shelter

Michael S. Yenni
Parish President

Robin C. Beaulieu
Director

There is a conflict between the mandatory language for fees found in JPCO Sect. 7-30 and the discretion of the Animal Shelter to place impounded animals as it deems reasonable. JPCO Sect. 7-49, 7-51, 7-129 and 7-130 all provide discretion to the Animal Shelter as to the placement for an impounded animal. Such a mandatory requirement of fees and charges can be cost prohibitive for allowing an animal to be placed as the Animal Shelter deems reasonable. Mandatory fees and other charges greatly limit the discretion the Animal Shelter has in placing an animal. As such, the amendments are necessary to truly allow the Animal Shelter to have discretion to place animals as it deems reasonable.

This amendment would allow Animal Shelter to take into account factors such as animal's condition, health needs, temperament, adoptability and the individual situations that have brought the animal into the shelter. Any amendments, discounts, waivers would be looked at on a case by case basis and would require written approval by Director only. Multiple offenders, court cases, usual course of business would not fall under this category. **This would only apply to approximately 5% or less of our total intakes:**

REDEMPTIONS

- In cases of arrest, fire, burglary, medical or other, the animals have a home and in some cases, are brought to Jefferson Parish for safekeeping. Many of these owners are lower income and many are not able to afford redemption charges without undue hardship.
- Animals that are found stray and housed for a short time, (usually 2-4 hours), up to date on shots, spayed/neutered and microchipped. Owner is actively looking and redeems almost immediately.
- Dog is surrendered by relative/friend and actual owner comes to redeem
- Animal may have been lost/stolen through no fault of owner and reunited through microchip
- Dog is Positive for HW and owner has limited resources

ADOPTIONS

- To better manage the population at the shelter, depending on current load, season, etc. Kittens, puppies, or animals that have been at the shelter for months.
- Senior adoptions – providing for no fee adoptions to those animals that are elderly, in good health, difficult to place.
- Fospice – provides for animals with health issues, and/or terminal diseases, to be placed in a loving home with reasonable medical issues overseen by the shelter veterinarian.
- 2 for 1 bonded pairs, difficult to place animals (ie., pigs, guinea pigs, rabbits)

Please see attached Ordinances as referred to in Paragraph 1

Administrative Office
Eastbank Animal Shelter - # 1 Humane Way – P.O. Box 10640 - Jefferson, LA 70181-0640
Office 504.736.6111
Westbank Shelter 1869 Ames Blvd. – Marrero, LA 70072 – Office 504.349.5111
www.jeffparish.net

1/8

Sec. 7-30. - Fees and charges.

(a)

Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals shall be as follows:

(1)

Licensed dog or cat, wearing a current tag:

- a. Boarding fee per day \$7.00
- b. Redemption fee 50.00
- c. Microchip 25.00
- d. DA2PL and Bordatella vaccinations (dog) 20.00
- e. FVRCP and Bordatella vaccinations (cat) 20.00

(2)

Licensed dog or cat not wearing a tag:

- a. Boarding fee per day 7.00
- b. Redemption fee 55.00
- c. Microchip 25.00
- d. DA2PL and Bordatella vaccinations (dog) 20.00
- e. FVRCP and Bordatella vaccinations (cat) 20.00

(3)

Unlicensed dog or cat:

- a. Boarding fee per day 7.00
- b. Redemption fee 60.00
- c. Microchip 25.00
- d. DA2PL and Bordatella vaccinations (dog) 20.00
- e. FVRCP and Bordatella vaccinations (cat) 20.00
- f. Rabies vaccination and license 15.00

All redemption fees are in addition to the shelter charges in [section 7-30\(c\)](#) if applicable for vaccination and licensing. The per day fee includes any portion of a day.

(b)

Additional redemption fees for subsequent impoundments:

(1) The additional redemption fees for additional impoundments occurring within twenty-four (24) months of a previous impoundment, both licensed and unlicensed dogs and cats, shall be as follows:

- a. Second impoundment 100.00
- b. Third impoundment 200.00
- c. Fourth and subsequent impoundment 500.00

(2) If redemption is allowed, the additional redemption fees for subsequent impoundments of dangerous animals shall be as follows:

- a. Second impoundment 250.00
- b. Third impoundment 500.00

(3) On the second impoundment of any animal, occurring within a twenty-four-month period of a previous impoundment, the animal shall be spayed or neutered. All veterinary costs for the spaying or neutering shall be borne by the owner.

All redemption fees are in addition to the shelter charges in [section 7-30\(c\)](#) if applicable for vaccination and licensing. The per-day fee includes any portion of a day.

(c) *Other shelter charges:* Animal shelter charges are as follows:

(1)

- a. Rabies vaccination fee and license for altered animals \$15.00
- b. Rabies vaccination fee and license for unaltered animals 20.00
- c. Rabies vaccination fee and license for registered animal rescue group 5.00

(2) Booster vaccinations for puppies and kittens adopted from the shelter 20.00

(3) Adoption fees:

- a. Dogs, cats, puppies and kittens 67.00
Adoption fee includes at least two (2) sets of vaccinations for puppies and kittens, one (1) vaccination for adult dogs and cats, as well as deworming, rabies vaccination, tag and license, microchip and spay/neuter surgery. The adoption fee does not include a one hundred dollar (\$100.00) sterilization deposit if the shelter veterinarian determines that the animal is unfit at the time to undergo surgery. The deposit will be refunded after the shelter veterinarian performs the surgery, or the private veterinarian certifies that he has performed the surgery.
- b. Goats and pigs 25.00
- c.

Equine species, plus direct costs 10.00

d.

Other small animals 25.00

To promote animal adoption, any or all of the adoption fees set forth herein may be temporarily reduced or waived entirely by Jefferson Parish Council resolution. Increases in adoption fees, however, must be approved by the adoption by the Council of an ordinance.

(4)

Rabies observation 75.00

a.

Boarding fee per day or any part of a day 10.00

b.

DA2PL and Bordatella vaccinations (dog) 20.00

c.

FVRCP and Bordatella vaccinations (cat) 20.00

d.

Rabies vaccination and license 7.00

e.

Microchip 25.00

(5)

Veterinarians shall issue a Jefferson Parish license for each dog or cat vaccinated that resides in Jefferson Parish and collect an annual fee as provided in this section. The veterinarian shall collect fifteen dollars (\$15.00) for each altered animal and twenty dollars (\$20.00) for each unaltered animal vaccinated for rabies. In the event that a multiple year vaccination is given, the fee shall be fifteen dollars (\$15.00) for altered animals or twenty dollars (\$20.00) for unaltered animals per year of the length of the vaccination. These fees shall be remitted to the animal shelter at the end of every month. Veterinarians that perform rabies vaccinations in Jefferson Parish shall issue a valid Jefferson Parish license tag.

(6)

Annual rabies vaccination campaign. Rabies vaccination fee and license for altered and unaltered animals in conjunction with the annual rabies vaccination campaign 15.00

(7)

Microchip for a reclaimed, owner or adopted animal 25.00

(8)

Microchip for an animal returned to an owner after an attack or bite case investigation or rabies observation quarantine 25.00

(9)

Veterinary medical physicals on animals for forensic purposes, bite case animals and animals impounded as evidence in a cruelty investigation pending a court hearing 50.00

(d)

Permit fees: No permit as provided for in Division 5 of this article shall be issued until the applicable fee, as follows, has been paid to the animal shelter department. All permit fees are on an annual basis and must be renewed prior to January first of each year. A fee for an initial application for a period of less than a full year shall be half of the amount shown, except for transient zoos. Annual permit fees shall be as follows:

(1)

For each pet shop \$100.00

(2)

For each dealer 1,000.00

(3)

- For each dealer breeder 1,000.00
- (4) For each auction 100.00
- (5) For each kennel:
0—49 pounds 25.00
50 pounds and over 50.00
- (6) For each guard dog:
0—49 pounds 25.00
50 pounds and over 50.00
- (7) For each commercial stable or livery 100.00
- (8) Registration as stable manager (nontransferable) 100.00
- (9) Renewal of registration as stable manager 10.00
- (10) For each grooming shop 100.00

(Code 1961, § 4-23; Ord. No. 15741, 1, 10-5-83; Ord. No. 16251, § I, 11-14-84; Ord. No. 17369, § IV, 11-4-87; Ord. No. 18645, § 2, 12-2-92; Ord. No. 19113, § 1, 6-8-94; Ord. No. 20257, § 7, 1-14-98; Ord. No. 21998, § 2, 9-17-03; Ord. No. 22945, §§ 1—3, 12-13-06; Ord. No. 23438, § 5, 11-19-08; Ord. No. 23710, § 1, 12-9-09; Ord. No. 23784, § 2, 3-24-10; Ord. No. 23808, § 1, 5-12-10; Ord. No. 23913, § 1, 11-3-10; Ord. No. 24037, § 1, 6-15-11; Ord. No. 24247, § 1, 3-28-12)

- **Sec. 7-49. - Taking in and disposition of unwanted animals.**

Owners of unwanted animals may bring and release such animals to the animal shelter at no cost to the owner to be made available for **adoption or other disposition in the discretion of the animal shelter.**

(Code 1961, § 4-22(a))

- **Sec. 7-50. - Impoundment of cats, rabbits, raccoons, etc.**

The animal shelter department may impound any cat, rabbit, raccoon, opossum, hamster, guinea pig, gerbil, and any other animal of like nature, found to be at large. Any such animal impounded may be reclaimed by the owner upon payment of impoundment and daily board fees and compliance with other legal requirements for keeping of such animal. If no claim is made on any such animal after four (4) days of impoundment, exclusive of Sundays and legal holidays, the animal shelter may humanely dispose of same in its discretion.

(Code 1961, § 4-22(b); Ord. No. 20257, § 1, 1-14-98; Ord. No. 23739, § 1, 1-27-10)

- **Sec. 7-51. - Exception to holding time.**

- (a) Notwithstanding any other provision of this chapter, the animal shelter may, **in its discretion**, dispose of any animal impounded under the provisions of [section 7-47](#) or [7-50](#) at any time after the animal's owner is notified of the impoundment if the owner states that he does not wish to redeem the animal.

(b)

The animal shelter may, within its discretion, dispose of any animal released to the shelter by its owner under [section 7-49](#) at any time after two (2) days, excluding Sundays and legal holidays, have elapsed from the time of the owner's release of the animal, except that the shelter may at any time within its discretion dispose of litters of kittens or puppies released to the shelter by their owner.

(Code 1961, § 4-21(c); Ord. No. 18121, § 1, 10-24-90; Ord. No. 18321, 7-10-91)

- **Sec. 7-51.5. - Reserved.**

Editor's note— Section 7.51.5, authorizing the impoundment of animals pending hearing, derived from Ord. No. 15831, § 1, adopted Jan. 4, 1984, was repealed by § VI of Ord. No. 17369, adopted Nov. 4, 1987.

- **Sec. 7-129. - Seizure and disposition of animals cruelly treated.**

(a)

When a person is charged with cruelty to animal(s), said person's animal or animals may be seized by the arresting officer, animal control officer or official issuing the citation or summons and held pursuant to this section.

(b)

Disposition of such animals:

(1)

Prior to seizing the animal(s), a search and/or seizure warrant must be obtained unless exigent circumstances exist which is defined in JPCO [Section 7-16](#). The seizing officer shall notify the owner(s) of the seized animal of the provisions of this section by posting an original or a copy of the search warrant at the location or other documentation of seizure where the animal was seized if under exigent circumstances or by leaving it with a person of suitable age and discretion residing at that location at the time of the seizure. The search warrant or other documentation will serve as the notice of violation. The bond notice shall be posted within twenty-four (24) hours of the seizure.

a.

The bond notice shall contain the case number, the parties name(s) and mailing address(es), and estimated housing costs pending the hearing date for either civil or criminal prosecution at ten dollars (\$10.00) per day not including medical expenses. An expedited hearing before the bureau of administrative adjudication can be had upon the defendant(s) and victim(s) waiving the hearing notice requirement found in JPCO Section 2.5.

b.

The named party has fifteen (15) days from the date the bond notice is posted to pay the estimated housing costs for thirty (30) days of housing the animal(s). Failure to pay the estimated housing costs in full within fifteen (15) days, including weekends and holidays, will result in the Jefferson Parish Animal Shelter, **in its discretion**, holding the seized animal out for adoption, fostering, euthanization etc. as it deems reasonable. If the initial bond amount is paid within the fifteen (15) day period, the animal(s) will be held in custody in the shelter or other approved location.

c.

Each additional bond period shall be for thirty (30) days until a final disposition has been rendered by the bureau of administrative adjudication or a court of competent jurisdiction.

d.

All bonds must be posted at the animal shelter, by a person claiming an interest in the seized animal, within fifteen (15) days, including weekends and holidays, upon posting to prevent the animal shelter director or designee in placing the seized animal as it deems reasonable.

e.

The bureau of administrative adjudication or a court of competent jurisdiction shall order that the bond be given to the animal shelter department to be used to cover the cost of housing the seized animal(s).

f.

Posting of a bond shall not prevent the Jefferson Parish Animal Shelter from placing the seized animal (holding it out for foster or euthanization) for humane purposes in accordance with this chapter or exigent circumstances.

(2)

The seizing officer shall photograph the animal within twenty-four (24) hours of issuing the search warrant and shall cause an affidavit to be prepared in order to document its condition in accordance with R.S. 15:436.2.

(3)

The seizing officer shall secure a licensed veterinarian or other suitable custodian to care for any such animal. The custodian shall retain custody of the animal in accordance with this section.

(4)

The seized animal shall be held by the animal shelter or the place of transfer for a minimum period of fifteen (15) consecutive days, including weekends and holidays, after such bond notice is given. Thereafter, if a person who claims an interest in such animal has not posted bond in accordance with this section, the Jefferson Parish Animal Shelter may, in its discretion, hold the seized animal out for adoption, fostering, euthanization etc.

(c)

Upon a person's adjudication or conviction of cruelty to animals, in addition to all fines, costs and punishment authorized by law:

(1)

It shall be proper for the bureau of administrative adjudication or a court of competent jurisdiction, in its discretion, to order the forfeiture and final disposition of the custody of any animal found to be cruelly treated in accordance with this section and the forfeiture of the bond posted pursuant to subsection (b) as part of the sentence. The bureau of administrative adjudication or a court of competent jurisdiction may, in its discretion, order the payment of any reasonable costs, including but not limited to housing costs, incurred in the boarding or veterinary treatment of any seized animal prior to its disposition of the animal, whether or not a bond was posted by the defendant. In the event of the acquittal or final discharge without conviction of the accused, the bureau of administrative adjudication or a court of competent jurisdiction shall, on demand, direct the delivery of any animal held in custody to the owner thereof and order the return of any bond posted pursuant to subsection (b), less reasonable administrative costs.

(2)

Nothing in this section shall prevent the euthanasia of any seized animal, at any time, whether or not any bond was posted, if a licensed veterinarian determines that the animal is not likely to survive and is suffering, as a result of any physical condition. In such instances, the bureau of administrative adjudication or a court of competent jurisdiction, in its discretion, may order the return of any bond posted, less reasonable costs, at the time of trial.

(3)

The animal shelter director may impose a fee for cruelty investigation that results in conviction as a result of violations related to such investigation and the cost of investigation. The fee shall be a maximum of three hundred dollars (\$300.00) per investigation. The investigation fee is in addition to any other fees or penalties associated with the provisions of this chapter or imposed by this chapter payable directly to the animal shelter department.

(d)

The animal shelter may, in its discretion, hold the seized animal out for adoption, fostering, euthanization etc. due to the failure of the owner or interested parties to act including but not limited to posting of bond(s) or redemption of a seized animal within seventy-two (72) hours of a final disposition of the bureau of administrative adjudication or if a court of competent jurisdiction releases

7/8

the animal to the custody of the owner or keeper, the person charged to be in violation under Division 6 of [Chapter 7](#) shall have no legal right or recourse against the animal shelter or adoptive person and shall hold harmless all persons and entities associated with said adoption or other disposition.

(Code 1961, §§ 4-16(d), 12-42; Ord. No. [24925](#), § 1, 3-25-15)

Editor's note— Ord. No. [24925](#), § 1, adopted March 25, 2015, amended [§ 7-129](#), and in so doing changed the title of [§ 7-129](#) from "Sale of chicks, ducklings or rabbits" to "Seizure and disposition of animals cruelly treated," as set out herein.

• **Sec. 7-130. - Penalties.**

(a)

If prosecuted before the bureau of administrative adjudication, any person found to have violated the provisions in division 6 shall be punished as provided in [Chapter 2.5](#) of the Code of Ordinances in addition to the hearing officer having the authority to limit the amount of animals the guilty person may own, keep or harbor, may order that the animal that is the subject of the adjudication is prohibited from returning to the person found to be guilty under this division. The hearing officer may also assess against the defendant the housing costs and medical expenses the animal shelter incurred as a result of impoundment of the animal. Finally, the hearing officer may order for the animal to be spayed or neutered, micro-chipped and have updated vaccinations at the cost to the defendant and any other reasonable provision(s) that the hearing officer deems warranted in his discretion.

(b)

If prosecuted through the Jefferson Parish District Attorney's Office and the defendant(s) is found to have committed the crime of simple and/or aggravated cruelty to animals then said defendant(s) shall be guilty of a misdemeanor.

(1)

The custodian shall retain custody of the animal for the purpose of evidence upon the trial, subject to the order of the court. All costs incurred in the housing of any seized animal pending disposition of any animal cruelty charge, upon conviction of the accused, shall be borne by the person so convicted. If a seized animal is unable to humanely survive the final disposition of the animal cruelty charge, the animal be humanely put to death, but only upon the certification of a licensed veterinarian either that the animal is not likely to survive or that in his professional judgment, by reason of the physical condition of the animal, it should be humanely euthanized.

(c)

For purposes of this section, if more than one (1) animal is subject to an act of cruel treatment, each act shall constitute a separate offense.

(d)

The director of the animal shelter or designee may enforce any provisions of this article by instituting a suit for injunctive relief and use summary process, including all temporary restraining orders permitted by law.

(Code 1961, § 4-16(e); Ord. No. [24925](#), § 1, 3-25-15)

Editor's note— Ord. No. [24925](#), § 1, adopted March 25, 2015, amended [§ 7-130](#), and in so doing changed the title of said section from "Artificial coloring of animals" to "Penalties," as set out herein.

ATTACHMENT G

2016 PET FEST DOCUMENTATION

Date: Pet Fest 11-20-16

Jefferson Parish Animal Shelter
Feel Good List-Daily Exit Log

Species(Sp): Dog Cat Rabbit Guinea Pig
 Status: Adopted Overnight Rescue Foster off site

Status	SP	Name/ File no.	Adopter's Name	Phone No.	Email
A	dog	Stella / DE-10-31-01	E. Escuber Atillo		
A	dog	Clearview / ED-10-24-05	Claire Herbert		
A	dog	Pepe / EO-11-07-18	Joseph Accardo		
A	Cat	Cricket / EO-04-30-20	Erin Young		
A	Cat	Cosmo / EO-04-30-21	Erin Young		
A	Cat	Henley / ED-09-15-20	Catherine Siersena		
A	Cat	Erin / ED-04-14-09	Tina Russell		
A	dog	Mollie / ED-11-08-05	Janise Kennedy		
A	dog	Terra / DE-09-06-08	Billie Jo Morris		
A	Cat	Mallory / EO-09-08-09	Tina Bellows		

Listing of East bank 2016 Pet Fest adoptions as prepared by K. Sullivan. (Shown above.) This document was compared to the original one sent via email on November 21, 2016; no exceptions were noted. (Email header shown below.) Note: The last name of Escuber Atillo is spelled differently in the AS/400 Financial Management System. (Atillo versus Atilin)

From: KSullivan ↑ Next ↑ Last
Sent: Monday, November 21, 2016 9:46 AM
To: ARobert; Betty Bennett; brittany; courtney; Debra Kramer Rutter; Dr. Wisdom; ecf52999@yahoo.com; JACOB(JPAS); jpas adopt; jpasfostereb@gmail.com; Judy Friedman (judy_friedman@att.net); Julie; Kathy (jpasvolunteereb@gmail.com); Martha Duran; melanie Manning; MOlsen; RBeaulieu; PTolar; Paula McCaskell; Rachel; Renee Scholl; Renee Yeaton; Shanna Bananna; TWiningham
Subject: Pet Fest 11-20-2016

Owner: Last Name	Fee Charged
Atillo	\$ 0
Herbert	0
Accardo	67
Young	25
Young	25
Siersena	25
Russell	25
Kennedy	67
Morris	0
Bellows	25
TOTAL	\$ 259

DATE 10-30-17

	DOLLARS	CENTS
CURRENCY	259	00
COINS		
TOTAL CASH	259	00
CHECKS		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE RE-ENTER TOTAL HERE	259	00

JEFFERSON PARISH
 POOLED CASH
 ANIMAL SHELTER
 PO BOX 9
 GRETNVA LA 70054

Capital One Bank
 Capital One, N.A.

⑆00171⑆ ⑆508100001⑆208 23 1930⑆

DEPOSIT TICKET TOTAL ITEMS

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

14-8500

RESERVED GRAND TOTAL IN OPENED BOXES

259.00

Pet Fest 2016

A 55287249 DATE: 10/30/17 AMOUNT: \$259.00 PREPARED BY: B. Gaddis

\$259.00 will show on 10/30/17
 Paperwork is \$5400

Deposit Slip for East Bank 2016 Pet Fest adoptions as prepared by B. Gaddis.