

INTERNAL AUDIT REPORT #2019-008
ANIMAL SHELTER – FOLLOW UP
RELEASE DATE: DECEMBER 17, 2019



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ANIMAL SHELTER – FOLLOW UP
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OVERVIEW

BACKGROUND

The Jefferson Parish Animal Shelter provides care to animals at two 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.

According to the 2019 budget, sources of revenue for the Animal Shelter are as follows:

Revenue Source	Ref.	Amount	Pct.
Property Tax	A	\$4,742,648	91.8%
Intergovernmental	B	156,914	3.0%
Charges for Services	C	138,000	2.7%
Other Revenues	D	130,600	2.5%
TOTAL		\$5,168,162	100.0%

A: Tax revenue is 64% of a special property tax levy for health services (Health Unit Millage) to provide for the care of animals received each year at the two shelter facilities.

B: Intergovernmental revenue includes state revenue sharing distributed by the Jefferson Parish Sherriff's office.

C: Charges for services include fees for adoptions, redemptions, rabies programs, and other pet licensing activities.

D: Other revenues include fines & forfeitures, interest income, and miscellaneous income.

The Animal Shelter has had recent turnovers in the lead role of the Director. Ms. Robin Beaulieu was the Director for approximately 7 ½ years before her end date on April 2, 2019. Ms. Debra Miller Yenni, an employee of Jefferson Parish and Vice President of the Jefferson SPCA, served in a consultative capacity starting in April 2019 through the timing of this report. Ms. Patty Hegwood was an interim Director from May through August 2019, when the current Director, Ms. Michelle Brignac, took over the role on August 3, 2019.

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OBJECTIVES

The objectives of this review are delineated below.

- A. Follow up on findings conveyed via Internal Audit Report #2017-004: Animal Shelter Inventory and Collections issued on December 27, 2017. Six findings^a were issued that addressed the following:
 - 1) Adoption and 2) redemption fees not being charged in accordance with the JP Code of Ordinances,
 - 3) Lack of adequate physical controls of rabies tags,
 - 4) Deposits not made in a timely fashion,
 - 5) Placement of security cameras, and
 - 6) Written Policies & Procedures for financial functions.
- B. Determine the implementation status of the new software system, Pet Point.

During the course of the review, an objective was added to:

- C. Review the nature of the Cooperative Endeavor Agreement (CEA) with the Jefferson Society for Prevention of Cruelty to Animals (JSPCA), who is contracted to administer the rabies and spay/neuter programs. This objective was added during the review.

SCOPE

The last review covered the period from August 1, 2016, to July 31, 2017. This review includes a subsequent two year period of August 1, 2017, to July 31, 2019. In some cases, the period extends to the timing of fieldwork to verify the most current practices. The following data substantiates the basis of this review but is not meant to be an all-inclusive list of the information collected.

- Current policies and procedures regarding the collection of cash and other funds and the tracking of the movement of animal inventory.
- Revenue and inventory transaction data for the period under review as retrieved from the AS/400 Financial Management System.
- Rabies data was obtained from the Pet Point software.
- Information regarding Pet Point users extracted from the software and related policies and procedures.
- Information related to the CEA with the JSPCA.
- Surveillance views of both shelters obtained from the Department of Security.
- Third-party review reports issued to the Animal Shelter.
- Interviews with Animal Shelter personnel, JSPCA board members, the Department of Security, and the Department of Governmental & Ethics Compliance.

Information was collected in person, via telephone conversations, and email exchanges. On-site visits were made to the Animal Shelters on November 20 and 21, 2019.

^a A findings summary for IA Report 2017-004 is located at Attachment A. The full report can be found on the parish website at <http://www.jeffparish.net>, click path >>Departments >> F-J >> Internal Audit >> Audit Reports.

FINDING #1: POLICIES & PROCEDURES

CRITERIA

Per excerpts from the Jefferson Parish Animal Shelter's Internal Control Procedures^b dated December 31, 2018, cash and daily receipts are to be processed as follows:

Cash: Cash is no longer accepted at the Animal Shelter.

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 verifies the payments 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. Armored car service will then pick up deposits from the Animal Shelter at both locations on Tuesday and Thursday of each week. The Account Clerk III/II makes the deposit. 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.

FINDING

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 collected, and are not reflective of the processes that are in practice at both locations.

OBSERVATIONS

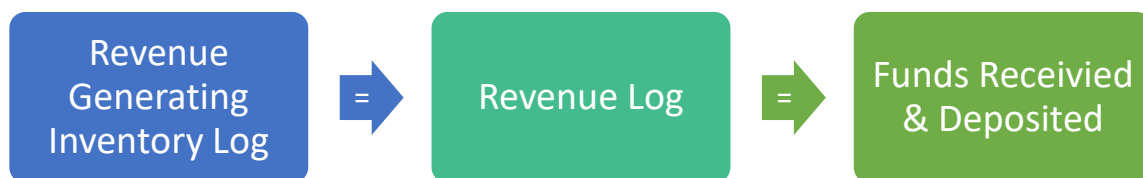
The following suggestion was made via Internal Audit Report 2017-004 (#4C):

"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."

^b The Internal Control Procedures are located in Attachment B.

The Policies and Procedures (P&P) in place state that “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 verifies the payments 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. Armored car service will then pick up deposits from the Animal Shelter at both locations on Tuesday and Thursday of each week.”

The P&P is not specific as to what reports are to be generated, and do not include any reference to reconciling revenue-generating inventory movement to revenue collected. Without determining an expected amount of funds that should have been collected (via an Inventory Log), a cashier/clerk has the opportunity to keep funds for personal use by simply not entering the “sale” in the Revenue Log. Reconciliations should include three components of the transaction, as depicted below.



The observation above remains unchanged from the release of Internal Audit Report #2017-004 on December 27, 2017.

The current P&P indicates that the Account Clerk is accompanied by a supervisor while 1) getting cashier envelopes out of the safe; 2) opening the envelopes; 3) verifying the payments in each envelope, and; 4) making out the deposit slip. However, the supervisor (the Assistant Director) is present for these processes only at the West Bank shelter. The Account Clerk performs these functions without the same supervision at the East Bank. Additionally, the Account Clerk reconciles the amounts collected per the AS/400 Financial Management System (AS/400) and PetPoint on a daily basis for the East Bank, and only on Tuesday’s and Thursday’s at the West Bank^c. (Note: The cashier’s packet of funds collected are retrieved from the safe at each location on Tuesday’s and Thursday’s then prepared for armored car pick up on those same days. West Bank is performed in the mornings on those days.)

SUGGESTIONS

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.

This suggestion is consistent with the suggestion made in the previous Internal Audit report: 2017-004 (#4C).

^c See Attachment I for an example of reports used to reconcile transactions entered into the AS/400 and PetPoint.

FINDING #2: FUNDS COLLECTED & DEPOSITED

CRITERIA

Per excerpts from the Jefferson Parish Animal Shelter's Internal Control Procedures^d dated December 31, 2018, cash and daily receipts are to be processed as follows:

Cash: Cash is no longer accepted at the Animal Shelter.

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 verifies the payments 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. Armored car service will then pick up deposits from the Animal Shelter at both locations on Tuesday and Thursday of each week. The Account Clerk III/II makes the deposit. 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 spreadsheet 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) The parish no longer accepts cash at the Animal Shelters; however, the department includes a reference to cash in the Policies & Procedures.
- b) Funds collected are not reconciled on a daily basis in accordance with the parish's Funds Handling Policies & Procedures.

OBSERVATIONS

The following suggestion was made via Internal Audit Report 2017-004 (#4A):

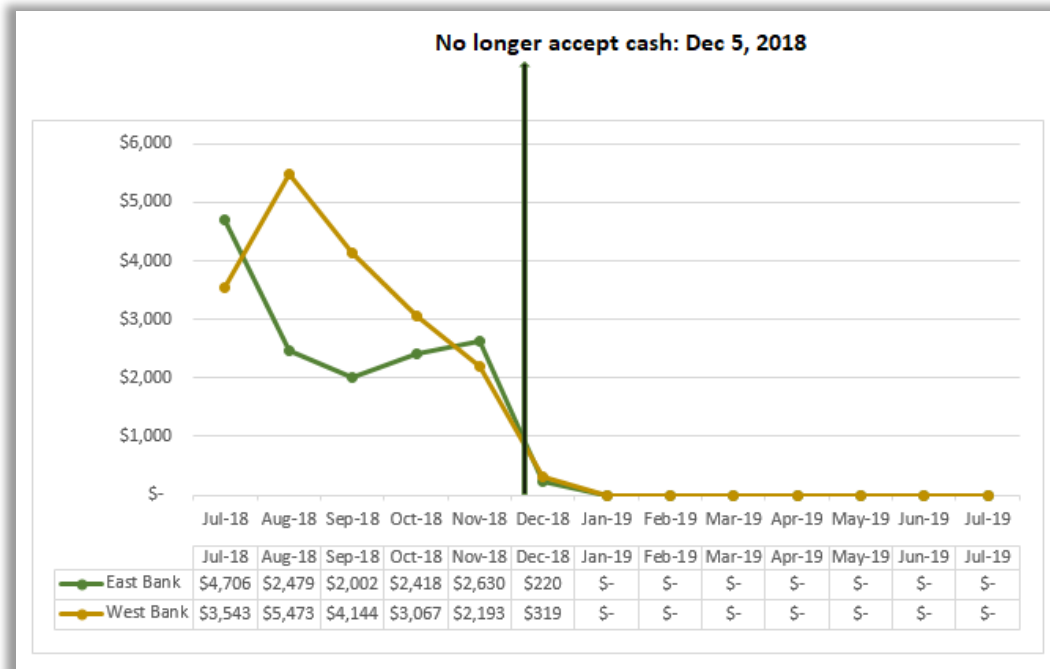
"All deposits should be made in a timely fashion and in accordance with policies and procedures. Failure to complete such task is a serious offense and should result in disciplinary action for the person or persons responsible for doing so."

During the last review, an irregularity was noted related to the 2016 Pet Fest event held on November 20, 2016. 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. The cash was not deposited until October 30, 2017, nearly a year later (344 days).

^d The Internal Control Procedures are located in Attachment B.

The written P&P state that, “Cash is no longer accepted at the Animal Shelter.” Additionally, the Director of Finance sent an email to the Animal Shelter Director and requested that cash no longer be accepted by the Animal Shelter. The response to this request was affirmative effective December 5, 2018. Internal Audit examined a sample of deposit slips for deposits made in 2019 and did not note any cash being deposited. Internal Audit also noted signs displayed in both shelters that support that cash is no longer accepted as a form of payment.

The chart below represents the amount of cash collected at both shelters for the period under review. The amount of cash collected decreased to zero at both shelters after December 2018.



Although cash is no longer accepted as a form a payment, Internal Audit noted that cash is still referenced in the policies and procedures. “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.” This part of the policy should be updated.

Internal Audit reviewed Daily Receipts and Deposit reports generated by the Animal Shelters for the Department of Accounting. From July 2018 up to and including July 2019, deposits were made at least on a weekly basis in accordance with the parish Funds Handling Policies & Procedures. Conversely, funds collected are reconciled to “the report” twice a week. This is contradictory to the parish’s Funds Handling Policies & Procedures^e, which require funds to be reconciled at the end of each business day. (Section 5.1)

SUGGESTIONS

- Funds collected should be reconciled on a daily basis in accordance with the parish’s Funds Handling Policies & Procedures.
- The department’s policies and procedures should be updated to exclude references to cash and include references to other acceptable forms of payment, such as money orders.

^e Funds Handling Policies & Procedures are located at Attachment C.

FINDING #3: PETPOINT SOFTWARE

CRITERIA

Determine the implementation status of the PetPoint Data Management System.

FINDINGS

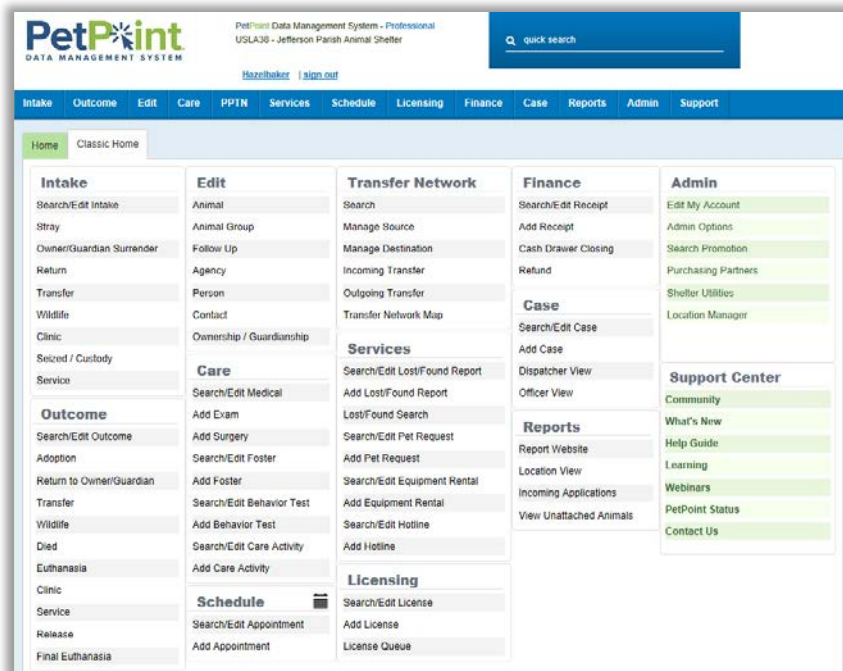
- User roles for employees no longer employed by the parish were still active in the PetPoint system.
- A user role assignment allowed for Administrator access for a user who was granted access as a Manager.

OBSERVATIONS

Use of System:

The Animal Shelter uses a customized “Animal Shelter” application module within the parish’s AS/400 Financial Management system. The AS/400 system provides a mechanism to track animal license tags, shelter inventory, revenues collected, adoption data, and more. The system is used by both the Animal Shelter and the Department of Accounting to track both operational data and financial data related to the two animal shelters.

In mid—2018, a new system called PetPoint Data Management System^f (PetPoint) was put into place by the Animal Shelter in an attempt to provide more comprehensive tracking of animal intakes, care/health information, and outcomes, along with financial data. Only shelter staff and volunteers use the PetPoint software; the Department of Accounting does not have access to it.



^f See Attachment D for more information regarding PetPoint.

The PetPoint system is used in tandem with the AS/400 for revenues collected. For example, fees charged and collected (revenues) are captured in both the AS/400 and in PetPoint. As documented in Finding #1, procedures are in place to verify that the information is consistently entered into both systems. Internal Audit encourages the department to evaluate the use of two systems to capture the same information. Efficiencies could be gained in the workflow process by just using one system.

Users Roles:

The current Director, Ms. Michelle Brignac, started with Jefferson Parish on August 3, 2019, and did not or could not obtain appropriate access to PetPoint to determine the number of users and access roles. As part of the previous audit, the Director of Internal Audit was given access to PetPoint as a user with “Manager” level user role. On October 3, 2019, Internal Audit was able to access the system as a “Manager,” change the previous Director’s password, then gain access as an “Administrator.” (The method used is not disclosed due to security reasons.) This action could be conducted by other “Manager” users, at a minimum, which could compromise security and integrity of data. It is unclear whether this ability to gain access as an Administrator is a system flaw or part of permissions built into a Manager role.

Further, as of October 3, 2019, seventy-seven (77) users were set up in the PetPoint system with varying levels of access rights, each with a designation of Administrator, Power User, User, or Manager.

Four (4) users were designated with Administrator rights (shown below), two of which were terminated employees, and one veterinarian. The fourth user had the title of “Dispatcher” and was known to have Administrator rights by the current Director.

PetPoint DATA MANAGEMENT SYSTEM

PetPoint Data Management System - Professional
USLA38 - Jefferson Parish Animal Shelter

Hazelbaker | sign out

Intake Outcome Edit Care PPTN Services Schedule Licensing Finance Case Reports Admin Support

Administration - Add/Edit User

Search Criteria: Users Security Role: Admin Username: Fuzzy Search

Person First: Middle: Last Name: Fuzzy Search

☒ User Created From: 01/01/1999 To: 10/03/2019

☐ User Expiry From: To:

Find

Users

PersonID	First Name	Last Name	User ID	User Name	Expiry Date	Delete
P22962018	robin	beaujeu				Delete
P27702076	Brittany	Falgoust				Delete
P33502441	Chris	Tuol				Delete
P23930585	Genevieve	Wisdom				Delete

Record Count: 4 25 / Page

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The previous Animal Shelter Director, Ms. Robin Beaulieu, was terminated on April 2, 2019; however, her PetPoint user record was active as of October 3, 2019. Additionally, the last login date/time for Ms. Beaulieu was noted as July 21, 2019, at 10:47 AM, which was after her termination date. This observation further supports that the security and integrity of the PetPoint data could be compromised.

PetPoint DATA MANAGEMENT SYSTEM

PetPoint Data Management System - Professional
Jefferson Parish Animal Shelter

Hazelbaker | sign out

Intake Outcome Edit Care PPTN Services Schedule Licensing Finance Case Reports Admin Support

Administration - Add/Edit User

Search Criteria: Users Security Role: -- ANY -- Username: ☒ Fuzzy Search

Person First: Middle: Last Name: beaulieu ☐ Fuzzy Search

☐ User Created From: To:

☐ User Expiry From: To:

Find

Users

PersonID	First Name	Last Name	User ID	User Name	Expiry Date	Delete
P22962018	robin	beaulieu				Delete

1

Record Count: 1 25 / Page

User Details (Required)

PersonID* P22962018

Person Name* robin beaulieu

User ID*

User Name*

Password*

Confirm Password*

User Email*

User Phone Ext

Community ID rbeaulieu@jeffparish.net

Account Locked ☐

Locked Date/Time

Last Login Date/Time 07/21/2019 10:47AM

User Job Title

Can Update in Edit My Account? ☐

The current Animal Shelter Director, Ms. Brignac, reviewed the users and reduced the number from seventy-seven (77) to fifty-five (55) once she gained access. There were no changes made to the user roles.

SUGGESTIONS

- The Animal Shelter should work with the Department of MIS to establish processes and procedures to assign and manage user roles appropriately. Logical security controls need to be reviewed to ensure that only authorized users have access to data, levels of access are appropriate, and authorized access is denied and the attempt is reported.
- The Animal Shelter should consult with the parish's Department of MIS, and with PetPoint to determine if a system flaw exists that allows "non-administrator" users to gain administrator rights.

FINDING #4: SECURITY CAMERAS

CRITERIA

Determine if surveillance equipment is adequate and strategically placed at both Animal Shelters.

FINDING

The East Bank and West Bank facilities were not adequately monitored by the use of security cameras located in high-risk areas. The location of the safe was not visible in video footage.

OBSERVATION

The following suggestion was made via Internal Audit Report 2017-004 (#4B):

“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.”

This suggestion was made because, during the course of the 2017 audit, Internal Audit discovered that funds collected at the 2016 Pet Fest were not deposited until nearly a year (344 days) after the event occurred. Animal Shelter staff represented that such funds were stuck in the safe and that the drop slot to the safe was not functioning correctly. Internal Audit did not note any malfunction in the operations of the safe at that time. 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.

One of the objectives of this audit is to follow up on the finding as summarized above and to determine if surveillance cameras currently monitor the safe at the East Bank Facility. Internal Audit obtained screenshots of camera views at both the East and West Bank facilities as of November 7, 2019⁸. The East Bank has 16 cameras, none of which contained a view of the safe. Additionally, 2 of the 16 East Bank cameras were inoperable at that time. The West Bank operations, which moved to a newly constructed facility in January 2017, has 42 cameras. Likewise, none contained a view of the safe onsite. All West Bank cameras appear to be operating at that time.

Internal Audit also confirmed the locations of the safes and that no security cameras are pointed towards them during site visits on November 20 (East Bank) and November 21, 2019 (West Bank).

SUGGESTION

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. *This suggestion is unchanged from the previous report: 2017-004 (#4B).*

⁸ See screenshots of security camera views at Attachment E.

FINDING #5: ADOPTIONS

CRITERIA

According to the Jefferson Parish Code of Ordinances^h, Chapter 7, Section 7-30(c)(3), Adoption fees are as follows: [Effective August 8, 2018]

- a. Dogs, puppies 67.00 / cats, kittens 50.00
 - 1. The director or the designee of the Jefferson Parish Animal Shelter has the authority to set further reduced adoption fees for special events/sales.
 - 2. 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 is in addition to the adoption fee and will be refunded after the shelter veterinarian performs the surgery, or the private veterinarian certifies that he has performed the surgery.
- b. Reserved.
- c. Goats and pigs 25.00
- d. Equine species, plus direct costs 10.00
- e. Other small animals 25.00

FINDINGS

- a) Fees charged for adoptions were not assessed in accordance with the Jefferson Parish Code of Ordinances in effect at the time of the adoption.
- b) Not all adoption data was captured in the inventory database.

OBSERVATIONS

The following suggestion was made via Internal Audit Report 2017-004 (#1):

“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.” As part of gathering information for the 2019 Annual Report, the previous Director represented that this suggestion was fully implemented.

Ordinance No. 25634 was passed on August 8, 2018, giving the Animal Shelter Director discretion to reduce or waive the fees set forth in said Ordinance. In accordance with its verbiage, “The request and the basis for a reduction and the authorization from the Director shall be made in writing.” Additionally, the adoption fee for cats and kittens was reduced from \$67 to \$50 via the referenced Ordinance.

The last audit examined adoption data from August 1, 2016, through July 31, 2017. For this audit, Internal Audit examined adoption data from August 1, 2017, through July 31, 2019 (two years). During this timeframe, 3,671 adoptions took place at the East Bank and West Bank locations combined. This information was taken from the AS/400 inventory records and the Pet Point system.

^h See Attachment F for the JP Ordinance which declared and adopted shelter fees effective August 8, 2018.

Internal Audit performed a high-level review of the AS/400 revenue records to determine the rates charged for adoptions that took place before and after the August 8, 2018, Ordinance change. In doing so, it was noted that charges for 4,390 (total) adoptions were collected. This number varies from the 3,671 indicated in the Inventory modules and suggests that not all adoptions information is captured in the Inventory modules of the AS/400 and Pet Point.

Cats and kittens were charged at \$25 each from August 2017 through February 2018, then reduced to a charge range of \$15 to \$18 each from March 2018 through July 2019. These charges were inconsistent with Ordinances in effect at the time, with fees ranging from \$50 to \$67 per adoption. An analysis of approved fees as per the Ordinance versus actual fees is shown below. Revenue records indicate that 1,561 cat/kitten adoptions occurred during the two years, and \$61,796 more should have been charged and collected for the adoptions.

Effective Dates	# of Cat/Kitten Adoptions ⁱ	Adoption Fees Per Ordinance	Calculated Revenue	Actual Revenue	Revenue Not Collected
8/1/2017– 8/8/2018	711	\$67	\$47,618	\$13,826	\$33,792
8/9/2018– 7/31/2019	850	\$50	\$42,500	\$14,496	\$28,004
Date Span = 2 Years	1,561	← TOTALS →	\$90,118	\$28,322	\$61,796
			A	B	A minus B

Dogs and puppies, and all other animals (exclusive of cats and kittens) listed in the Ordinance appear to have been charged correctly.

Before August 8, 2018, the Director did not have the discretion to waive fees charged by the shelters. However, the passage of Ordinance 25634 on August 8th, gave the Director such authority but required a written request documenting the basis of the fee reduction.

The current Animal Shelter Director, Ms. Michelle Brignac (the Director), has been in place since August 3, 2019. Upon inquiry, the Director could not locate any written documentation of fee reductions or a listing of special events where special adoption rates were offered. Further, the Director indicated that there is no known process as to how to request a fee reduction and to whom to direct any written request for such. An established process and inclusion of related verbiage in written policies and procedures would help to ensure that fees assessed for adoptions comply with the established Ordinance.

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ⁱ 1,387 adoptions were noted in the inventory modules of the AS/400 and Pet Point, while 1,561 adoptions were noted in the revenue module of the AS/400.

SUGGESTIONS

- a) Adoption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c)(3). A process for requesting fee reductions and obtaining approval should be established and included in written policies and procedures. Any approved rate reductions and 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. *This suggestion is substantially the same as the previous report: 2017-004 (#1).*
- b) Policies & Procedures need to include steps to include all adoptions in the inventory module properly.

FINDING #6: REDEMPTIONS

CRITERIA

According to the Jefferson Parish Code of Ordinances^j, Chapter 7, Section 7-30(a), Redemption fees are as follows: [Effective August 8, 2018]

- 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 20.00
 - 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 20.00
 - 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 20.00
 - 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.

^j See Attachment F for the JP Ordinance, which declared and adopted shelter fees effective August 8, 2018.

FINDING

Fees charged for redemptions were not assessed in accordance with the Jefferson Parish Code of Ordinances in effect at the time of the redemption.

OBSERVATIONS

The following suggestion was made via Internal Audit Report 2017-004 (#2):

“Fees were not consistently collected for redemptions for the period under review.” As part of gathering information for the 2019 Annual Report, the previous Director represented that this suggestion was fully implemented.

Ordinance No. 25634 was passed on August 8, 2018, giving the Animal Shelter Director discretion to reduce or waive the fees set forth in said Ordinance. In accordance with its verbiage, “The request and the basis for a reduction and the authorization from the Director shall be made in writing.” Additionally, the fee for microchipping lost animals was reduced from \$25 to \$20 via the referenced Ordinance.

The shelter provides room and board, along with necessary care to lost animals. When the rightful owner comes to reclaim the animal, a “redemption” takes place. The fee structure set up requires a base charge ranging from \$50 to \$60 depending on whether the animal is licensed or unlicensed, and wearing a license tag or not. Additional fees are assessed if a microchip is implanted, if vaccinations are administered, and for room & board charges per day.

According to the inventory modules^k of the AS/400 and Pet Point, 1,016 Redemptions took place from August 1, 2017, through July 31, 2019 (two years). The AS/400 Revenue module indicates that 504 base charges (\$50, \$55, or \$60) for redemptions, or \$28,390 were assessed. If the base charges were assessed for all 1,016, then \$57,235, about twice as much, should have been charged and collected. In other words, \$28,845 was not charged and collected. This amount represents the minimum revenue not collected and excludes any additional fees that should have been assessed for microchipping, vaccinations, and room & board.

Fee Description	Redemption Fees Per Ordinance	AS/400 Charges	# of Redemptions Charged	# of Redemptions Per Inventory	Calculated Base Charge	Revenue Not Collected
Licensed with Tag	\$50	\$7,850	157	316	\$15,800	\$7,950
Licensed Without Tag	\$55	\$3,080	56	113	\$6,215	\$3,135
Unlicensed	\$60	\$17,460	291	587	\$35,220	\$17,760
TOTALS		\$28,390	504	1,016	\$57,235	\$28,845
		A			B	B minus A

^k The shelters began using Pet Point during this period. One hundred sixty-four redemptions were recorded in Pet Point, and 852 were recorded in the AS/400 Financial Management System for a total of 1,016 for the two years.

Internal Audit reviewed a sample^l of ten redemptions total for both the east and west bank facilities. Total redemption charges were recalculated based on the Ordinance, which includes the base charge and additional charges, as described earlier. Calculated fees equaled \$1,231 while Actual fees charged were \$759, or 61.7% of what should have been charged. Details are shown in the chart to the right^m.

Owner #	Date	Animal	Calculated	Actual	Variance
162889	01/15/2019	cat	\$ 149	\$ 45	\$ 104
163091	02/09/2019	dog	\$ 102	\$ 100	\$ 2
163144	02/15/2019	dog	\$ 129	\$ 120	\$ 9
159960	03/13/2019	dog	\$ 144	\$ 90	\$ 54
163393	03/27/2019	dog	\$ 120	\$ 67	\$ 53
149642	03/30/2019	dog	\$ 108	\$ 70	\$ 38
124198	04/26/2019	cat	\$ 118	\$ 18	\$ 100
163772	05/09/2019	dog	\$ 136	\$ 115	\$ 21
142266	05/13/2019	dog	\$ 103	\$ 67	\$ 36
163786	05/13/2019	dog	\$ 122	\$ 67	\$ 55
TOTALS			\$ 1,231	\$ 759	\$ 472
				61.7%	38.3%

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.

As stated in the previous finding, the current Animal Shelter Director, Ms. Michelle Brignac (the Director), has been in place since August 3, 2019. Upon inquiry, the Director could not locate any written documentation of fee reductions. Further, the Director indicated that there is no known process as to how to request a fee reduction and to whom to direct any written request for such. An established process and inclusion of related verbiage in written policies and procedures would help to ensure that fees assessed for redemptions comply with the established Ordinance.

SUGGESTION

Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30. A process for requesting fee reductions and obtaining approval should be established and included in written policies and procedures. Any rate reductions 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.

This suggestion is substantially the same as the previous report: 2017-004 (#2).

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^l This sample is not meant to be representative of the whole population; rather, it is intended to provide examples. Redemption charges not assessed per Ordinance are adequately documented by the high-level calculation (504 base charges versus 1,016 inventory occurrences.)

^m See calculated redemption charges at Attachment G.

FINDING #7: RABIES

CRITERIA

According to the Jefferson Parish Code of Ordinancesⁿ, 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

FINDINGS

- a) Fees collected for rabies vaccinations could not be reconciled to the listing of rabies vaccinations administered.
- b) Rabies tags issued by the Jefferson SPCA to the Jefferson Parish Animal Shelters could not be accounted for in total.

OBSERVATIONS

The following suggestion was made via Internal Audit Report 2017-004 (#3):

“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 determined and compared to actual revenue collected.” As part of gathering information for the 2019 Annual Report, the previous Director represented that this suggestion was fully implemented.

FEES COLLECTED FOR RABIES TAGS:

Internal Audit examined the number of rabies vaccinations/tags administered and revenue collected between January 1 and July 31, 2019. The number of tags administered was 1,559, according to the Pet Point database. Per the Parish’s AS/400 system, revenue was collected for 1,187 tags for the same period of time. The difference of 372 tags (1,559 minus 1,187) represents the number tags for which fees were not collected. This variance equates to an estimated \$3,921 in revenue that was not captured by the shelters for the seven month period. The table to follow illustrates this analysis.

Description	Revenue Collected (AS/400)	Fee Base	# Collected	%	Pro-rata Not Collected	Estimated Uncaptured Charges
Duplicates	\$130	\$5	26	2.2%	8	\$40
Adoption Tags	\$4,970	\$7	710	59.8%	223	\$1,561
Altered Pet	\$4,800	\$15	320	27.0%	100	\$1,500
Unaltered	\$2,620	\$20	131	11.0%	41	\$820
Totals	\$12,520		1,187	100.0%	372	\$3,921

ⁿ See Attachment F for the JP Ordinance, which declared and adopted shelter fees effective August 8, 2018.

PHYSICAL CONTROL OF RABIES TAGS:

Jefferson Parish has a Cooperative Endeavor Agreement in place with the Jefferson SPCA to manage the rabies program.^o The JSPCA delivers tags to the JP animal shelters to administer. Internal Audit obtained a listing of tag numbers distributed to both shelters for use in 2019 (delivered from December 27, 2018, through July 15, 2019). The tag numbers delivered to the shelters were compared to the actual tag numbers administered in the shelters from January 1, 2019, through October 31, 2019. The shelters received 2,700 tags, and Pet Point records show that 2,098 of the tags were administered through October 31, 2019.

2019 Tags Delivered to JPAS through July 31, 2019					Administered: Jan 1 - Oct 31, 2019		
Shelter Location	Total Tags	Tag Starting Number	Tag Ending Number	Date Delivered	# of Tags	# Variance	% Variance
West Bank	100	102201	102300	12/28/2018	79	21	21.0%
East Bank	200	107301	107500	12/31/2018	139	61	30.5%
East Bank	500	108601	109100	1/8/2019	311	189	37.8%
West Bank	500	109601	110100	1/8/2019	449	51	10.2%
East Bank	300	133701	134000	4/10/2019	203	97	32.3%
West Bank	300	134001	134600	4/10/2019	230	70	23.3%
East Bank	300	141501	141800	6/7/2019	234	66	22.0%
West Bank	500	150001	150500	7/15/2019	453	47	9.4%
	2,700				2,098	602	
	100.0%				77.7%	22.3%	

Of the difference of six hundred two (602) tags, zero (0) tags within the tag series above were held in physical inventory at either shelter^p, and seven (7) tags^q were administered from November 1 through 21 (through the conclusion of onsite visits by Internal Audit). The result is 595 unaccounted for tags received within the seven month period.

OTHER OBSERVATIONS:

- ❖ There were fifty-six (56) occurrences of dates entered into the Pet Point system that was before the shelter taking possession of the rabies tags. According to the Shelter Director, Ms. Brignac, tags were not always delivered to the shelters on the date indicated above (provided by the JSPCA).
- ❖ There were seventeen (17) occurrences of tag numbers entered into the Pet Point system that were not included in any tag series issued by the JSPCA. No explanation was provided for this exception.

^o See Finding #8 for more details.

^p The East Bank shelter had tag numbers 166101 through 166400 (300 tags) on hand at the time of the site visit on November 20, 2019. The West Bank shelter had tag numbers 164861 through 165300 (440 tags) on hand at the time of the site visit on November 21, 2019.

^q The West Bank shelter administered tag numbers 150401, and 154495-150500 from November 2 thru 11, 2019.

- ❖ There were seven (7) occurrences of tag numbers entered into the Pet Point system that were issued to other entities and not to the Jefferson Parish Animal Shelter. According to Ms. Brignac, tag numbers administered by other clinics are entered into the PetPoint system for some animals as part of the intake process.

SUGGESTIONS

- a) Tags entered into PetPoint should be designated by type relative to the fee structure set by Jefferson Ordinance (duplicate, adoption tag, altered, unaltered). This procedure will allow an expected revenue amount to be calculated based on tags issued. As per Finding #1 of this report, a process needs to be put in place to compare expected revenue to actual revenue collected.
- b) A system needs to be established at both Animal Shelters to control the physical distribution of rabies tags better. A periodic inventory of tags needs to be taken and compared against tag numbers issued as entered into the PetPoint system. Differences between the two should be investigated.



FINDING #8: CEA WITH JSPCA

CRITERIA

The Cooperative Endeavor Agreement (CEA) dated December 27, 2017, between the Parish of Jefferson and the Jefferson SPCA (JSPCA), provides for the JSPCA to administer a parish-wide Rabies Vaccination Program, inclusive of collecting fees, licensing, tracking, and recordkeeping of the program. The JSPCA is also engaged to administer a no to a low-cost spay-neuter program funded by fees generated by the rabies program.^r

FINDING

Quarterly Summary and Reimbursement Reports are not being collected and reviewed by the Animal Shelter as required by the CEA. The result is that the program deliverables and related operations carried out by the Jefferson SPCA on behalf of Jefferson Parish are unmonitored by the Animal Shelter.

OBSERVATION

According to the CEA, Section IX, Reports, “For each quarter during the term of this Agreement, JSPCA shall furnish the following narrative reports to the Jefferson Parish Chief Administrative Assistant for the Animal Shelter and the Animal Shelter Director.” Quarterly Summary and Reimbursement Reports shall show the:

- Total quarterly and cumulative annual number of tags distributed to veterinary clinics.
- Total quarterly and cumulative annual number of tags issued to pet owners specifying altered and intact.
- Total quarterly and cumulative annual payments received from veterinarians verifying the fees collected in accordance with the number of tags issued.
- Total quarterly and cumulative annual number of animals reunited with their owners through license identification.
- Total quarterly and cumulative annual number of no/low cost spay/neuters performed.
- Total quarterly and cumulative annual Payment Report with a detail listing of all amounts paid to participating clinics.
- Narrative report on the amounts and details for all expenditures utilized to pay for the ancillary costs associated with the Administration of the Rabies Vaccination, Licensing, Tracking and Recordkeeping Program and the Administration of the No/Low Cost Spay/Neuter Program.

Internal Audit asked both the Animal Shelter Director, Ms. Michelle Brignac, and the Chief Administrative Assistant (CAA), Ms. Diane Roussel if quarterly reports and narratives were furnished to the parish. Neither had received such reports nor knew of the reports being provided. On October 17, 2019, Internal Audit requested from JSPCA the “dates and name(s) of Jefferson Parish personnel to whom the quarterly reports were sent as required by the contract.” The President of the JSPCA, Mr. Lynn Morvant, provided a 2018 annual report and the first three-quarters of 2019 report and indicated that they were provided to Ms. Brignac and Ms. Roussel on October 24, 2019. The reports^s were not previously provided to the Animal Shelter. The request and response from the JSPCA are shown on the next page.

^r See Attachment H.

^s See Attachment J.

Quarterly Summary and Reimbursement Reports for 2018 and to date 2019, as required under the current Rabies-Spay/Neuter Contract.

- Please see "6. Reimb. Report 2018:
- Please see "6-1. Reimb. Report Q1-Q3, 2019"

---> Dates and name(s) of Jefferson Parish personnel to whom the (above) quarterly reports were sent as required by contract.

10/24/2019 2018 Reimbursement and 2019 Q1-Q3 delivered to Dianne Roussel, CAA and Michelle Brignac, Jefferson Parish Animal Shelter Director

The reports sent on October 24 included copies of checks remitted to the parish on October 22, 2019, for amounts owed to the parish as of 2018 and through the 3rd quarter of 2019, in the amounts of \$106,778.30 and \$88,500.78, respectively. The check amounts represent the "Shelter Fund Balance," which is the net of shelter dedicated revenue and expense that should be remitted to the parish. As of October 23, 2019, the JSPCA has paid \$766,387.49, effectively 100% of the fund balance to the parish^t. This represents the cumulative shelter balance since 2012, when the JSPCA began managing the rabies and spay/neuter programs on behalf of the parish.

In order to verify the correctness of the amounts remitted, Internal Audit further examined the revenue and expense items that make up the "Shelter Fund Balance" using the fiscal year 2018 as an example.

- (A) During 2018, the JSPCA distributed 62,075 rabies tags to 77 veterinarian clinics throughout the parish, excluding the Jefferson Parish Animal Shelter. Revenue of \$779,205 was collected by the JSPCA for 49,024 tags from 75 different clinics during that same period of time.

The revenue amount represents approximately 79% of tags issued (49,024 divided by 62,075). While 100% revenue collection within a given year would not be expected due to timing differences, the Animal Shelter should examine the collection rate as part of regular program monitoring.

# Tags sold	Fee Base	Collected
40,198	\$ 15	\$ 602,970
8,721	\$ 20	\$ 174,420
75	\$ 5	\$ 375
24	\$ 45	\$ 1,080
6	\$ 60	\$ 360
49,024		\$ 779,205

- (B) Per JP Ordinance Section 7-31(a)(1), a portion of the fees per tag are to be used by the JSPCA to administer the spay/neuter program and the rest for the rabies program (shelter revenue). For example, \$20 is charged per rabies tag for an unaltered animal. Five dollars (\$5) is dedicated to the rabies/shelter program, and the remaining \$15 is dedicated to the spay/neuter program. In 2018, \$245,536 was dedicated as rabies/shelter revenue while \$533,669 was dedicated as spay/neuter revenue. This apportionment should be examined by the department to determine its current viability.

2018 Data	Rabies/Shelter	Spay/Neuter	Total
Rabies Tag Revenue	\$ 245,536.40	\$ 533,668.60	\$ 779,205.00

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^t See Attachment J for more details.

- (C) The rabies/shelter revenue was reduced by a \$1 veterinarian discount totaling \$44,935 for the year. The \$1 discount is authorized by JP Ordinance Section 7-31(a)(3). The JSPCA received other payments of \$1,145.22 in 2018 that were dedicated to the Spay/Neuter Program. Total resulting revenues dedicated to Rabies/Shelter and Spay/Neuter programs are shown below.

2018 Data	Rabies/Shelter	Spay/Neuter	Total
Rabies Tag Revenue	\$ 245,536.40	\$ 533,668.60	\$ 779,205.00
Vet 1\$ Discount	\$ (44,935.00)	\$ -	\$ (44,935.00)
Other Income	\$ -	\$ 1,145.22	\$ 1,145.22
Total Revenue	\$ 200,601.40	\$ 534,813.82	\$ 735,415.22

- (D) The JSPCA has a full-time Program Director and part-time Office Manager on staff. Their payroll expenses are allocated equally (50%-50%) between the rabies/shelter program and the spay/neuter program. According to Mr. Lynn Morvant, Board President of the JSPCA, although there are over 70 clinics involved in the rabies/shelter program and 14 clinics involved in the spay/neuter program, the actual time spent on the two programs balances out equally since increased time is spent promoting the spay/neuter program. Along with payroll and related expenses, Internal Audit also noted that accounting fees and telephone expense is allocated evenly between the two programs as well. Program expenses in 2018^u subject to the 50/50 allocation was \$106,867, or 68% of the grand total program expenses of \$157,359. Internal Audit recommends a time study be performed to verify the validity of the 50%-50% allocation.

Other expenses for the rabies programs include contract labor such as data entry, rabies hotline, and accounting, rabies tags and supplies, and insurance. (Office space and electricity are donated.) As part of regular program monitoring, the Animal Shelter should review these and all other program expenses for reasonableness.

- (E) Additional expenses are incurred by the JSPCA to operate the spay/neuter program. \$364,801 was disbursed to veterinary clinics to perform necessary surgeries on the animals. Grand total expenses for 2018 are shown below.

2018 Data	Rabies/Shelter	Spay/Neuter	Total
Program Expenses	\$ 93,863.03	\$ 63,496.04	\$ 157,359.07
Spay/Neuter Expense	\$ -	\$ 364,800.84	\$ 364,800.84
Total Expenses	\$ 93,863.03	\$ 428,296.88	\$ 522,159.91

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^u See Attachment K for more information.

- (F) The resulting Fund Balance for the Rabies/Shelter program, that is, the amount to be remitted to Jefferson Parish, was \$106,738.37 for 2018. As previously stated, the JSPCA has effectively remitted all the shelter fund balance as of October 22, 2019. However, it appears that an excess amount is retained by the JSPCA for the spay/neuter program. This excess highlights that the Animal Shelter needs to revisit revenue and expense components as previously described so that they appropriately maximize amounts remitted to the parish, and amounts retained by the JSPCA are not considered as a gratuitous donation. See the exhibit below for a recap of the Fund Balance calculation, which includes paragraph references from the previous pages of how items were determined.

2018 Fund Balance Calculation:

Item	2018 Data	Rabies/Shelter	Spay/Neuter	Total
A/B	Rabies Tag Revenue	\$ 245,536.40	\$ 533,668.60	\$ 779,205.00
C	Vet 1\$ Discount	\$ (44,935.00)	\$ -	\$ (44,935.00)
C	Other Income	\$ -	\$ 1,145.22	\$ 1,145.22
C	Total Revenue	\$ 200,601.40	\$ 534,813.82	\$ 735,415.22
D	Program Expenses	\$ 93,863.03	\$ 63,496.04	\$ 157,359.07
E	Spay/Neuter Expense	\$ -	\$ 364,800.84	\$ 364,800.84
E	Total Expenses	\$ 93,863.03	\$ 428,296.88	\$ 522,159.91
F	Net (Fund Balance)	\$ 106,738.37	\$ 106,516.94	\$ 213,255.31
F	Remitted to Jeff Parish	\$ 106,778.30		
	Immaterial Difference	\$ (39.93)		

As previously stated in this report, a check for \$106,778.30 dated October 22, 2019, was remitted to the parish, along with a check for the first three quarters in 2019. Internal Audit noted that the checks were signed by Ms. Debra Miller Yenni (Vice President – JSPCA) and Mr. Lynn Morvant (President – JSPCA). Ms. Yenni is a relative of current Parish President, Mr. Michael S. Yenni, and employee of Jefferson Parish. (Senior Assistant Parish Attorney – hired February 11, 2019). The CEA was entered into on December 27, 2017, during Mr. Yenni's administration. Ms. Yenni was the Vice President of the JSCPA at that time. Further, Ms. Yenni operated as an Executive Assistant to Mr. Yenni and served as an internal consultant to the Animal Shelter from April 2019 to the timing of this report. See below for a visual representation of the overlapping dates described.

Name, Title	Start	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debra Miller Yenni, Vice President JSPCA	1/1/2011									
Michael S. Yenni, Parish President	1/6/2016									
Cooperative Endeavor Agreement with JSPCA	12/27/2017									
Debra Miller Yenni, Executive Assistant to Pres.	2/11/2019									

Internal Audit consulted with the Director of the Department of Governmental and Ethics Compliance (GEC), Ms. Ashley Deshotels Solomon, regarding the relationships described above to help determine if a conflict of interest exists. The response from Ms. Solomon is that an ethical violation did not exist in the scenario described. See attachment L for the full opinion from GEC.

SUGGESTIONS

- a) The Director of Animal Shelter and its Chief Administrative Assistant should actively obtain reports as required in CEA and monitor the operations of the JSPCA as described within this finding. Report format and content should be agreed upon by the Jefferson Parish Animal Shelter (JPAS) and JSPCA so that it is consistent and understandable by both, that is to say, a common language should be established. JPAS should ensure that contract deliverables are being met, funds are being collected appropriately, expended prudently, and the excess funds are calculated accurately and remitted to JPAS timely.
- b) This apportionment of fees collected by the rabies program, as set forth by JP Ordinance Section 7-31(a)(1), should be examined by the department to determine its current viability.
- c) Internal Audit recommends a time study be performed to verify the validity of the 50%-50% allocation of JSPCA payroll and related expenses between the rabies/shelter and spay/neuter programs.

SUMMARY

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

The review highlighted the need to consistently track (inventory) and charge for adoption, redemption, and other chargeable services in accordance with the Jefferson Parish Code of Ordinances, and a procedure to approve fee reductions needs to be formalized between the Department, Administration, and Jefferson Parish Council.

The Animal Shelter should work with the Department of MIS to develop policies and procedures for user rights and to determine if logical security controls exist within the design of the PetPoint system.

The Animal Shelter should implement a system for regular review of the CEA with the JSPCA for delivery of the rabies/shelter and spay/neuter programs and management of related parish funds.

Internal Audit recommends that the Animal Shelter review and take appropriate actions as noted in Findings #1 through #8.

REPORT WRAP UP

Internal Audit obtained responses from the Animal Shelter, which are recorded in Attachment 2. Additionally, a response from the Parish Administration can be found in Attachment 3, immediately following this report.

END

Internal Audit Report #2017-004
Animal Shelter: Inventory and Collections
Issued: December 27, 2017

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	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.	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.	Fully Implemented Revenue Generation = \$712 (Fees Not Collected)
2	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.	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.	Fully Implemented Revenue Generation = \$918 (Average Fees Not Collected)
3	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. From the count of tags, an expectation of revenue can be determine and compared to actual revenue collected. Ideally, this process would take place within the accounting system versus performed manually.	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.	Fully Implemented

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
4 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.	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.	In Process Revenue Generation = \$259 (Fees Not Deposited)
4 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.	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.	In Process
4 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. Staff should be trained and given regular refresher courses on the P&P.	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.	In Process

ATTACHMENT B: INTERNAL CONTROL PROCEDURES 12/31/18

Cash: Cash is no longer accepted at the Animal Shelter.

Checks: Checks, money orders, and travelers checks are accepted. The counter clerk takes the payment, enters the transaction and the payment amount into both the AS-400 system and PetPoint animal system. As checks are received, clerk should immediately put into their lock boxes. A \$2.00 convenience fee must accompany check transactions. A copy of the invoice should be put with their paperwork for the day.

Credit/Debit Card: The card is run through the credit card machine, and then enters it into the AS-400 system and PetPoint. 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.

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 PetPoint 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. S/N funds are also recorded in PetPoint.

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 checks, etc. and report, keeping the 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 verifies the payments 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. **Armored car service will then pick up deposits from the Animal Shelter at both locations on Tuesday and Thursday of each week.** The Account Clerk III/II makes the deposit. 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.

ATTACHMENT C: FUNDS HANDLING POLICIES & PROCEDURES

Funds Handling Policies & Procedures

Sec. 1.0 – POLICY & PROCEDURE

Sec. 1.1 - This statement is the Administration's policy and procedure with respect to the control and disbursement of any and all funds collected and maintained by Jefferson Parish personnel. The following are typical scenarios applicable to Jefferson Parish for the collection and maintenance of funds:

- 1) Petty Cash: pay for small business-related purchases which require cash (see Sec. 2.0 and 3.0);
- 2) Cash Drawer: daily and regular collection of customer payments (see Sec. 4.0);
- 3) Change Fund: make change for cash drawers (see Sec. 4.0); and
- 4) Collect Funds (cash, checks, money orders, etc.) to be deposited periodically (see Sec. 5.0).

A responsible custodian must be designated for any type of funds collected and maintained (see Sec. 6.0).

Sec. 2.0 – FUND PETTY CASH

Sec. 2.1 - When cash is replenished to a petty cash fund, the basic concept is to replace the amount of any cash that had previously been properly disbursed from the fund. This involves summarizing all disbursements made and issuing cash back to the fund for that amount. The procedures for petty cash replenishment are contained in Sections 2.2 through 2.4.

Sec. 2.2 - *Complete Request for Petty Cash Reimbursement Form.* When the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often, if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year, or the closest following day that the Parish offices are open for business. For example, 4th Quarter, December 31, 2016, must be submitted by January 10, 2017.

Complete a Request for Petty Cash Reimbursement Form (Exhibit A), in which the Responsible Custodian summarizes the disbursements by Account Number (Fund-Dept-Sub Dept-Account-Project), any overage or underage, and the remaining cash on hand. Petty Cash Vouchers (Exhibit B) should be used when completing this form. (See Section 3.3 of this policy.)

All original Petty Cash Vouchers and receipts must be attached to the Request for Petty Cash Reimbursement Form for all disbursements made and should be submitted within four (4) months from the date of the receipt. The request form must include both the signature of the Responsible Custodian and the Responsible Director.

Submit the Request for Petty Cash Reimbursement Form along with all attachments to the Accounting Department via runner or mail to: Accounting Department, 200 Derbigny St, Ste. 4200, Gretna, LA 70053. (The Responsible Custodian should retain a copy of the form and maintain in the petty cash file.)

Funds Handling Policies & Procedures

The Request for Petty Cash Reimbursement Form will be distributed to the appropriate accounting staff that will review and approve the form. The form is then forwarded to the Accounting Director for approval before being sent to Accounts Payable for processing.

Sec. 2.3 - Obtain Cash. The accounts payable staff records the expenditures in the general ledger and initiates/issues a check made payable to the Responsible Custodian in the amount needed to replenish petty cash to its approved limit. The Responsible Custodian shall negotiate the check to cash.

Sec. 2.4 - Add Cash to Petty Cash Fund. The Responsible Custodian shall deposit the cash into the Petty Cash Fund, and immediately update the Petty Cash Log (Exhibit C; see Sec. 3.5) by adding the amount, type and date of reimbursement and updating the running cash balance.

Sec. 3.0 – DISBURSE PETTY CASH

Sec. 3.1 - The disbursement procedure for petty cash, other than change funds and cash drawers, is designed to provide sufficient documentation of each expenditure, as well as prove that funds were actually disbursed. The petty cash disbursement procedure is outlined in Sections 3.2 through 3.5

Sec. 3.2 - Screen Disbursement Requests. Disburse funds only for reasonable, necessary, and approved parish related expenditures. Any expenditure greater than \$200 must be purchased via the Direct Expenditure process or via a Departmental Purchase Order (DEPO) or otherwise in accordance with guidelines set forth by the JP Purchasing Department. Expenditures should be made via a Direct Expenditure or DEPO whenever practical. If a disbursement request falls within these petty cash disbursement guidelines then complete a Petty Cash Voucher.

Sec. 3.3 - Complete Petty Cash Voucher. The person being reimbursed or the person to whom the Responsible Custodian is giving funds to make a purchase (the Recipient) must complete a Petty Cash Voucher (Exhibit B). This voucher shall contain the date, a sequential voucher number as determined by the Responsible Custodian, a description of the expenditure, the general ledger account number in which the expenditure will be recorded, the amount given to the Recipient (Cash Out), the amount returned by the Recipient (Cash In), and the total amount spent. The Recipient must sign to both the Cash Out and Cash In signifying his or her agreement with the recorded amounts. The receipt for which the person is being reimbursed is to be stapled to the voucher. This step is needed to track the type of expenditure being made, which can then be charged to various expense accounts.

Sec. 3.4 - Disburse Cash. For security reasons, the Petty Cash Fund shall be locked at all times when not in use. When in use, unlock the container in which petty cash is stored. Count the cash being disbursed, and have the Recipient count it as well to verify the amount being received. The Recipient of cash shall then sign the voucher; this provides proof that the Responsible Custodian did not misappropriate the corresponding amount of cash. Store all completed vouchers in the petty cash box. Note: If the disbursement is for a purchase to be made in the future, then collect the receipt and any unused funds once the purchase is complete. The Recipient must also sign the voucher verifying any unused funds that were returned.

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Sec. 3.5 - Update Petty Cash Log. Whenever a voucher is completed, the Responsible Custodian should immediately update the Petty Cash Log (Exhibit C) by adding the amount, type and date of expenditure and updating the running cash balance. This information can be maintained on an electronic spreadsheet.

Sec. 4.0 – CHANGE FUNDS AND CASH DRAWERS

Sec.4.1 - Change Funds and Cash Drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit.

Sec. 5.0 – COLLECTION OF FUNDS TO BE DEPOSITED PERIODICALLY

Sec. 5.1 – Funds, including cash, checks, money orders, etc. are collected by various parish departments including but not limited to parks and recreation, animal shelter, library and transit. Funds that are collected must be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personnel on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

Sec. 5.2 – All departments who wish to collect funds must obtain approval from the Department of Accounting prior to the start of collections.

Sec. 6.0 – RESPONSIBLE CUSTODIAN

Sec. 6.1 - The Responsible Custodian must be a Jefferson Parish employee or otherwise be approved by the Accounting Department, and must sign the Custodial Agreement (Exhibit D). If the funds needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then a Transfer Agreement (Exhibit E) must be completed and submitted to the Accounting Department.

**For any questions related to the Petty Cash Policies & Procedures,
please contact the Accounting Department at 504-364-2777**

This policy supersedes Petty Cash Policies & Procedures effective 08/01/14.

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Funds Handling Policies & Procedures

EXHIBIT A – REQUEST FOR PETTY CASH REIMBURSEMENT

*Electronic version is available.

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REQUEST FOR PETTY CASH REIMBURSEMENT			
DEPARTMENT:		DATE:	
RESPONSIBLE CUSTODIAN:		DIRECTOR:	
	<i>Signature</i>		<i>Signature</i>
VENDOR #:		PHONE:	
LOCATION:		PETTY CASH TOTAL:	
Summarize transactions by Account Number and list each only once.			
DESCRIPTION	AMOUNT	ACCOUNT NUMBER Fund-Dept-Sub Dept-Account (Project)	
	-	TOTAL DISBURSED	
		ADD CASH ON HAND	
	-	TOTAL PETTY CASH	
For Use Only by JP Department of Accounting			
Date		Signature	
ACCOUNTANT APPROVAL			
Date		Signature	
ACCOUNTING DIRECTOR APPROVAL			

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Funds Handling Policies & Procedures

EXHIBIT B – PETTY CASH VOUCHER

*Electronic version is available.

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PETTY CASH VOUCHER				
DATE: _____		Cash Out (A):	<input style="width: 80%;" type="text"/>	
VOUCHER #: _____				<i>Signature</i>
DESCRIPTION OF EXPENDITURE:				
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Cash In (B):	<input style="width: 80%;" type="text"/>	
				<i>Signature</i>
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input style="width: 80%;" type="text"/>	
PETTY CASH VOUCHER				
DATE: _____		Cash Out (A):	<input style="width: 80%;" type="text"/>	
VOUCHER #: _____				<i>Signature</i>
DESCRIPTION OF EXPENDITURE:				
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Cash In (B):	<input style="width: 80%;" type="text"/>	
				<i>Signature</i>
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input style="width: 80%;" type="text"/>	
PETTY CASH VOUCHER				
DATE: _____		Cash Out (A):	<input style="width: 80%;" type="text"/>	
VOUCHER #: _____				<i>Signature</i>
DESCRIPTION OF EXPENDITURE:				
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Cash In (B):	<input style="width: 80%;" type="text"/>	
				<i>Signature</i>
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input style="width: 80%;" type="text"/>	
PETTY CASH VOUCHER				
DATE: _____		Cash Out (A):	<input style="width: 80%;" type="text"/>	
VOUCHER #: _____				<i>Signature</i>
DESCRIPTION OF EXPENDITURE:				
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Cash In (B):	<input style="width: 80%;" type="text"/>	
				<i>Signature</i>
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input style="width: 80%;" type="text"/>	
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Funds Handling Policies & Procedures

EXHIBIT C – PETTY CASH LOG

*Electronic version is available.

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[illegible]

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EXHIBIT D –CUSTODIAL AGREEMENT

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CUSTODIAL AGREEMENT

DEPARTMENT	
LOCATION	
RESPONSIBLE DIRECTOR	
RESPONSIBLE CUSTODIAN	
RESPONSIBLE CUSTODIAN'S VENDOR ID#	
FUND TOTAL	\$ (approved limit)
FUND PURPOSE/TYPE	
	Petty Cash Fund
Check one per agreement	Change Fund
	Cash Drawer
	Collection of Funds
	Other: specify _____
Will anyone besides the Responsible Custodian have access to this petty cash fund?	<p style="text-align: center;">Circle: Yes or No</p> <p>If Yes, attach a list of names and titles with access (note: Responsible Custodian retains responsibility for cash shortages as noted in points #3 and #6 in the agreement below.)</p>

As identified above, the Responsible Custodian and Responsible Director have requested a Jefferson Parish cash fund and/or will otherwise be custodian of Jefferson Parish funds to be deposited. By signing below, we agree we have read and will comply with all of the terms of this agreement.

1. We understand that we are responsible for informing the Jefferson Parish Accounting Department (by sending an email to jureta@jeffparish.net), if any of the identifying information above changes. The Accounting Department will coordinate issuing a new Custodial Agreement.
2. The fund identified above ("the fund") will be used exclusively for the purpose identified above. If "Petty Cash Fund" is identified above, then expense advances for approved Jefferson Parish expenditures may be made from the petty cash fund. Payroll or other advances of a personal nature are not allowed and is a misuse of the petty cash fund.
3. The funds will be secured at all times in a locked location that is accessible only to the Responsible Custodian named above. If the Responsible Custodian chooses to allow others access to the fund (without establishing a new Responsible Custodian), the Responsible Custodian named above retains responsibility for cash shortages as identified in point #6 below.
4. The fund is subject to audit, with or without notice, by a representative from the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total listed above.

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5. For petty cash funds that are not used as change funds or cash drawers:
- a. Disbursement requests to replenish the fund need to be submitted at least quarterly to the Accounting Department (200 Derbigny St, Ste 4200, Gretna, LA 70053); and
 - b. Requests must include original, paid receipts and/or other supporting documentation, along with confirmation that cash on hand and/or paid receipts equal the petty cash fund total above.

In consultation with the Responsible Custodian and Responsible Director, the Accounting Department shall determine the appropriate petty cash fund total.

Change funds and cash drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit listed above.

Collection of funds shall be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personal on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

6. The Responsible Custodian is responsible for the integrity of the fund. When the fund in the Responsible Custodian's name is closed out, the Responsible Custodian is personally responsible for returning cash and/or paid receipts equal to the fund total above to the Accounting Department. Any shortfall may be deducted from the Responsible Custodian's paycheck, in accordance with the Jefferson Parish Administrative Management Policy 602, Section 4, Fines or Restitution. The Accounting Department will reissue petty cash to the next Responsible Custodian through a new Petty Cash Custodial Agreement.
7. Misappropriation, including personal use, of the fund shall require restitution by the Responsible Custodian and corrective action up to and including termination of employment, in accordance with Jefferson Parish Personnel Rules. Additionally, misappropriation may result in closure of the petty cash fund.
8. Any misappropriation or theft of funds must be reported to the Chief Administrative Assistant responsible for the department, Director of Accounting, Director of Internal Audit, Director of Security, and Director of Risk Management. The Administration will then notify the District Attorney, Louisiana Legislative Auditor, and Jefferson Parish Police Department, if necessary.
9. If the fund needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then the Transfer Agreement must be completed and submitted to the Accounting Department.

Funds Handling Policies & Procedures

10. The Responsible Director's signature and the Responsible Custodian's signature below acknowledges understanding and agreement to this Custodial Agreement, and pledges adherence to the current Jefferson Parish Funds Handling Policies and Procedures.

RESPONSIBLE DIRECTOR

Print Name	Department	Signature	Date

RESPONSIBLE CUSTODIAN

Print Name	Department	Signature	Date

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Responsible Custodian and Responsible Director to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

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EXHIBIT E –TRANSFER AGREEMENT

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TRANSFER AGREEMENT

Purpose: This form must be used whenever the fund is transferred to another Responsible Custodian for any reason. E.g. annual leave, shift changes, etc.

Fund Total	\$ (approved limit)
Transfer Effective Date	

		Current Responsible Custodian Initials	New Responsible Custodian Initials
Cash	\$		
Receipts	\$		
Total	\$		
Amount + / -	\$		

CURRENT RESPONSIBLE CUSTODIAN

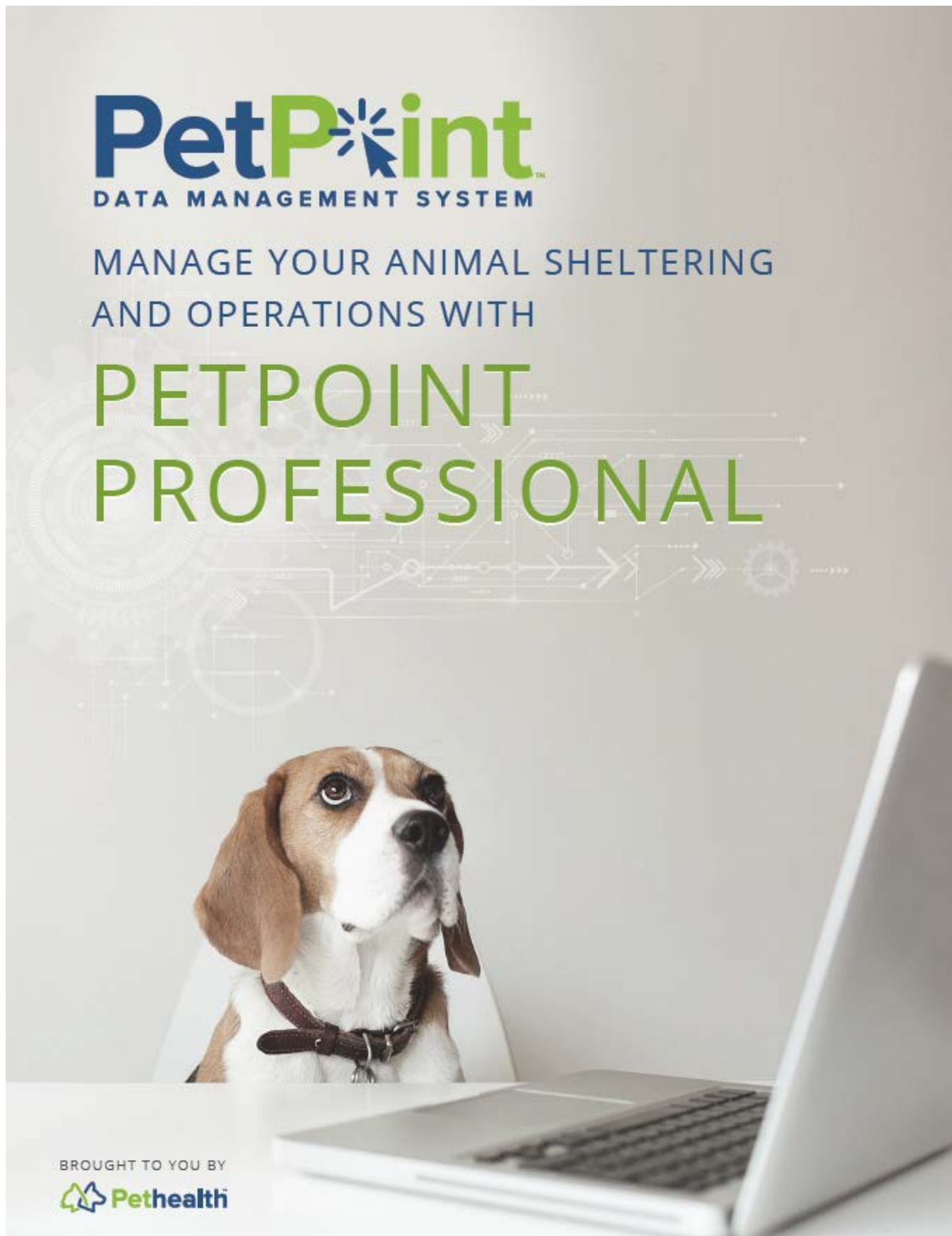
Print Name	Department	Signature	Date

NEW RESPONSIBLE CUSTODIAN *

Print Name	Department	Signature	Date

* The New Responsible Custodian must sign a Custodial Agreement if he or she has not already done so.


NOTE for Department: Make three (3) copies of the fully completed and signed form for the Current Responsible Custodian and New Responsible Custodian to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).



PetPoint
DATA MANAGEMENT SYSTEM

MANAGE YOUR ANIMAL SHELTERING
AND OPERATIONS WITH

**PETPOINT
PROFESSIONAL**

BROUGHT TO YOU BY
 **Pethealth**

The advertisement features a beagle dog sitting at a desk, looking at a laptop. The background is a light gray with faint, stylized circuitry and gear patterns. The text is in a clean, sans-serif font, with 'PetPoint' in blue and green, and 'PROFESSIONAL' in large green letters.



PetPoint Professional is designed to help with the animal data management needs of animal welfare organizations, focusing on the data that helps you better understand your animal care and operations.



Built to be the optimal solution for animal welfare organizations, PetPoint Professional offers a scalable product that you can use as much, or as little, as you need. From animal stays and medical services provided, to advanced needs including equipment rental, humane investigations, licensing and more; PetPoint Professional allows you to keep track of what is going on in your organization.

With over 100 reports, PetPoint Professional helps you understand your organization as it relates to animal care, animal flow and operations. Admins in your organization have the control to add and update items that appear in many drop down menus, as well as medical or receipt items and monitor data integrity.



COMPLETE LIST OF FUNCTIONALITY INCLUDED IN PETPOINT PROFESSIONAL:

- ✓ Over 100 Configurable Fields to Track the Information You Need
- ✓ Multiple User Settings and Restrictions at the User Level
- ✓ Simple to Advanced Security Options
- ✓ Intake/Outcome (Visit) Tracking including Domestic and Wild Animals
- ✓ Detailed Animal Profile Options
- ✓ Automated I-frame Inserts Allowing you to Display Animals Available for Adoption within Seconds of Update – with no manual webpage update
- ✓ Stray Animal I-Frame Website Listings
- ✓ Transferring between Organizations using PetPoint (PetPoint Transfer Network)
- ✓ Medical Entry
- ✓ Foster Care Management
- ✓ Basic Receipting Capabilities for Intakes, Outcomes, Medical, Donation, Licenses and more
- ✓ Simple Retail Inventory Tracking
- ✓ Online Payment Integration with Bluefin Payment Processor
- ✓ Behavior Assessment Tracking
- ✓ Tracking for Individuals with Specific Animal Adoption Requests (Species, Breed, Size, Special Needs)
- ✓ Lost/Found Tracking and I-Frame for Website Listings
- ✓ Equipment Rental Tracking
- ✓ Case/Humane Law Enforcement Tracking and Reporting
- ✓ Basic Licensing
- ✓ Basic Scheduling
- ✓ Hotline/Tipline Tracking
- ✓ Advanced Location Viewing and Management
- ✓ Happy Tails I-frame Website Listings
- ✓ Reporting in all Entry Areas Offering Thousands of Report Output Possibilities
- ✓ PetPoint Portfolio Reporting Using Aggregate Data Allowing you to Understand Your Organization as it Relates Statewide and Nationally



AREAS TO HIGHLIGHT:

- ✓ Configurable Admin Area
- ✓ Visual Screens Focused on Making Entry Efficient
- ✓ Integrated and Automated Animal Listings for Your Website, Petango.com, Twitter and Adopt-A-Pet
- ✓ Advanced Medical Automation and Mass Completion
- ✓ PetPoint Transfer Network Helping to Connect You with Transfer Organizations and Share Animal Information without Compromising Security

OTHER INFORMATION:

- ✓ Basic Support Package Included
- ✓ Up to 100% Discounted Software Licensing Fees
- ✓ Automatic Registration of Microchips with inclusion into the AAHA Microchip Look-Up tool and 24PetWatch®'s Best in Class Lost Pet Services
- ✓ Opportunity for Adopters to Receive Trial of Insurance* (reducing returns and saving medical costs)

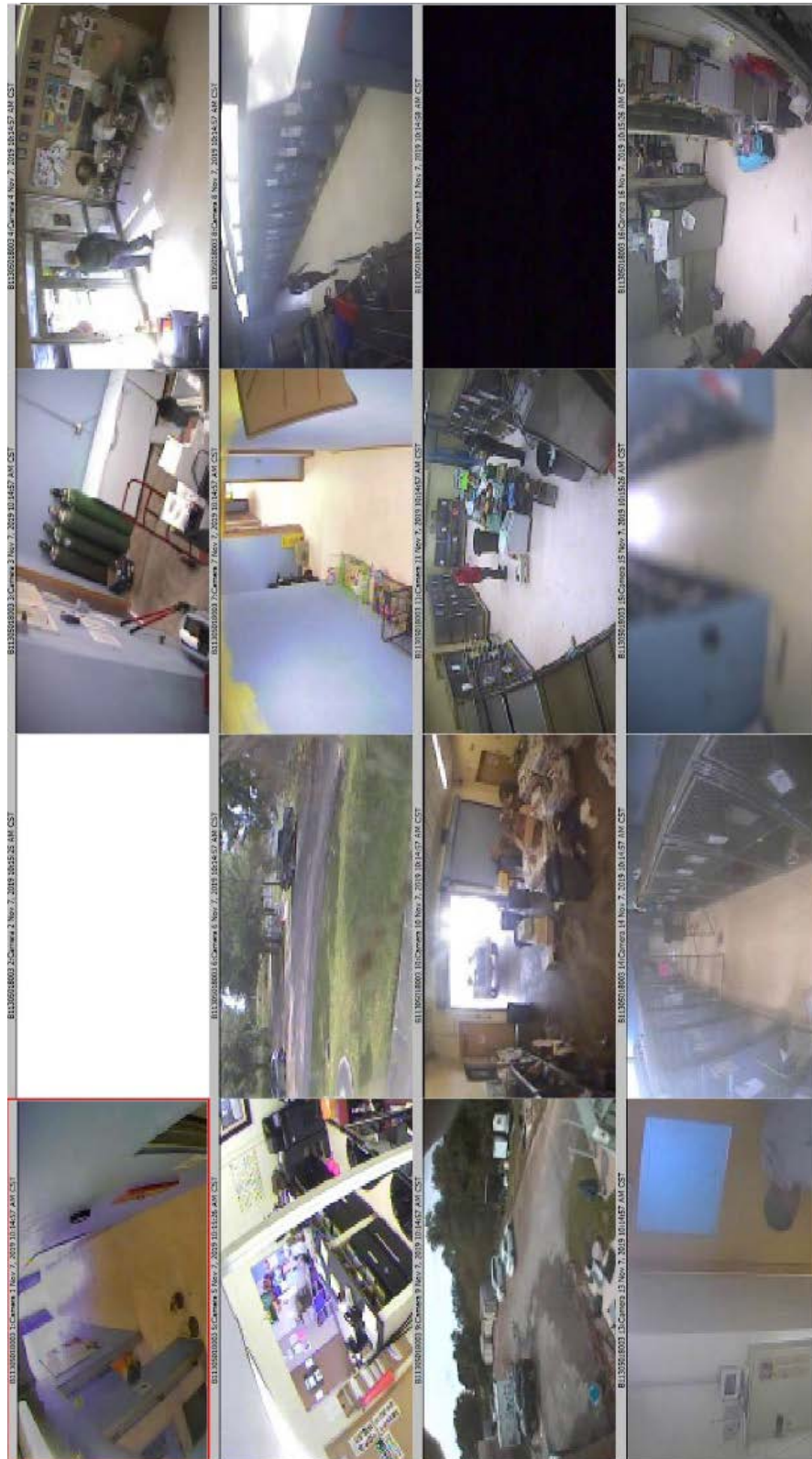
**where available*

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PP-PROFESSIONAL-S50317

ATTACHMENT E: SECURITY CAMERA VIEWS

EAST BANK



WEST BANK



ATTACHMENT F: ORDINANCE NO. 25634

ANIMAL SHELTER FEES AND DIRECTOR DISCRETION

On motion of Mr. Impastato, seconded by Ms. Lee-Sheng, the following ordinance was offered:

SUMMARY NO. 25001 ORDINANCE NO. 25634

An ordinance to amend Chapter 7 Animals and Fowl, Article II Animal Control and Welfare, Division 1 Generally, Section 7-30 to clarify the discretion of the Animal Shelter Director or his designee regarding fees, fines and costs associated with the placement of animals that are in care, custody and control of the Jefferson Parish Animal Shelter and other ancillary matters. (Parishwide)

WHEREAS, multiple ordinance sections in Chapter 7 provide the Jefferson Parish Animal Shelter discretion to place animals, whether for adoption, foster care etc.;

WHEREAS, fees associated with such placement can affect the Shelter's discretion to place an impounded animal as the Shelter deems reasonable the following clarification is necessary; and

NOW THEREFORE, THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. That Chapter 7 Animals and Fowl, Article II Animal Control and Welfare, Division 1 Generally, Section 7-30, Fees and Charges, is hereby amended to read as follows:

Section 7-30. Fees and Charges.

In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the Animal Shelter deems reasonable as stated in Chapter 7, the Director of the Animal Shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the Director shall be made in writing.

(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~~ are 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 20.00
- 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 20.00
- 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 20.00
- 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~~ are 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~~ are 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

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

- (1) a. Rabies vaccination fee and license for altered animals 15.00
Rabies vaccination fee and license for unaltered animals 20.00
b. 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 / cats and kittens 50.00
1. The Director or the designee of the Jefferson Parish Animal Shelter has the authority to set further reduced adoption fees for special events/sales
2. 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 is in addition to the adoption fee and will be refunded after the shelter veterinarian performs the surgery, or the private veterinarian certifies that he has performed the surgery.

b. Reserved.

c. Goats and pigs 25.00

d. Equine species, plus direct costs 10.00

e. Other small animals 25.00

(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 10.00

(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 20.00

(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

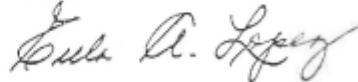
- (5) For each kennel:
 - 0—49 pounds 25.00
 - 50 pounds and over 50.00
- (6) For each guard dog:
 - 0—49 pounds 25.00
 - 50 pounds and over 50.00
- (7) For each commercial stable or livery 100.00
- (8) Registration as stable manager (nontransferable) 100.00
- (9) Renewal of registration as stable manager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

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: 6 NAYS: None ABSENT: (1) Roberts

This ordinance was declared to be adopted on the 8th day of August, 2018, and shall become effective as follows if signed forthwith by the Parish President, ten (10) days after adoption; thereafter, upon the signature by the Parish President, or if not signed by the Parish President, upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President subsequently approved by the Council, this ordinance shall become effective on the day of such approval.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY



EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

ATTACHMENT G: RECALCULATED REDEMPTION CHARGES

OWNER 162889

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	<i>Licensed dog or cat, wearing a current tag:</i>			
a.	Boarding fee per day\$7.00		\$ 7 \$	-
b.	Redemption fee\$50.00		\$ 50 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-2	<i>Licensed dog or cat not wearing a tag:</i>			
a.	Boarding fee per day7.00		\$ 7 \$	-
b.	Redemption fee\$55.00		\$ 55 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-3	<i>Unlicensed dog or cat:</i>			
a.	Boarding fee per day7.00	2	\$ 7 \$	14
b.	Redemption fee\$60.00	1	\$ 60 \$	60
c.	Microchip20.00	1	\$ 20 \$	20
d.	DA2PL and Bordatella vaccinations (dog)20.00	1	\$ 20 \$	20
e.	FVRCP and Bordatella vaccinations (cat)20.00	1	\$ 20 \$	20
f.	Rabies vaccination and license15.00	1	\$ 15 \$	15
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.				
			Sub-total \$	149

OWNER 163091

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	<i>Licensed dog or cat, wearing a current tag:</i>			
a.	Boarding fee per day\$7.00		\$ 7 \$	-
b.	Redemption fee\$50.00		\$ 50 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-2	<i>Licensed dog or cat not wearing a tag:</i>			
a.	Boarding fee per day7.00	1	\$ 7 \$	7
b.	Redemption fee\$55.00	1	\$ 55 \$	55
c.	Microchip20.00	1	\$ 20 \$	20
d.	DA2PL and Bordatella vaccinations (dog)20.00	1	\$ 20 \$	20
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-3	<i>Unlicensed dog or cat:</i>			
a.	Boarding fee per day7.00		\$ 7 \$	-
b.	Redemption fee\$60.00		\$ 60 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
f.	Rabies vaccination and license15.00		\$ 15 \$	-
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.				
			Sub-total \$	102

OWNER 163144

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00		\$ 7 \$	-
b.	Redemption fee\$0.00		\$ 50 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day7.00		\$ 7 \$	-
b.	Redemption fee\$5.00		\$ 55 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-3	Unlicensed dog or cat:			
a.	Boarding fee per day7.00	2	\$ 7 \$	14
b.	Redemption fee\$0.00	1	\$ 60 \$	60
c.	Microchip20.00	1	\$ 20 \$	20
d.	DA2PL and Bordatella vaccinations (dog)20.00	1	\$ 20 \$	20
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
f.	Rabies vaccination and license15.00	1	\$ 15 \$	15
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.				
			Sub-total	\$ 129

OWNER 159960

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00		\$ 7 \$	-
b.	Redemption fee\$0.00		\$ 50 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day7.00	7	\$ 7 \$	49
b.	Redemption fee\$5.00	1	\$ 55 \$	55
c.	Microchip20.00	1	\$ 20 \$	20
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00	1	\$ 20 \$	20
-3	Unlicensed dog or cat:			
a.	Boarding fee per day7.00		\$ 7 \$	-
b.	Redemption fee\$0.00		\$ 60 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
f.	Rabies vaccination and license15.00		\$ 15 \$	-
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.				
			Sub-total	\$ 144

OWNER 163393

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00	5	\$ 7	\$ 35
b.	Redemption fee\$50.00	1	\$ 50	\$ 50
c.	Microchip\$20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)\$20.00	1	\$ 20	\$ 20
e.	FVRCP and Bordatella vaccinations (cat)\$20.00		\$ 20	\$ -
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day\$7.00		\$ 7	\$ -
b.	Redemption fee\$55.00		\$ 55	\$ -
c.	Microchip\$20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)\$20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)\$20.00		\$ 20	\$ -
-3	Unlicensed dog or cat:			
a.	Boarding fee per day\$7.00		\$ 7	\$ -
b.	Redemption fee\$60.00		\$ 60	\$ -
c.	Microchip\$20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)\$20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)\$20.00		\$ 20	\$ -
f.	Rabies vaccination and license\$15.00	1	\$ 15	\$ 15
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.				
			Sub-total	\$ 120

OWNER 149642

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00		\$ 7	\$ -
b.	Redemption fee\$50.00		\$ 50	\$ -
c.	Microchip\$20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)\$20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)\$20.00		\$ 20	\$ -
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day\$7.00		\$ 7	\$ -
b.	Redemption fee\$55.00		\$ 55	\$ -
c.	Microchip\$20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)\$20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)\$20.00		\$ 20	\$ -
-3	Unlicensed dog or cat:			
a.	Boarding fee per day\$7.00	4	\$ 7	\$ 28
b.	Redemption fee\$60.00	1	\$ 60	\$ 60
c.	Microchip\$20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)\$20.00	1	\$ 20	\$ 20
e.	FVRCP and Bordatella vaccinations (cat)\$20.00		\$ 20	\$ -
f.	Rabies vaccination and license\$15.00		\$ 15	\$ -
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.				
			Sub-total	\$ 108

OWNER 124198

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00	4	\$ 7	\$ 28
b.	Redemption fee\$0.00	1	\$ 50	\$ 50
c.	Microchip20.00	1	\$ 20	\$ 20
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)20.00	1	\$ 20	\$ 20
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day7.00		\$ 7	\$ -
b.	Redemption fee\$5.00		\$ 55	\$ -
c.	Microchip20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20	\$ -
-3	Unlicensed dog or cat:			
a.	Boarding fee per day7.00		\$ 7	\$ -
b.	Redemption fee\$0.00		\$ 60	\$ -
c.	Microchip20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20	\$ -
f.	Rabies vaccination and license15.00		\$ 15	\$ -
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.				
			Sub-total	\$ 118

OWNER 163772

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00		\$ 7	\$ -
b.	Redemption fee\$0.00		\$ 50	\$ -
c.	Microchip20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20	\$ -
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day7.00		\$ 7	\$ -
b.	Redemption fee\$5.00		\$ 55	\$ -
c.	Microchip20.00		\$ 20	\$ -
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20	\$ -
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20	\$ -
-3	Unlicensed dog or cat:			
a.	Boarding fee per day7.00	3	\$ 7	\$ 21
b.	Redemption fee\$0.00	1	\$ 60	\$ 60
c.	Microchip20.00	1	\$ 20	\$ 20
d.	DA2PL and Bordatella vaccinations (dog)20.00	1	\$ 20	\$ 20
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20	\$ -
f.	Rabies vaccination and license15.00	1	\$ 15	\$ 15
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.				
			Sub-total	\$ 136

OWNER 142266

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00		\$ 7 \$	-
b.	Redemption fee\$0.00		\$ 50 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day7.00	4	\$ 7 \$	28
b.	Redemption fee\$5.00	1	\$ 55 \$	55
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00	1	\$ 20 \$	20
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-3	Unlicensed dog or cat:			
a.	Boarding fee per day7.00		\$ 7 \$	-
b.	Redemption fee\$0.00		\$ 60 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
f.	Rabies vaccination and license15.00		\$ 15 \$	-
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.				
			Sub-total \$	103

OWNER 163786

Sec. 7-30. - Fees and charges.		Quantity	Fee	Total Charge
<p>In consideration of the Jefferson Parish Animal Shelter's discretion to place impounded animals as the animal shelter deems reasonable as stated in chapter 7, the director of the animal shelter or the designee may authorize a reduction and/or waiver of the following fees if facts of the particular incident warrant such. The request and the basis for a reduction and the authorization from the director shall be made in writing.</p> <p>Shelter redemption fees and charges for dogs, cats and other types of animals. Redemption fees for dogs, cats and other types of animals are as follows:</p>				
(a)				
-1	Licensed dog or cat, wearing a current tag:			
a.	Boarding fee per day\$7.00		\$ 7 \$	-
b.	Redemption fee\$0.00		\$ 50 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-2	Licensed dog or cat not wearing a tag:			
a.	Boarding fee per day7.00		\$ 7 \$	-
b.	Redemption fee\$5.00		\$ 55 \$	-
c.	Microchip20.00		\$ 20 \$	-
d.	DA2PL and Bordatella vaccinations (dog)20.00		\$ 20 \$	-
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
-3	Unlicensed dog or cat:			
a.	Boarding fee per day7.00	1	\$ 7 \$	7
b.	Redemption fee\$0.00	1	\$ 60 \$	60
c.	Microchip20.00	1	\$ 20 \$	20
d.	DA2PL and Bordatella vaccinations (dog)20.00	1	\$ 20 \$	20
e.	FVRCP and Bordatella vaccinations (cat)20.00		\$ 20 \$	-
f.	Rabies vaccination and license15.00	1	\$ 15 \$	15
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.				
			Sub-total \$	122

ATTACHMENT H: CEA WITH JEFFERSON SPCA

**COOPERATIVE ENDEAVOR AGREEMENT
FOR THE
ADMINISTRATION OF
RABIES VACCINATION, LICENSING, TRACKING AND RECORDKEEPING
AND
ADMINISTRATION OF A NO/LOW COST SPAY/NEUTER PROGRAM
BETWEEN
THE PARISH OF JEFFERSON
AND
THE JEFFERSON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
(JEFFERSON SPCA)**

THIS AGREEMENT, (the "Agreement") is made and entered into as of the 27th day of December, 2017, by and between the Parish of Jefferson, State of Louisiana, herein represented by Christopher L. Roberts, Council Chairman of the Jefferson Parish Council, (hereinafter referred to as the PARISH), duly authorized to act by Resolution No. 129653 adopted on the 26th day of July, 2017; and The Jefferson Society for the Prevention of Cruelty to Animals aka The Jefferson SPCA, duly authorized to do and doing business in the State of Louisiana, as a 501 (c) (3) Non-Profit, Federal Identification Number 72-0694861, represented herein by Lynn Morvant, its President (hereinafter referred to as JSPCA). PARISH and JSPCA may be referred to herein as "Party", individually, and "Parties", collectively.

WHEREAS, LSA Constitution Article VII, Section 14 (B) provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

WHEREAS, Section 7-66 requires that every owner or keeper of every dog or cat over four (4) months old be registered and be vaccinated against rabies at the owner's or keeper's expense; and

WHEREAS, Section 7-30 of the Jefferson Parish Code of Ordinances provides for the cost of the Jefferson Parish license for each dog or cat vaccinated that resides in Jefferson Parish and requires that the veterinarian administering the vaccination shall collect fifteen dollars (\$15.00) for each altered animal and twenty dollars (\$20.00) for each unaltered animal vaccinated for rabies and remit the fees monthly; and

WHEREAS, Section 7-31 (a) (2) of the Jefferson Parish Code of Ordinances provides for the disposition of rabies vaccination and license fees which shall be allocated as follows: Ten dollars (\$10.00) from each altered and fifteen dollars (\$15.00) from each unaltered animal's vaccination and license fee, twenty-five dollars (\$25.00) from each responsible breeder permit and nine hundred dollars (\$900.00) from each dealer/dealer breeder permit shall be used by the director of the animal shelter to promulgate and administer a program, the objectives of which shall be, inter alia, to provide a low cost/no cost spay/neuter program for Jefferson Parish and an educational program on responsible pet ownership.

WHEREAS, in conformity with Section 7-30, 31 and 66, PARISH desires to cooperate with the JSPCA to continue the administration of the rabies vaccination, licensing, tracking and recordkeeping program and the administration of the no/low cost spay/neuter program which shall be funded by said fees collected for rabies vaccination licensing; and

WHEREAS, the public purpose of the program is to ensure that Jefferson Parish residents vaccinate their pets for rabies and obtain a license as proof of such vaccination and to substantially reduce the number of homeless animals through a program to provide

Jefferson Parish residents with progressive no/low cost spay/neuter services for their pets and for those participating in a Trap, Neuter and Return Program for feral cats; and

WHEREAS, the Parish has a reasonable expectation of receiving a benefit or value described in detail that is a least equivalent to the consideration described in this Agreement; and

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these parties working together.

NOW THEREFORE, the Parish and the JSPCA hereby agree that the foregoing preambles are true and correct, and further agree as follows:

I. Administration of Contract

All work shall be under the direction of the Director of the Jefferson Parish Animal Shelter (JPAS) or his/her designee, hereinafter called the MANAGER, and all requests, plans, reports, etc., shall be submitted to him/her and all proposals and administration of this Agreement shall be through him/her.

II. Scope of Services

Scope of Agreement:

At a minimum, JSPCA shall provide the following services:

RABIES VACCINATION, LICENSING, TRACKING AND RECORDKEEPING

- Provide for ordering, delivery and payment services for Jefferson Parish official rabies inoculation tags and rabies license forms to and through participating veterinary clinics in Jefferson Parish;
- Collect and receive monthly all rabies license forms and fees from participating veterinary clinics, and input all data including animal description into a database and/or electronic data management system, which shall track the number of tags sold, and fees collected from each participating veterinary clinic;
- Provide PARISH with detailed quarterly summary reports evidencing costs collected in accordance with the number of license forms issued;
- Provide a manned live telephone inquiry report service to assist in the reuniting of a lost pet with its owner according to the animal's rabies tag number;
- Order new Rabies Tags with the JSPCA 24/7 Response telephone number, and timely order and obtain sufficient numbers of Rabies Tags throughout the duration of this Agreement to meet all demand therefor;
- Purchase all needed supplies and services to facilitate the services hereunder, including but not limited to: tags, forms, envelopes, office supplies, data input and annual audit, if required.

ADMINISTRATION OF THE NO/LOW COST SPAY/NEUTER PROGRAM

- Provide continued administration and monitoring of a voucher-based no/low cost spay/neuter program for the benefit of Jefferson Parish residents, including but not limited to: approving payments for Program participants and veterinarians for work performed, reconciling vouchers with payment requests and ensuring that payments are within the contractual terms for that provider, maintaining a database for all spay/neuters provided to determine geographic areas with increased needs

for these services and developing and administering responsible pet education programs;

- Provide the recruitment of participant veterinarians and not-for-profit 501 (c) (3) animal welfare groups to participate in and endorse the Program;
- Provide the services required to write and negotiate contract terms for the Program's participant veterinarians and not for profit 501 (c) (3) animal welfare groups participating in the Program;
- Provide services required to recruit 501 (c) (3) animal welfare groups, organizations and individuals to assist in responsible pet education
- Provide continued implementation of on-going programs and develop additional programs to increase awareness and participation in the no/low cost spay/neuter program, including but not limited to: providing no cost spay/neuter services, through participating veterinarians, to those residents (a) receiving public assistance, (b) over sixty-five (65) years of age, (c) in active military service, (d) most likely to continue breeding animals most at risk for entering the Jefferson Parish Animal Shelter, becoming homeless or at risk for abuse or neglect, (e) participating in a Trap, Neuter and Return Program for feral cats and low cost spay/neuter services to all other Jefferson Parish residents that meet the program requirements through a uniform co-payment voucher program with participating service providers or match grant agreements distributed through participating service providers.

III. Payment

In furtherance of 7-31 of the Jefferson Parish Code of Ordinances, the JSPCA will receive and administer the funds from veterinarians derived from the issuance of rabies vaccination license fees.

The portion of the fees received that are dedicated to the no/low cost spay/neuter programs and an educational program on responsible pet ownership shall be retained by the Jefferson SPCA in a separate bank account that will be utilized to pay for actual costs of providing spay/neuter surgeries and educational programs. All funds will be accounted for in accordance with Section IX of this Agreement.

The portion of the fees received that are dedicated to Shelter Operations shall be utilized to pay for the ancillary costs associated with the Administration of the Rabies Vaccination, Licensing, Tracking and Recordkeeping Program and the Administration of the No/Low Cost Spay/Neuter Program including but not limited to: supplies and materials, data input, pro-rata share of persons required to provide these services, postage, advertising, printing, costs associated with administering and monitoring the programs, analysis, and annual audit of funds if required. All funds will be retained in a separate bank account to ensure the continuation of these programs. All remaining funds shall be accounted for in accordance with Section IX of this Agreement and remitted to the Jefferson Parish Animal Shelter as requested by the PARISH.

IV. Term

The Term for this Agreement shall be four (4) years, commencing on the date first above written, and shall expire at Midnight on the day immediately preceding the four (4) year anniversary date thereto. This Agreement may be renewed for an additional four (4) years upon approval of the Jefferson Parish Council.

V. Community

The comfort and safety of the Jefferson Parish community shall be considered at all times and in all actions taken by the JSPCA.

VI. Independent Contractor

JSPCA hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that JSPCA is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between Parish and JSPCA.

The parties hereto acknowledge and agree that Parish shall not:

- a) Withhold federal or state income taxes;
- b) Withhold federal social security tax (FICA)
- c) Pay federal or state unemployment taxes for the account of JSPCA
- d) Pay worker's compensation insurance premiums for coverage for JSPCA

JSPCA agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

JSPCA agrees to indemnify and hold Parish harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from Parish's treatment of JSPCA as an independent contractor. JSPCA further agrees to reimburse Parish for any and all costs it incurs, including but not limited to, accounting fees and legal fees, in defending itself against any such liability.

VII. Indemnification

JSPCA agrees to indemnify and hold the Parish, its agents and employees, harmless from and against all claims, demands liabilities, suits or actions (including all reasonable expenses and attorney fees incurred by or imposed on Parish in connection therewith) for any such loss, damage injury or other casualty in any way connected with the actions of the JSPCA, specifically including negligence and willful acts, in its performance under the Agreement.

VIII. Insurance

JSPCA shall secure and maintain at its expense such insurance that will protect it, and the PARISH, from claims under the Workmen's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this agreement. All certificates of insurance shall be furnished to the PARISH and shall provide that insurance shall not be cancelled without thirty (30) days prior notice of cancellation given to the Parish of Jefferson, in writing, on all of the required coverage provided to Jefferson Parish. All notices will name JSPCA, and identify the Council Resolution approving the terms of the contract. The Parish may examine the policies at any time and without notice. Additionally, the Certificate Holder box should read:

The Parish of Jefferson, its Districts, Departments and Agencies under the Direction of the Parish President and the Parish Council, and the Jefferson Parish Animal Shelter, #1 Humane Way, Jefferson, LA 70123

A. ALL POLICIES AND CERTIFICATES OF INSURANCE OF JSPCA SHALL CONTAIN THE FOLLOWING CLAUSES:

1. JSPCA insurers will have no right of recovery or subrogation against the Parish of Jefferson, it being the intention of the parties that the insurance policy so affected shall protect both parties and be the primary coverage for any and all losses covered by the below described insurance.

2. The Parish of Jefferson shall be named as additional insured as regards to general liability with respect to negligence by JSPCA.

3. The insurance company (ies) issuing the policy or policies shall have no recourse against the Parish of Jefferson for payment of any premiums or for assessments under any form of policy.

4. Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of JSPCA.

5. JSPCA shall include all subcontractors as additional insureds under its policies or shall furnish specific certificates of insurance for each subcontractor. All coverage for subcontractors shall be subject to all the requirements stated herein for JSPCA.

B. Prior to the execution of this agreement JSPCA, shall provide at its own expense, proof of the following insurance coverage required by the contract to the Parish of Jefferson by insurance companies authorized to do business in the State of Louisiana. Insurance is to be placed with insurers with an A.M. Best Rating of no less than A: VI.

1. In the event JSPCA hires workers within the State of Louisiana it shall obtain Worker's Compensation Insurance. As required by State Statute exception; employer's liability, Section B, shall be at least \$1,000,000 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000 per occurrence.

2. Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 - \$2,000,000 general aggregate per occurrence for bodily injury and property damage.

This insurance coverage shall include coverage for bodily injury and property damage.

3. In the event JSPCA owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.

4. No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by JSPCA.

5. Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

All policies of insurance shall meet the requirements of the Parish of Jefferson prior to the commencing of any work. The Parish of Jefferson has the right but not the duty to approve all insurance policies prior to commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to the Parish of Jefferson as to form or substance; or if a company issuing any such policy shall be or become unsatisfactory to the Parish of Jefferson, JSPCA shall promptly obtain a new policy, submit the same to the Parish of Jefferson for approval and submit a certificate thereof as provided above.

Upon failure of JSPCA to furnish, to deliver and maintain such insurance as above provided, this contract, at the election of the Parish of Jefferson, may be forthwith declared suspended, discontinued or terminated. Failure of JSPCA to take out and/or to maintain insurance shall not relieve JSPCA from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of JSPCA concerning indemnification.

IX. Reports

For each quarter during the term of this Agreement, JSPCA shall furnish the following narrative reports to the Jefferson Parish Chief Administrative Assistant for the Animal Shelter and the Animal Shelter Director:

- Quarterly Summary and Reimbursement Reports: Quarterly Summary Report shall show the:
 - Total quarterly and cumulative annual number of tags distributed to veterinary clinics
 - Total quarterly and cumulative annual number of tags issued to pet owners specifying altered and intact.
 - Total quarterly and cumulative annual payments received from veterinarians verifying the fees collected in accordance with the number of tags issued.
 - Total quarterly and cumulative annual number of animals reunited with their owners through license identification
 - Total quarterly and cumulative annual number of no/low cost spay/neuters performed
 - Total quarterly and cumulative annual Payment Report with a detail listing of all amounts paid to participating clinics – indicating the average costs per surgery
 - Narrative report on the amounts and details for all expenditures utilized to pay for the ancillary costs associated with the Administration of the Rabies Vaccination, Licensing, Tracking and Recordkeeping Program and the Administration of the No/Low Cost Spay/Neuter Program

X. COST AND COLLECTION RECORDS

The PARISH shall be entitled to audit the books, documents, papers and records of JSPCA and any subcontractors which are reasonably related to this agreement.

JSPCA and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the agreement period and for three years from date of final payment under this Agreement, for inspection by the PARISH, and copies thereof shall be furnished if requested.

XI. NOTICE

All notices and correspondence required to be sent shall be addressed as follows:

PARISH: Chris Robert, COUNCIL CHAIRMAN
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, LA. 70053

JSPCA: Lynn Morvant, President
Jefferson SPCA
4421 Jefferson Highway
Jefferson, LA 70121

XII. TERMINATION

This agreement may be terminated under any or all of the following conditions:

- a) By mutual agreement and consent of the parties hereto;
- b) By the PARISH as a consequence of the failure of JSPCA to comply with the stipulations and conditions hereof, proper allowance being made for circumstances beyond the control of JSPCA.
- c) By either party by giving thirty (30) days written notice of such intention.

XIII. Assignment

This agreement shall be binding upon the successors and assigns for the parties hereto. This agreement shall not be assigned or subcontracted in whole or in part by JSPCA as to the services to be performed hereunder without the written consent of the PARISH.

XVI. LEGAL COMPLIANCE

The PARISH and JSPCA shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, et seq.) in carrying out the provisions of this Agreement.

XV. EMPLOYMENT OF PARISH PERSONNEL

JSPCA certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is, presently, or at the time of such employment, an employee of the Parish of Jefferson.

XVI. JURISDICTION

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The contractor hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

XVII. SEVERABILITY

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The contractor hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

XVIII. INSPECTOR GENERAL

It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission; and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19).

By signing this document, every corporation, partnership, or person contracting with DISTRICT, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

XIX. ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the PARISH and JSPCA, and supersedes all prior negotiations, representations or Agreements, either written or oral.

This Agreement may be amended only by written instrument signed by both PARISH, through its Council Chairman and JSPCA by its authorized representative.

This agreement is executed in four (4) originals on the day, month, and year first above written.

WITNESSES:

Norma Lenoir

Gail LeNormand

PARISH OF JEFFERSON

BY:

Chris Roberts
CHRIS ROBERTS, COUNCIL CHAIRMAN

WITNESSES:

Norma Lenoir

Gail LeNormand

BY:

Lynn Morvant
LYNN MORVANT, President

ATTACHMENT I: AS/400 & PETPOINT RECONCILIATION REPORTS

REPORTS PRINTED BY CLERK II/III – RECONCILED TO CASHIER REPORTS

Jefferson Parish U/T		REVENUE ACCOUNTING				PAGE 1
DATE 11/06/19		WB 11/5/19				RA0420
TIME 8:26:37		PAYMENT EDIT REPORT				TJAMES
RECEIPT #	RECEIVED FROM	PRINTED	CASH AMOUNT	CHECK AMOUNT	CHARGE/OTHER	RECEIPT TOTAL
CASHIER: TK Kieff, Tracy - Animal Shelter - WB						
REVENUE STATION: WBAS		PAYMENT DATE: 11/05/2019				
888531027	WANDA ROBERTSON	NO	.00	.00	67.00	67.00
OPEN RECEIPTS :		1	.00	.00	67.00	67.00
VOIDED RECEIPTS:		0	.00	.00	.00	.00
CASHIER TOTAL OPEN RECEIPTS :		1	.00	.00	67.00	67.00
CASHIER TOTAL VOIDED RECEIPTS:		0	.00	.00	.00	.00
CASHIER: ERL LEGENDRE, ELEANOR - ANIMAL SHELTER - WB						
REVENUE STATION: WBAS		PAYMENT DATE: 11/05/2019				
888531028	PET PALACE SALON	NO	.00	100.00	.00	100.00
OPEN RECEIPTS :		1	.00	100.00	.00	100.00
VOIDED RECEIPTS:		0	.00	.00	.00	.00
CASHIER TOTAL OPEN RECEIPTS :		1	.00	100.00	.00	100.00
CASHIER TOTAL VOIDED RECEIPTS:		0	.00	.00	.00	.00
GRAND TOTAL - OPEN RECEIPTS :		2	.00	100.00	67.00	167.00
GRAND TOTAL - VOIDED RECEIPTS:		0	.00	.00	.00	.00

Jefferson Parish U/T		REVENUE ACCOUNTING				PAGE 1
DATE 11/06/19		RECEIPT AUDIT LISTING				RA0415
TIME 8:26:37						TJAMES
REVENUE	RECEIPT	RECEIPT				
CASHIER	STATION	DATE	NUMBER	REVENUE CODE	ERROR	
*** NO ERRORS EXIST ***						

Jefferson Parish U/T
DATE 11/06/19
TIME 8:29:56

REVENUE ACCOUNTING

UPDATE RECEIPTS TJAMES

PAGE 1
RA0450
TJAMES

RECEIPT #	RECEIVED FROM	PRINTED	CASH AMOUNT	CHECK AMOUNT	CHARGE/OTHER	RECEIPT TOTAL
REVENUE STATION: WBAS		PAYMENT DATE: 11/05/2019				
888531027	WANDA ROBERTSON	NO	.00	.00	67.00	67.00
OPEN RECEIPTS :	1		.00	.00	67.00	67.00
VOIDED RECEIPTS:	0		.00	.00	.00	.00
TOTAL OPEN RECEIPTS :	1		.00	.00	67.00	67.00
TOTAL VOIDED RECEIPTS:	0		.00	.00	.00	.00
REVENUE STATION: WBAS		PAYMENT DATE: 11/05/2019				
888531028	PET PALACE SALON	NO	.00	100.00	.00	100.00
OPEN RECEIPTS :	1		.00	100.00	.00	100.00
VOIDED RECEIPTS:	0		.00	.00	.00	.00
TOTAL OPEN RECEIPTS :	1		.00	100.00	.00	100.00
TOTAL VOIDED RECEIPTS:	0		.00	.00	.00	.00
GRAND TOTAL OPEN RECEIPTS :	2		.00	100.00	67.00	167.00
GRAND TOTAL VOIDED RECEIPTS :	0		.00	.00	.00	.00
JOURNAL NUMBER	8050388					

Jefferson Parish U/T
DATE 11/06/19
TIME 8:29:56

FINANCIAL MANAGEMENT

JOURNAL EDIT LISTING - DETAIL

PAGE 1
GL1180
TJAMES

REC #	SOURCE	DESCRIPTION	ACCOUNT NUMBER	PROJECT/SUB	DEBITS	CREDITS
PAYMENT#	TYPE	BANK	QUANTITY	COMMENT	TRANSFER Fund & Department	CONTRACT#
<hr/>						
JOURNAL #: 9999999 TYPE: Journal Entry				JOURNAL DATE: 11/05/2019	DESCRIPTION: DEPOSIT ANIMAL SHELTER	
1	ANIMALSHLT	DEPOSIT ANIMAL SHELTER	00020-1019.1		167.00	.00
2	ANIMALSHLT	DEPOSIT ANIMAL SHELTER	00020-1210		.00	167.00
			21710	ANIMALSHLT		
Fund COUNT	:	2	POOLED CASH TOTAL		167.00	167.00
3	ANIMALSHLT	DEPOSIT ANIMAL SHELTER	21710-1210		167.00	.00
			00020	POOLED		
4	ANIMALSHLT	DEPOSIT ANIMAL SHELTER	21710-0000-5339		.00	67.00
5	ANIMALSHLT	DEPOSIT ANIMAL SHELTER	21710-0000-5341		.00	100.00
Fund COUNT	:	3	ANIMAL SHELTER TOTAL		167.00	167.00
JOURNAL ENTRIES	:	5	JOURNAL 9999999 TOTAL		334.00	334.00
TOTALS BY TYPE :			Journal Entries		334.00	334.00

Jefferson Parish U/T
 DATE 11/06/19
 TIME 8:29:56

FINANCIAL MANAGEMENT

PAGE 1
 GL1180
 TJAMES

JOURNAL EDIT LISTING - SUMMARY

JOURNAL	TYPE	G/L DATE	DESCRIPTION	SOURCE		
9999999	Journal Entry	11/05/2019	DEPOSIT ANIMAL SHELTER	ANIMALSHLT		
Fund	DESCRIPTION	TOTAL DEBITS	TOTAL CREDITS	ASSETS/LIABILITIES	REVENUES	EXPENSES
00020	POOLED CASH	167.00	167.00	.00	.00	.00
21710	ANIMAL SHELTER	167.00	167.00	167.00	167.00-	.00
JOURNAL 9999999 TOTAL		334.00	334.00	167.00	167.00-	.00

JAS666PF

Jefferson Dogs, Cats and More
Invoices Issued by Counter Person

Page 1
Date 11/05/2019

Shelter: West Counter Person: TKIEFF
From: 11/05/2019 Thru: 11/05/2019

Invoice	Date	Name on Invoice	Amount	Pay Date	Cash Amnt	Check Amnt	Card Amnt
531027	11/05/2019	WANDA ROBERTSON	67.00	11/05/2019	.00	.00	67.00-
No of Invoices:	1		67.00		.00	.00	67.00-
No of Invoices:	1		67.00		.00	.00	67.00-

End of report

TJ

(West Bank)
1816 Ames Boulevard
Marrero, Louisiana 70072
(504) 349-5111 FAX (504) 349-5128

Date: 11/05/2019

ROBERTSON

Date	Description	Quantity	Price	Total
11/05/2019	ADOPT JEFF	1	67.00	67.00
			Subtotal	67.00
Convenience Card:	Visa		Paid	67.00-
			Balance	.00

Receipt Nov 05 2019**Tel: 504-349-5111****ROBERTSON**

Jefferson Parish West Bank Shelter
 2701 Lapalco Boulevard,
 Harvey, Louisiana, 70058, USA
 JPAnimalShelter@jeffparish.net
 http://www.petango.com/JPWB

Person ID: P34380921**Tel:****@GMAIL.COM**

Cash Drawer Tracy

ReceiptID: 21508878**Create Date:** 11/05/2019 03:05:00 PM**Created By:** tkieff**Print Date:** 11/05/2019 03:11:23 PM**Closing #:****Close Date:****Animals**

ID	ARN	Name	Species	Primary Breed	Gender	Color	ID Number	Issuer
Items								

IRN / UPC #'s	Item	AnimalID	Unit Price	Units	Late Fee	Discount	SubTotal	Tax	Item total
	Adoption Fee - Dog - Young 6 months - 1 year	-	\$67.00	1		0.00% \$0.00	\$67.00	0.000% \$0.00	\$67.00

Totals						Total Discount	Subtotal	Total Tax	Total Due
						\$0.00	\$67.00	\$0.00	\$67.00

Reference:**Cash:** \$0.00**Check:** \$0.00**Debit:** \$0.00**Credit Card:** \$67.00**Credit Card Type:** Visa**Gift Card Paid:** \$0.00**Gift Card Type:****Gift Card #:****Voucher Paid:** \$0.00**Voucher Type:****Voucher #:****Total Due:** \$67.00**Total Paid:** \$67.00**Change Given:** \$0.00**Previous Balance:** \$0.00**Balance:** \$0.00

Receipt Notes

11/5/2019

The Nexus Payment System

Merchant ID 4445029653623
Terminal ID JP Animal Sh WB VPOS 1
Reference # A41852461
Transaction Type Payment
Name ROBERTSON
Phone Number
Account # 3923
Logo Visa
Entry Chip
Transaction ID 854516758
Approval Code 06128A
Response Code 0/Approved
MSB Confirmation ID CC1837823

Approved
TC B539853E202F2488

Amount \$67.00
Conv Fee \$1.40
Total \$68.40

signature removed to protect
privacy and security

I agree to pay the above total amount according to the card
issuer agreement.

Thank You

Print Receipt

Success!

The payment was successful with ConfirmationId 1837823

<https://www.msbexus.com/NexusUI/TerminalPay.aspx?ItemID=4&PreferenceID=0>

JAS666PF

Jefferson Dogs, Cats and More
Invoices Issued by Counter Person

Page 1
Date 11/05/2019

Shelter: West Counter Person: ELEGEND
From: 11/05/2019 Thru: 11/05/2019

Invoice	Date	Name on Invoice	Amount	Pay Date	Cash Amnt	Check Amnt	Card Amnt
531028	11/05/2019	SALON	100.00	11/05/2019	.00	100.00-	.00

No of Invoices:	1	100.00	.00	100.00-	.00
No of Invoices:	1	100.00	.00	100.00-	.00
End of report					

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JEFFERSON PARISH ANIMAL SHELTER

(West Bank)
1816 Ames Boulevard
Marrero, Louisiana 70072
(504)349-5111 FAX (504)349-5128

Invoice No: 531028

Date: 11/05/2019

SALON

METAIRIE, LA 70005-0000

Date	Description	Quantity	Price	Total
11/05/2019	PERMIT-GROOMING SHOP	1	100.00	100.00
	Subtotal			100.00
Check No: 602	Paid			100.00-
	Balance			.00

11/5/2019

https://sms.petpoint.com/sms3/embeddedreports/ReceiptPrint.aspx?ReceiptID=21508978

Receipt Nov 05 2019**Tel: 504-349-5111****SALON, LLC**

Jefferson Parish West Bank Shelter
 2701 Lapalco Boulevard,
 Harvey, Louisiana, 70058, USA
 JPAnimalShelter@jeffparish.net
 http://www.petango.com/JPWB

Person ID: P32267942**Tel:**

Cash Drawer Ellie

ReceiptID: 21508978**Created By:** elegendre**Closing #:****Create Date:** 11/05/2019 03:13:00 PM**Print Date:** 11/05/2019 03:13:43 PM**Close Date:**

Animals									
ID	ARN	Name	Species	Primary Breed		Gender	Color	ID Number	Issuer
Items									
IRN / UPC #'s	Item	AnimalID	Unit Price	Units	Late Fee	Discount	SubTotal	Tax	Item total
	Grooming & Pet	-	\$100.00	1		0.00% \$0.00	\$100.00	0.000% \$0.00	\$100.00
Totals						Total Discount \$0.00	Subtotal \$100.00	Total Tax \$0.00	Total Due \$100.00

Reference:	Gift Card Paid: \$0.00	Total Due: \$100.00
Cash: \$0.00	Gift Card Type:	
Check: \$100.00	Gift Card #:	Total Paid: \$100.00
Debit: \$0.00	Voucher Paid: \$0.00	Change Given: \$0.00
Credit Card: \$0.00	Voucher Type:	Previous Balance: \$0.00
Credit Card Type:	Voucher #:	Balance: \$0.00

Receipt Notes

https://sms.petpoint.com/sms3/embeddedreports/ReceiptPrint.aspx?ReceiptID=21508978

1/1

ATTACHMENT J: 2018 & Q1-3 2019 JSPCA REIMBURSEMENT REPORTS

CHECK REMITTED FOR 2018 = \$106,778.30

Jefferson SPCA
JEFFERSON S P C A RABIES
4421 Jefferson Highway
Jefferson, LA 70121-1308

Metairie Bank & Trust Company
Metairie, Louisiana
84-456/654

1192

10/22/2019

PAY TO THE ORDER OF Jefferson Parish Animal Shelter

\$*106,778.30

One Hundred Six Thousand Seven Hundred Seventy-Eight and 30/100***** DOLLARS

Jefferson Parish Animal Shelter
#1 Humane Way
Harahan, LA 70123

MEMO

Fund Balance Due as of December 2018

Debra Miller Yenni
Lynn Morvant

CHECK REMITTED FOR 2018 – Q 1, 2, 3 - \$88,500.78

Jefferson SPCA
JEFFERSON S P C A RABIES
4421 Jefferson Highway
Jefferson, LA 70121-1308

Metairie Bank & Trust Company
Metairie, Louisiana
84-456/654

1193

10/22/2019

PAY TO THE ORDER OF Jefferson Parish Animal Shelter

\$*88,500.78

Eighty-Eight Thousand Five Hundred and 78/100***** DOLLARS

Jefferson Parish Animal Shelter
#1 Humane Way
Harahan, LA 70123

MEMO

Fund Balance Due as of 3rd Quarter 2019

Debra Miller Yenni
Lynn Morvant

SIGNATORIES:

Debra Miller Yenni
Lynn Morvant

Debra Miller Yenni, Vice President JSPCA

Lynn Morvant, President JSPCA

Jefferson SPCA Rabies Tag/Pet License Program

2019 excluded
from Total

Shelter Funds - Yearly Breakdown Revenue-Expenses

	2012	2013	2014	2015	2016	2017	2018	2019 Qtr 1 to Qtr 3	Total Program to Date
Shelter Dedicated Revenue	\$ 151,952.00	\$ 167,538.00	\$ 183,250.40	\$ 189,637.00	\$ 199,307.00	\$ 207,740.00	\$ 200,601.40	\$ 162,874.00	\$ 1,300,025.80
Shelter Program Expenses	\$ 90,000.00	\$ 90,000.00	\$ 78,834.41	\$ 88,100.18	\$ 94,431.40	\$ 86,949.12	\$ 93,823.10	\$ 74,373.22	\$ 622,138.21
Shelter Fund Balance	\$ 61,952.00	\$ 77,538.00	\$ 104,415.99	\$ 101,536.82	\$ 104,875.60	\$ 120,790.88	\$ 106,778.30	\$ 88,500.78	\$ 677,887.59

Payment to Shelter in 2016	Check # 1102 6/11/2016 From Rabies Account		➤	\$ 100,000.00
Payment to Shelter in 2017	Check # 1132 8/31/2017 From Rabies Account		➤	\$ 350,318.41
TOTAL PAYMENTS TO SHELTER AS OF 12/31/2018				\$ 450,318.41

Shelter Fund Balance After Payment 12/31/2017:	\$ 120,790.88
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Payment to Shelter in 2018	Check # 1169 12/14/2018 From Rabies Account		➤	\$ 120,790.00
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Shelter Fund Balance FOR 2018 AS OF 12/31/2018:	\$ 106,778.30
PAYMENT PROCESSED 10/22/2019	

Shelter Fund Balance FOR 2019 Q1 to Q3:	\$ 88,500.78
PAYMENT PROCESSED 10/22/2019	

Total Program to
Date should be:

\$1,462,899.80

(696,511.43)

\$ 766,388.37

Due to Parish

Paid to Parish

➤ \$ 766,387.49

As of 10/23/2019

Jefferson SPCA Rabies Tag/Pet License Program

Revenue

	2012	2013	2014	2015	2016	2017	2018	2019 Qtr 1 to Qtr 3	Total Revenue
Spay/Neuter Dedicated Funds	\$ 410,730.00	\$ 450,180.00	\$ 492,110.50	\$ 498,670.00	\$ 523,875.00	\$ 552,360.00	\$ 533,523.80	\$ 434,480.00	\$ 3,895,929.60
Shelter Dedicated Revenue	\$ 151,952.00	\$ 167,538.00	\$ 183,250.40	\$ 189,637.00	\$ 199,307.00	\$ 207,740.00	\$ 200,601.40	\$ 162,874.00	\$ 1,462,899.80
Payments w/o Details	\$ 1,760.00	\$ 6,747.00	\$ 8,629.08	\$ 67.00	\$ 609.00	\$ 1,132.50	\$ 1,145.22	\$ 1,563.95	\$ 21,653.75
TOTAL REVENUE	\$ 564,442.00	\$ 624,465.00	\$ 683,990.28	\$ 688,374.00	\$ 723,791.00	\$ 761,232.50	\$ 735,270.42	\$ 598,917.95	\$ 5,380,483.15

\$735,415.22 Total 2018 Revenue
calculated – immaterial difference

Jefferson SPCA Rabies Tag/Pet License Program

Licenses Issued to Pet Owners

	2012	2013	2014	2015	2016	2017	2018	2019 Qtr 1 to Qtr 3	Total Licenses
Altered Pet Tag \$15 per tag	27,750	31,207	32,957	36,853	39,955	41,796	40,198		250,716
Intact Pet Tag \$20 per tag	7,483	7,825	9,044	8,533	8,191	8,898	8,721		58,695
Duplicate Tag \$5 per tag	116	125	114	69	91	79	75		594
3 Year Altered Pet Tag \$45 per tag	27	18	18	64	46	27	24		200
3 Year Intact Pet Tag \$60 per tag	1	2	4	5	2	4	6		18
Annual Rabies Drive	2,013	2,018	2,616	Included in \$15 per pet tag amount	Included in \$15 per pet tag amount	Included in \$15 per pet tag amount	Included in \$15 per pet tag amount		6,647
TOTAL Tags Issued	37,390	41,195	44,753	45,524	48,285	50,804	49,024		316,975
Veterinarian \$1 Discount	35,275	38,637	36,517	38,672	42,593	46,339	44,935		282,968

ATTACHMENT K: 2018 RABIES/SHELTER & SPAY/NEUTER EXPENSES

2018 Program Expenses

2018 Expense Breakdown	Spay Neuter Expense	Shelter Expense	Total Expense
January	\$ 3,789.17	\$ 4,843.07	\$ 8,632.24
February	\$ 3,850.10	\$ 5,879.29	\$ 9,729.39
March	\$ 3,677.09	\$ 7,606.84	\$ 11,283.93
April	\$ 3,758.80	\$ 9,784.47	\$ 13,543.27
May	\$ 8,785.96	\$ 12,159.49	\$ 20,945.45
June	\$ 5,401.76	\$ 8,398.21	\$ 13,799.97
July	\$ 6,430.08	\$ 8,795.14	\$ 15,225.22
August	\$ 5,874.35	\$ 7,863.29	\$ 13,737.64
September	\$ 3,777.80	\$ 5,297.89	\$ 9,075.69
October	\$ 4,712.67	\$ 5,887.76	\$ 10,600.43
November	\$ 5,391.05	\$ 9,547.80	\$ 14,938.85
December	\$ 8,047.21	\$ 7,799.78	\$ 15,846.99
TOTAL	\$ 63,496.04	\$ 93,863.03	\$ 157,359.07

Rabies Tag/Pet License Program Expense 2018

	January Total Expense	February Total Expense	March Total Expense	April Total Expense	May Total Expense	June Total Expense	July Total Expense	August Total Expense	September Total Expense	October Total Expense	November Total Expense	December Total Expense	Total
Jacob's Salary	\$ 4,132.50	\$ 4,132.50	\$ 4,132.50	\$ 4,132.50	\$ 4,132.50	\$ 6,073.75	\$ 4,132.50	\$ 4,132.50	\$ 4,132.50	\$ 4,132.50	\$ 6,073.76	\$ 4,132.50	\$ 53,472.51
Susan's Salary	\$ 2,281.54	\$ 2,281.54	\$ 2,281.54	\$ 2,281.54	\$ 2,281.54	\$ 3,262.31	\$ 2,281.54	\$ 2,281.54	\$ 2,281.54	\$ 2,281.54	\$ 3,262.32	\$ 2,281.54	\$ 29,340.03
License Data Entry	\$ 1,200.65	\$ 1,276.70	\$ 472.45	\$ 1,002.65	\$ 1,890.75	\$ 2,018.10	\$ 2,537.05	\$ 1,363.20	\$ 1,695.35	\$ 1,771.80	\$ 3,407.75	\$ 2,109.80	\$ 20,746.25
Tax Liability	\$ 622.82	\$ 604.07	\$ 316.93	\$ 481.96	\$ 466.20	\$ 689.73	\$ 466.19	\$ 466.19	\$ 466.19	\$ 466.19	\$ 689.74	\$ 466.34	\$ 6,202.55
Payroll Preparation	\$ 118.40	\$ 113.40	\$ 113.40	\$ 118.40	\$ 113.40	\$ 170.10	\$ 118.40	\$ 113.40	\$ 113.40	\$ 118.20	\$ 170.10	\$ 197.30	\$ 1,577.90
Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,356.00	\$ -	\$ -	\$ -	\$ 6,305.09	\$ 7,661.09
Accounting Fees	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 3,500.00	\$ 2,500.00	\$ -	\$ 745.00	\$ -	\$ -	\$ 16,745.00
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 95.58	\$ 98.68	\$ 96.32	\$ 96.12	\$ 95.82	\$ 102.60	\$ 110.56	\$ 101.90	\$ 104.46	\$ 103.02	\$ 102.18	\$ -	\$ 1,107.24
Printing	\$ -	\$ -	\$ 314.04	\$ 954.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328.35	\$ -	\$ -	\$ 1,597.22
Business Fees	\$ -	\$ -	\$ -	\$ -	\$ 672.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672.00
Postage	\$ 17.00	\$ -	\$ 1,350.00	\$ 10.70	\$ -	\$ -	\$ -	\$ 66.66	\$ -	\$ 133.54	\$ -	\$ -	\$ 1,577.90
Supplies S/N	\$ -	\$ -	\$ -	\$ -	\$ 104.98	\$ -	\$ 1,009.48	\$ 96.25	\$ -	\$ 144.54	\$ -	\$ -	\$ 1,355.25
Supplies Rabies	\$ -	\$ -	\$ -	\$ 4,257.07	\$ 61.01	\$ 1,177.38	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ 31.67	\$ 6,427.13
Rabies Hotline	\$ -	\$ 937.50	\$ -	\$ -	\$ 1,020.25	\$ -	\$ -	\$ 937.50	\$ -	\$ -	\$ 937.50	\$ -	\$ 3,832.75
Rabies Drive Signage			\$ 2,000.00	\$ -				\$ -	\$ -	\$ -		\$ -	\$ 2,000.00
Spay/Neuter Data Entry	\$ 163.75	\$ 185.00	\$ 106.75	\$ 100.50	\$ 107.00	\$ 199.00	\$ 62.50	\$ 215.50	\$ 175.25	\$ 268.75	\$ 188.50	\$ 215.75	\$ 1,988.25
Storage	\$ -	\$ 100.00	\$ 100.00	\$ 107.00	\$ -	\$ 107.00	\$ 107.00	\$ 107.00	\$ 107.00	\$ 107.00	\$ 107.00	\$ 107.00	\$ 1,056.00
TOTAL	\$ 8,632.24	\$ 9,729.39	\$ 11,283.93	\$ 13,543.27	\$ 20,945.45	\$ 13,799.97	\$ 15,225.22	\$ 13,737.64	\$ 9,075.69	\$ 10,600.43	\$ 14,938.85	\$ 15,846.99	\$ 157,359.07
	PAID Ck # 1065	PAID Ck # 1149	PAID Ck # 1150	PAID Ck # 1152	PAID Ck # 1154	PAID Ck #	PAID Ck #1159	PAID Ck # 1160	PAID Ck #1162	PAID Ck #1164	PAID Ck #1166	PAID Ck #1172	

\$ 157,359.07

\$ 8,632.24 \$ 9,729.39 \$ 11,283.93 \$ 13,543.27 \$ 20,945.45 \$ 13,799.97 \$ 15,225.22 \$ 13,737.64 \$ 9,075.69 \$ 10,600.43 \$ 14,938.85 \$ 15,846.99 \$ 157,359.07

ATTACHMENT L: ETHICS AND COMPLIANCE OPINION (YENNI)



Tue 12/3/2019 2:44 PM

Ashley Deshotels

RE: Internal Audit - Ethics: Input Needed

To: Tara Hazelbaker

Hi Tara,

This email is in response to your request for an opinion regarding whether there are any ethical issues with the following two situations:

1. The hiring of Debra Yenni as a senior parish attorney due to her familial relationship to President Yenni.
2. Debra Yenni signing checks made payable to the Jefferson Parish Animal Shelter in accordance with a Cooperative Endeavor Agreement on behalf of the Jefferson SPCA as the uncompensated Vice President while serving as a public servant for Jefferson Parish as a senior parish attorney.

Due to time constraints, this is my preliminary opinion. I have reached out the La State Ethics Board to provide further guidance on issue number 2. If the Board's opinion is different from mine, I will supplement my response.

There is no ethical violation regarding the hiring of Debra Yenni as a senior parish attorney due to her familial relationship to President Yenni. Under LA R.S. 42:1119, a nepotism violation occurs when an agency head hires an immediate family member. Immediate family members is defined under the Code of Ethics as your spouse, your spouse's parents and your parents, your children and your children's spouses, your brothers and sisters, including half-siblings, the spouses of your brothers, sisters and half-siblings, but not your spouse's brothers and sisters. Here, Debra Yenni is an ex-spouse of a cousin of President Yenni so she is not considered an immediate family member.

There is also no ethical violation regarding Debra Yenni signing checks in her capacity as an uncompensated Vice-President of the Jefferson SPCA made payable to the Jefferson Parish Animal Shelter in accordance with a Cooperative Endeavor Agreement while serving as a public servant for Jefferson Parish. LA R.S. 42:1117 states, "No public servant or other person shall give, pay, loan, transfer, or deliver or offer to give, pay, loan, transfer, or deliver, directly or indirectly, to any public servant or other person anything of economic value which such public servant or other person would be prohibited from receiving by any provision of this Part." Further, the Code of Ethics states that public servants are prohibited from receiving income or a thing of economic value for providing services to a person or entity who is classified as a prohibited source. A prohibited source is defined under LA R.S. 42:1115A(1) as a person who has or is seeking a contractual, business or financial relationship with your agency. LA R.S. 42: 1111E(1) states, "No public servant, and no legal entity of which such public servant is an officer, director, trustee, partner, or employee, or in which such public servant has a substantial economic interest, shall receive or agree to receive any thing of economic value for assisting a person in a transaction, or in an appearance in connection with a transaction, with the agency of such public servant."

Here, Jefferson Parish is engaged in a contractual relationship with the Jefferson SPCA through a Cooperative Endeavor Agreement so it is a prohibited source. However, Debra Yenni is an uncompensated Vice-President of the Jefferson SPCA so she is not receiving income or a thing of economic value for her services at the Jefferson SPCA, thus no ethical violation has occurred.

Please do not hesitate to let me know if you need any additional information or if you have any questions or concerns regarding this matter.

Thank you,

Ashley D. Solomon
Director, Governmental & Ethics Compliance

ATTACHMENT #1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 25549 (April 4, 2018), Sec.2-162.2(a) and (d), the Director of Internal Audit “shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment.”

Sec. 2-162.2- Independence and Objectivity; Professional Standards.

(a) The Department function must be independent to retain objectivity, and the Department's independence allows the Director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective Department, the Department shall use the following standards in the completion of all audits and in the conduct of all activity:

- (1) The Standards and Code of Ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The Standards and Principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) the professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The Director shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the Council and copied to the Parish President and the Inspector General within seven (7) days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 25549.

ATTESTATION:

Internal Audit Report #2019-008 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA
DIRECTOR OF INTERNAL AUDIT

ATTACHMENT #2

RESPONSE FROM JP ANIMAL SHELTER

#	IA Recommendation:	Department Response:
1 PG 6	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.	We agree with the Internal Audit's findings and are currently revising P&P to formalize, organize and make them more logical. We understand in implementing the revised P&P it will allow us to deter theft and ensure employees at each location are consistent in handling transactions and will help with adherence and accountability. We are currently providing training on processes and have made plans to give refresher courses to the employees monthly which will include the revised P&P. The goal for completion of the revised P&P is April 2020.
2 PG 8	a) Funds collected should be reconciled on a daily basis in accordance with the parish's Funds Handling Policies & Procedures. b) The department's policies and procedures should be updated to exclude references to cash and include references to other acceptable forms of payment, such as money orders.	a) Funds collected will be reconciled on a daily basis in accordance with the parish's Funds Handling Policies & Procedures. This will start with the hiring of the secondary accounting clerk. We will be opening that position for hire in February 2020 b) The department's policies are being revised and will exclude references to cash and include references to other acceptable forms of payment, such as money orders and credit/debit cards.
3 PG 11	a) The Animal Shelter should work with the Department of MIS to establish processes and procedures to assign and manage user roles appropriately. Logical security controls need to be reviewed to ensure that only authorized users have access to data, levels of access are appropriate, and authorized access is denied, and the attempt is reported. b) The Animal Shelter should consult with the parish's Department of MIS, and with PetPoint to determine if a system flaw exists that allows "non-administrator" users to gain administrator rights.	a) We agree that the Animal Shelter needs to establish processes and procedures to assign and manage user roles appropriately (PetPoint, and AS400). We also agree that logical security controls need to be reviewed to ensure that only authorized users have access to data. We need to define levels of access which are appropriate per user. We need to ensure data/accesses are better controlled, unauthorized access is denied, and the attempt is reported. We will meet with the Department of MIS for help in our revisions of P&P. b) The Animal Shelter will consult with the parish's Department of MIS, and with PetPoint to discuss a system flaw that I believe exists that allows "non-administrator" users to gain administrator rights.

#	IA Recommendation:	Department Response:
4 PG 12	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.	We agree with the Internal Audit's findings and will be consulting with the Department of Security to ensure surveillance equipment is adequate throughout each facility. We will request that the cameras be placed in accordance with the size and layout of the building to ensure high traffic areas are more easily monitored. We will confer with the Security Department about these issue and get documentation about the need for the cameras and the ability or inability to accomplish this by May 2020.
5 PG 15	<p>a) Adoption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c)(3). A process for requesting fee reductions and obtaining approval should be established and included in written policies and procedures. Any approved rate reductions and 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.</p> <p>b) Policies & Procedures need to include steps to include all adoptions in the inventory module properly.</p>	<p>a) We agree with the Internal Audit's findings and have newly established a process for the documentation of fee reductions which are compliant and aligned with the Parish Code of Ordinances. We will ensure the newly established process is added to the revised P&P.</p> <p>b) We agree that the revised P&P needs to include all adoptions (types and fees) in the inventory module properly as to reflect expected revenue in order to make a more accurate comparison to actual revenue.</p>
6 PG 17	Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30. A process for requesting fee reductions and obtaining approval should be established and included in written policies and procedures. Any rate reductions 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.	We agree with the Internal Audit's findings and have newly established a process for the documentation of fee reductions which are compliant and aligned with the Parish Code of Ordinances. We will ensure the newly established process is added to the revised P&P. This documentation will also be added to the record retention schedule as being held for 2 years for the purposes of these audits.

#	IA Recommendation:	Department Response:
<p>7</p> <p>PG 20</p>	<p>a) Tags entered into PetPoint should be designated by type relative to the fee structure set by Jefferson Ordinance (duplicate, adoption tag, altered, unaltered). This will allow an expected revenue amount to be calculated based on tags issued. As per Finding #1 of this report, a process needs to be put in place to compare expected revenue to actual revenue collected.</p> <p>b) A system needs to be established at both Animal Shelters to control the physical distribution of rabies tags better. A periodic inventory of tags needs to be taken and compared against tag numbers issued as entered into the PetPoint system. Differences between the two should be investigated.</p>	<p>a) We agree that Rabies Tags entered into PetPoint should be designated by type relative to the fee structure (duplicate, adoption tag, altered, and unaltered). Although PetPoint may not have an option for these specific categories, we can add the information as a memo/note. This can be included in the revised P&P.</p> <p>b) We agree that a system needs to be established at both Animal Shelters to control the physical distribution of rabies tags better as well as the need for a regular inventory. We are currently working on ways to do an appropriate regular inventory at both shelter locations that will include Rabies Tags.</p>
<p>8</p> <p>PG 25</p>	<p>a) The Director of Animal Shelter and its CAA should actively obtain reports as required in CEA and monitor the operations of the JSPCA as described within this finding. Report format and content should be agreed upon by JPAS and JSPCA so that it is consistent and understandable by both, that is to say, a common language should be established. JPAS should ensure that contract deliverables are being met, funds are being collected appropriately, expended prudently, and the excess funds are calculated accurately and remitted to JPAS timely.</p> <p>b) This apportionment of fees collected by the rabies program, as set forth by JP Ordinance Section 7-31(a)(1), should be examined by the department to determine its current viability.</p> <p>c) Internal Audit recommends a time study be performed to verify the validity of the 50%-50% allocation of JSPCA payroll and related expenses between the rabies/shelter and spay/neuter programs.</p>	<p>a & b) As the Director of Shelter Operations, I will obtain all reports relative to and as set forth by the Jefferson Parish Ordinances as part of the CEA with the JSPCA.</p> <p>c) A meeting with the JSPCA will take place in January 2020 to set a schedule for all reports and information to be turned in to the Director of the department. The documentation will include all reports and documentation necessary to do a time study to verify the validity of the programs. The Director may request the help of another Department to obtain a secondary opinion in these determinations.</p>

ATTACHMENT #3

RESPONSE* FROM PARISH ADMINISTRATION

- 1) Establish written Policies and Procedures to facilitate operational efficiency, employee accountability, and consistency in handling financial transactions.

We agree with the Internal Audit's findings. The Director is pro-actively taking steps to deter theft and ensure that employees are properly trained and consistent in handling transactions at both animal shelter locations. The goal for completing and updating P & P is April, 2020. The Administration will schedule a follow-up meeting by in June, 2020 with the Animal Shelter Director and Internal Auditor to monitor and report on progress being made in implementing these revised procedures.

- 2) Funds collected should be reconciled on a daily basis and the department's policies should be updated to exclude references to cash and include references to other forms of payment, i.e., money orders.

The Administration agrees that funds collected need to be reconciled on a daily basis which is in accordance with the Parish's Funds Handling Policies & Procedures. The Director has initiated steps to disallow cash transactions and to encourage other acceptable forms of payment, including credit/debit cards and money orders.

- 3) Work with the MIS department to establish procedures to enhance security controls by assigning user roles and authorized management levels for access to various sets of data. This review will include consultation with MIS and Pet Point to determine if a system flaw is allowing non-administrators to gain un-authorized entry to the system's data.

The Administration agrees that security controls need to be reviewed and strengthened to ensure that only authorized employees have access to data. The department will review and define authorized levels of access to data, based on job functions and responsibilities. The Administration will request that MIS work with the Department to define levels of access which are appropriate to the employee / user. Both MIS and the Department will consult with Pet Point to check on system security and to prevent non-authorized users from gaining access to the system and its data.

- 4) Engage the Department of Security to ensure that surveillance equipment is adequate and strategically placed throughout each Animal Shelter facility.

The Administration concurs in the Internal Audit's recommendation to enhance security surveillance at each Animal Shelter location. The Administration will support the Animal Shelter in its request for the Department of Security to assess the situation and to make reasonable recommendations for cameras and other security measures, particularly in high traffic and unguarded areas of the buildings.

- 5) Adoptions fees need to be charged in accordance with the Jefferson Parish Code of Ordinances in effect at the time of adoption. Also, steps need to be taken to ensure that all adoption data is captured in the inventory database.

The Administration concurs in the Internal Audit's recommendation and strongly supports the steps already being taken by the Animal Shelter to align adoption fees, including special rates during adoption events, with the Parish Code of Ordinances. The Department will provide that this newly established process is included in the revised Policies and Procedures. The new P & P will identify all adoptions (types and fees) to be included in an inventory module in order to properly reflect expected revenue and to allow for a more accurate comparison to actual revenues. MIS will be made available to assist the Animal Shelter Department with the development or refinement of the inventory module for this purpose.

- 6) Redemption fees need to be charged in accordance with the Jefferson Parish Code of Ordinances, chapter 7, Section 7-30.

The Administration concurs in the Internal Audit's recommendation that Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances. Further, the Department has newly established a process for the documentation of Redemption fee reductions which are compliant and aligned with the Parish Code of Ordinances. The Department has also taken steps to include these new procedures in the revised P&P.

- 7) Establish improved procedures for controlling the distribution of rabies tags and correlate the distribution of tags by type and fee structure. This will allow an expected revenue amount to be calculated based on tags issued.

The Administration encourages and supports the efforts being taken by the Department to properly designate and accurately record the rabies tags and fees being entered into the PetPoint system. MIT will assist the Department, if necessary, to include a field(s) either in or as an adjunct to PetPoint for entering and tracking the data. This work effort will include a method for controlling the distribution of rabies tags and performing periodic checks comparing the tag inventory against the number of tags issued and entered into the PetPoint system. Major differences between the two will trigger an internal investigation.

- 8) The Animal Shelter should implement a system for regular review of the CEA with the JSPCA for delivery of the rabies/shelter and spray/neuter programs and management of related parish funds.

The Administration agrees that the responsible CAA and Director of Animal Shelter should review the CEA with the JSPCA regarding contract performance and submission of required deliverables. The Director of Shelter Operations is taking the lead in scheduling a meeting with the JSPCA to emphasize the importance of adherence to the terms and conditions of the contract, including clarification and verification of expenses associated with the rabies/shelter and spray/neuter programs. The Administration also supports periodic coordination meetings with the JSPCA to review progress reports, documentation of expenses, and related issues. At the request of the Director of Shelter Operations, the Administration will direct other Departments such as Accounting to provide any needed support services.

** Response received via email on December 13, 2019,
from Walter Brooks, Jefferson Parish Chief Operating Officer.*