



**PERFORMANCE AUDIT OF  
THE ANIMAL CONTROL DEPARTMENT**

**FOR THE PERIODS OF  
JULY 1, 2020 - JUNE 30, 2021**

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**Performance Audit of the Animal Control Department**  
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August 20, 2021

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## EXECUTIVE SUMMARY

The Doña Ana County Animal Control Department consists of the Animal Control Officer (ACO) Supervisor (AC Field Supervisor), 5 x ACOs, with 4 x vacant ACO positions, 1 x vacant Case Worker position, and 2 x Live Evidence Technicians. Animal Control Officers respond to dispatch calls, conduct self-initiated patrols, issue permits, collect and dispose of expired animals, secure stray animals, write citations for those who violate county ordinances with regards to the treatment of animals, and conduct follow-ups to ensure the well-being of pets within Doña Ana County (DAC). ACOs also educate the public concerning the county's Animal Care and Ownership Responsibilities ordinance. More details about the department can be found by accessing the following link: [Animal Control | Doña Ana County, NM \(donaanacounty.org\)](http://AnimalControl|DoñaAnaCounty,NM(donaanacounty.org))

The Audit reviewed areas deemed to be at greater risk of internal control deficiencies, as well as areas of concern to Animal Control leadership. Herein, the Audit considered recordkeeping, the conduct of daily activities, cash handling procedures, staffing, completeness of standard operating procedures (SOP), the response to dispatch calls, and the condition of the Court Hold Facility.

The 'distracted driving' practices of both ACOs and Codes Enforcement Officers compelled the internal auditor to contact the Assistant County Manager, as well as the leadership of these areas. While the internal auditor did not witness reckless driving, the risky practice of viewing the laptop while the vehicle is in motion (which appeared to be second nature to the officers) was unsettling and unsafe. Audit findings also indicated that money handling and accountability procedures could be improved, along with current recordkeeping activities (to include time keeping). The Audit revealed missing SOP data that could assist in improving operations, as well as a number of deficiencies in the Court Hold Facility. Lower level findings included missed ACO training sessions and unrecorded vehicle inspections. The Audit proposed recommendations to address each finding.

## AUDIT SCOPE & OBJECTIVES

The purpose of the audit is to review the Animal Control work processes for adequate controls, and to determine if the controls are effective in performing their intended functions. This audit focused primarily on Animal Control operations from July 1, 2020 through June 30, 2021, with the following objectives:

1. Determine if animal control activities are performed consistently in compliance with established procedures, and in a safe manner;
2. Determine whether animal control recordkeeping practices are consistent, accurate, and complete;

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3. Review SOPs for completeness;
4. Review and assess cash collection and accountability procedures;
5. Review readiness level of soon-to-reopen Court Hold Facility.

### **OPERATING & INTERNAL CONTROL RISKS**

This report contains one (1) High-Level risks, four (4) Moderate-Level risks, and three (3) Low-Level risks. This report also includes the auditor's Recommendations, Management Responses, and Auditor Comments (as applicable).

### **DETAIL OF AUDIT FINDINGS**

Risk ratings are based on the use of professional judgment to assess the extent to which deficiencies could have an adverse effect on the performance of systems and controls of a process. More details about the risk rating in this report can be found by accessing this link:

[Audit Risk Ratings | Doña Ana County, NM \(donaanacounty.org\)](http://donaanacounty.org)

### **FINDINGS, RECOMMENDATIONS, MANAGEMENT RESPONSES, & AUDITOR COMMENTS**

The evidence obtained provides a reasonable basis for the findings and conclusions below, based upon audit objectives. While management responses are included within this report, the Audit takes no responsibility for the sufficiency of said responses, nor for the effective execution of corrective actions taken or to be taken by management. As a result of interviews, observations, reviews of Animal Control SOPs, Regulatory Ordinances, and tests performed, the following results were recorded. **NOTE:** Manager Responses below are written in *italics*.

1. **Unsafe Driving Pattern. *High.***

**Condition:** The internal auditor observed on several occasions during ride-a-longs, ACOs and Codes Enforcement Officers visually referencing their laptops while driving.

**Effect:** When officers are not attentive to road conditions or are distracted while driving, accidents can occur.

**Criteria:** The current Human Resources policy (Requirements for Users of County Vehicles. 1. Users of County vehicles) directly address cell phone usage while driving, stating "Use of cell phones while driving a county vehicle is prohibited except in the event of an emergency or for hands free GPS driving directions. See 6-20 Cell Phone Usage." However, the Audit finds this direction as applicable to the use of laptop computers while driving a county vehicle as well.

**Cause:** *Due to the demand of the Mobile CAD software usage, often glancing at laptops while in the vehicle has become a normal practice not only amongst ACO/ Codes but among most Law Enforcement Officers in this County. To prevent any future incident, the*

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*department has set up a directive along with guidelines on the proper use of the laptop while working in a county vehicle.*

**Recommendation:** The internal auditor noted that laptop GPS was not audible, thus when drivers/officers are seeking to find a particular address they are forced to temporarily refrain from viewing the road to reference the laptop screen for directions. In addition, the current software on laptops does not blacken the screen nor disallow usage while the vehicle is in motion. These factors greatly encourage officers to visually reference their laptops, while the vehicle is in motion.

The Audit recommends that management remind all officers to not view their laptops while driving, but instead request that they pull over as needed. In addition, management should seek a means of providing audible GPS to its officers, as well as seek laptop software that disallows computer usage when the vehicle is moving in excess of 5-10 MPH.

**Management's Response:** *The department has set up a directive along with guidelines on the proper use of the laptop while working in a county vehicle. This directive was issued and signed by each employee on August 12, 2021 and will be mandatory from here on. In addition dash phone mounts will be purchased and placed in all vehicles allowing for a hands free usage of the GPS systems.*

**Auditor Comments:** The internal auditor learned from the Safety/Loss Control & Training Specialist of possible software that will disable laptop functionality during vehicle movement. In addition, the Director of Information Technology has more information of possible software options that would darken laptop screens when vehicles are moving.

2. **Money Handling Deficiencies, Moderate.**

**Condition:** Interviews within the Animal Control Department revealed that (1) monies are collected and transported in non-locking bags, (2) checks, money orders, and cashier's checks are not restrictively endorsed upon receipt, and (3) while monies are turned into the Utilities Department once per week by the Supervisor, monies may be placed into the lockbox on a daily basis by ACOs.

**Effect:** When monies are not properly secured there is a greater risk of loss; when financial instruments are not restrictively endorsed, they remain at a greater risk of misappropriation if stolen or misplaced; and when a department does not turn in public money within its SOP-designated time period, that department is in violation of its own SOP.

**Criteria:** Sound practices purport standardizing the storage and transport of monies so that these assets are safeguarded at all times. An endorsed (stamped "For Deposit Only") financial instrument informs the receiver that such instruments are only to be honored when deposited as endorsed. Per the DAC Animal Control and Codes Cash Transactions SOP, "Fees turned in will be logged into the transaction logs and turned into Dona Ana County

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Utilities department on the next business day following receipt.”

Additionally, the 2006 New Mexico Statutes – Section 6-10-2 – Public money; cash books; daily balance; public record states, “It is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business.”

**Cause:** *Because there has only been one person in the department counting and handling money has been delayed until the Codes Lead Officer has been present. This has been used for accountability.*

**Recommendation:** The Audit recommends that the current SOP be updated to include steps for securing public monies at all times while in ACO possession, which could include the use of locking money bags during transport. Management may find it useful to coordinate with the Treasurer’s Office (via Utilities when applicable) to acquire stamps which will allow ACO staff to restrictively endorse money orders, checks, and cashier checks upon receipt. Finally, compliance with the SOP concerning the frequency of recordkeeping and turn-in of monies is recommended.

**Management’s Response:** *Since the new Case Worker position has been filled money handling practices have been changed to a daily routine to allow for compliance. Also, locking money bags have been ordered for all officers to carry in their trucks. We are also updating the current SOP to include utilizing locking money bags during transport.*

**3. SOP Deficiencies. Moderate.**

**Condition:** During the audit, numerous SOP deficiencies were identified – See **Addendum A**, below.

**Effect:** A lack of chronicled collaboration guidelines can allow for limits to be exceeded by DAC ACOs who may not fully understand the rules or current practices when working with City of Las Cruces ACOs. This also applies to the trapping and detention of female animals that noticeably have not yet weened their litters.

Outdated SOPs may be misunderstood by ACOs as no longer being applicable or relevant.

This missing guidance can lead to a lack of uniformity in operations.

The use of the Court Hold Facility by outside organizations that is not governed by policy can allow for a lack of coordination, authoritative over reach, and a misunderstanding of distinct areas of responsibility.

**Criteria:** Written guidelines for collaboration with city ACOs should serve as a standard of operating procedure. This also applies to the trapping or capture and detention of lactating

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animals.

SOPs should be made **current** and applicable to adequately address operations.

Finally, the use of the Court Hold Facility by outside organizations should be governed by policy, so that all parties involved understand their authority and responsibilities.

**Cause:** *Past departmental SOPs did not have expiration dates but were updated and given an expiration date by the past ACO/Codes TA Manager. Due to the departmental staff shortage including administration staff shortage these expired by a couple of months.*

**Recommendation:** It is recommended that policy is written and distributed for areas that are lacking SOP guidance, as applicable in the 'Conditions' section. Also, SOPs that have reached their expiration dates should be updated and/or renewed by management.

**Management's Response:** *We have updated SOP's to allow for clear guidance; developed a new SOP on nursing, stray animals; developed guidelines that comply with the Sheltering State Board of Veterinary Medicine for the Court Hold Facility while the County partners with outside agencies organizations that use the facility.*

4. **Court Hold Facility Deficiencies. Moderate.**

**Condition:** A walk-thru inspection of the Court Hold Facility with the Safety/Loss Control & Training Specialist revealed multiple discrepancies - See **Addendum B**, below.

**Effect:**

- Monthly inspections of fire extinguishers can detect possible leaks, which pertains to proper functionality;
- Someone unfamiliar with the condition of the freezer's power cord could try to plug it in, causing electrical shock;
- Stained ceiling tiles indicate leaks, which could be an indicator of more costly maintenance or needed repairs;
- Properly functioning exhaust fans allow for electrical units to avoid overheating;
- Tripped breakers could indicate an overloaded circuit or ground fault condition;
- Labeling of refrigerators can prevent the cross-use/storage of human and animal food products, avoiding possible contamination.

**Criteria:** Monthly fire extinguisher inspections, repair/replacement of the damaged electrical cord, the malfunctioning exhaust fan, and tripped breakers all relate to safety risks should be expediently addressed. Indications of water leaks should be reported as soon as possible to avoid extensive damage. Finally, the labeling of refrigerators should occur to distinguish between the storage of human and animal foods to avoid possible contamination or ingestion of animal products by humans or vice versa.

**Cause:** *The damaged electrical cord is a result of an unused freezer that was recently picked*

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*up from the Sheriff's department. The fan and breakers have not yet been fixed but work orders have been placed for facilities. The water leaks have been fixed. Monthly fire extinguisher inspections will be conducted every month starting this month. All refrigerators are labeled as human use or animal food use. One other refrigerator is already on hand and has been labeled as a specimen/ Lab use only.*

*The floors for the facility have been undergoing an epoxy coating project. This project has been delayed and should be complete by the end of March 2022.*

**Recommendation:** The Safety/Loss Control & Training Specialist recommended the submission of work orders for the stained ceiling tiles, the tripped breakers, the exhaust fan, and the freezer's power cord. Monthly inspections of fire extinguishers along with filling out fire extinguisher tags is also recommended. Finally, the Audit recommends proper labeling of refrigerators to assist in easily distinguishing between human and animal food products.

**Management's Response:** *The damaged electrical cord is a result of an unused freezer that was recently picked up from the Sheriff's department. The freezer was originally used to hold dead evidence on cases. It was requested that we move it out of that location. It is now in the Court Hold Facility located in a front area until we find a solution for it. It is not plugged in and not in use. It is labeled as such. The fan and breakers have not yet been fixed but work orders have been placed for facilities. The water leaks have been fixed. Monthly fire extinguisher inspections will be conducted every month starting this month.*

The floors for the facility have been undergoing an epoxy coating project. This project has been delayed and should be complete by the end of January of 2022.

**Auditor Comments:** The internal auditor notes that the Court Hold Facility housed no animals during the time of the inspection.

**5. Recordkeeping Discrepancies, Moderate.**

**Condition:** Upon reviewing records for FY21 multiple shortfalls were noted – See **Addendum C**, below.

**Effect:** If records are not kept up-to-date, then the necessary data may not be readily available when needed. Recordkeeping discrepancies can call into question both the accuracy and dependability of records. Finally, work that is performed by DAC ACOs for other municipalities allows for compensation. When these service incidents are not highlighted, the reviewer could fail to follow up on and collect revenue that is owed to the County.

**Criteria:** Up-to-date and accurate recordkeeping allows for readily available data that can be depended upon by management. This should be a goal for each DAC department. Per the ACO Contracts SOP, "Each Officer is responsible for documenting on their daily activity log

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when they have been dispatched to ... assist other departmental agencies and or other municipalities that the County currently has contracts with. The Officer shall highlight the entry on the daily activity log to allow for easy viewing for billing proposes.”

**Cause:** *Due to staff shortage and administrative staff shortage keeping daily statistical information has become a challenge. Staff turns in their daily stats which in turn wait to be transferred into a monthly and yearly spreadsheet for data sharing. This information is available at the end of each month and has continued to be processed.*

*This information has since been updated to a daily spreadsheet with the case worker position in place. All officer data is updated on a daily basis.*

**Recommendation:** In order to bring records up-to-date, the Audit recommends that missing FY21 reports and logs be updated as soon as possible. As many logs and records repeat data from each other, management should take steps to cross foot a sampling of record/log totals on a monthly basis. Municipality collaboration calls should be highlighted in the Daily Activity Log, as directed by SOP. The supervisor should make officers aware of this standard, and remind them when this is missing from Daily Activity Logs.

**Manager’s Response:** *At this current time, I am not aware of any missing FT21 reports and logs only those from the past month that stats had not yet been completed. This is usually when a month has recently passed.*

6. **Inconsistent Vehicle Safety Inspections.** *Low.*

**Condition:** Interviews with ACOs revealed that many conduct a brief visual vehicle inspection on a daily basis, but do not record the results of said inspections.

**Effect:** Documentation serves to substantiate actions taken. When consistent recordkeeping is lacking, it may be difficult to verify that proper preventive maintenance checks and services were completed.

**Criteria:** Per Human Resources Policies and Procedures 2-13. USE OF PUBLIC PROPERTY. J. Requirements for Users of County Vehicles  
“Users of County vehicles shall conduct and record a pre-trip safety inspection on forms provided by the user's supervisor. Any safety problems noticed shall be reported immediately to the user's supervisor or the fleet manager...”

**Cause:** *User vehicle maintenance checks are expected at the start of each shift. It is up to each driver to conduct the daily required vehicle inspections of the vehicle they will be driving on that day. It is also up to the driver to schedule the maintenance services as needed for a vehicle that is assigned to them. The user/ driver complies with the on-line service request and includes the supervisor along with the fleet chain of command. There is training done and it is explained in the OIT (Officer in Training) stage. An inspection checklist is*

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*available and secondary inspections are conducted once a month or sooner as time permits.*

**Recommendation:** While daily inspections are required by policy, the supervisor can tailor the extent of inspections (the number of items checked) for daily, weekly, and monthly items. For example, the checking and initialing of vehicle fire extinguisher tags could be a monthly check, checking oil levels may be conducted on a weekly basis, while ensuring the proper operation of kennel air flow and lighting could be a daily check. However, these are only examples. Thus the Audit recommends that management provide and direct the use of check lists or inspection forms that are filled out by drivers each day before vehicle operation.

**Management's Response:** *Monthly vehicle inspections will continue to take place and the inspection checklist will now be required at the beginning of the shift. The checklist will be turned in everyday with the rest of the user's daily reports. In addition to this checklist a section will be added for vehicle mileage and fuel added, time, date, place and totals.*

**7. Missing Annual Training. Low.**

**Condition:**

**A.** The Audit failed to reveal recent documentation of HAZCOM and Disposal of Dead Livestock training, which should occur annually for employees.

**B.** The Audit discovered that one ACO had been issued and carries both pepper/oleoresin capsicum spray and a baton, but has not yet been trained by the County in the proper usage of these items.

**Effect:** Required refresher training is meant to keep officer skills at a high level of readiness, without which officers could be lacking in the required areas. If staff is unfamiliar with the training in the program directives, they may lack accurate knowledge of how to properly respond to exposure of hazardous chemicals or how to address dispatches for the disposal of dead livestock.

Without proper training officers could misuse tools that are meant to protect them, causing a liability for the County.

**Criteria:** Per the Doña Ana County Hazard Communication (HAZCOM) Program Directive, personnel should be trained on Hazardous Chemicals annually; the Disposal of Dead Livestock SOP states that refresher training shall be provided and documented on an annual basis.

A meeting with the County Attorney resulted in agreement that SOP guidance should exist to stipulate training officers to properly utilize issued items. Thereafter, the officer can be held accountable for the usage of these items.

**Cause:** *In past years the department has pride itself on monthly training sessions. These trainings have come from various places such as our own department to out of agency assistance. Due to COVID-19 no trainings have been conducted therefore putting us behind*

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*on a set of goals however we have since started up with in house trainings again. We have provided training as required for our Disposal of Dead Livestock, Report Writing. We will continue to follow through with other items on our priority list.*

**Recommendation:** The Audit recommends that annual refresher training, which in some cases can occur digitally/online, be administered to officers per SOP and directive guidance. Accurate records should be kept to record all training received. The department should also add SOP guidance that officers be pre-trained on the proper usage of the items they are issued.

**Management's Response:** *Since we have moved back to in person, we can now go back to conducting training sessions. We have already set-up our first training for Criminal Complaints for September 1, 2021. This training will allow for all ACO's, Codes Enforcement and Planning and Zoning the ability to file a criminal complaint in the court room. This comes with the shortage of the citation books used and will allow the department to continue to enforce the ordinances. The next priority will be the Dead Livestock SOP which will be conducted on September 2, 2021.*

**8. Inaccurate Vehicle Refueling Data. *Low.***

**Condition:** The Audit reviewed 1,036 fuel transactions for FY21, noting 101 discrepancies. Nine transactions indicated the afterhours refueling (187 gallons – UNL) of vehicles when no one was on duty (per timekeeping records), and 92 transactions indicated vehicle mileage ranging from 109 to 99,999 miles per gallon (MPG).

**Effect:** The refueling of vehicles by staff who are not on duty, is highly suspect. It is also very unlikely that Animal Control vehicles could achieve the unusually high MPG indicated in the monthly fueling reports.

The internal auditor was able to reconcile vehicle mileage with the fuel card records, reflecting the greater likelihood of inaccurate staff timekeeping records to account for after hours' refueling. In addition, an initial review of recorded mileage indicates incidents of inaccurate mileage inputted by drivers as well as inaccurate MPG calculations in fleet records.

**Criteria:** Time cards should accurately substantiate when staff is on-duty. Per the DAC Driver Fuel Policies, drivers are required to enter an accurate odometer reading upon refueling. Fleet purports that its fuel card reports are to be reviewed by department management on a monthly basis to confirm actual transactions, as well as to ensure accurate recordkeeping.

**Cause:** *ACO's are expected to be on an on-call status. This on-call status runs after the normal working shift hours. Sometimes after hours the ACO's get called out for emergency services which require them to stop and fuel up their vehicles. When this happens it reflects on the fuel logs at the times of service. The officer will show an overtime in the KRONOS*

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*system to confirm their overtime for that night of call out. In addition, the Mobile CAD system can give future details if necessary and their daily vehicle inspection log will document their vehicle they were driving the mileage, fuel into the vehicle and gas receipts. In addition, ACO's do not work the normal 8 to 5 Monday to Friday shift and are expected to work 7 days a week weekends and holidays. This reflection in the usage of gas and time of need of fuel.*

**Recommendation:** The Audit recommends that on-call staff time is accurately logged to reflect on-the-clock hours. In addition, monthly fuel card reports should be reviewed to ensure accurate recordkeeping. When/if unexplained transactions are found, management should follow-up with staff and/or Fleet directly for an explanation/clarification of discrepancies so that inaccurate records can be corrected.

**Management's Response:** *Monthly vehicle inspections will continue to take place and the inspection checklist will now be required at the beginning of the shift. The checklist will be turned in everyday with the rest of the user's daily reports. In addition to this checklist a section will be added for vehicle mileage and fuel added, time, date, place and totals.*

## ADDENDUM A

### SOP Deficiencies. *Moderate.*

**Condition:** During the audit, the following SOP deficiencies were identified -

- DAC ACOs collaborate with City of Las Cruces ACOs on numerous occasions, however the internal auditor did not find SOP guidance for such cooperation/interactions.
- The ACO On-Call SOP is due to expire on August 1, 2021.
- The ACO Shelter Interaction Sop is due to expire August 1, 2021.
- The ACO Animal Complaints SOP is due to expire August 1, 2021.
- The ACO Animal Impoundment Final SOP is due to expire August 1, 2021.
- The Court Hold Fee Schedule SOP was to serve only for a 1 year pilot program in 2019.
- While it is a common practice to avoid trapping or taking away an animal that may not yet have weened its offspring, the internal auditor found no policy guidance on this matter.
- Bark House's use of the Court Hold facility revealed that there is no SOP guidance directing the collaboration of Animal Control operations with outside organizations that may be allowed to utilize the Court Hold facility.

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## ADDENDUM B

### 9. Court Hold Facility Deficiencies. *Moderate.*

**Condition:** A walk-thru inspection of the Court Hold Facility with the Safety/Loss Control & Training Specialist revealed the following discrepancies -

- Fire extinguisher tags did not indicate the completion of monthly inspections,
- Power cord plug for the freezer at the front entrance needed repair/replacement,
- Several ceiling tiles showed signs of leakage (discolored stains),
- Exhaust fan in laundry room was not functioning,
- Breakers #35 & #36 were in the tripped position in Electrical Panel A,
- Unlabeled human vs animal refrigerators.

## ADDENDUM C

### 10. Recordkeeping Discrepancies. *Moderate.*

**Condition:** Upon reviewing records for FY21, the following shortfalls were noted –

- Missing Bite Report for June 2021
- Missing ACO Monthly Report for June 2021
- Missing Court Outcome Logs for April - June 2021
- Missing Citations Logs for May & June 2021
- Missing Impounds & Return to Owner Reports for May & June 2021
- Missing Owner Surrender Reports for March, May & June 2021
- Missing Live Evidence Logs for May & June 2021
- Missing Court Hold Bite Quarantine Reports for May & June 2021

The Animal Control Department utilizes multiple reports and logs, which should corroborate one another's totals. However, the following discrepancies were noted amongst reports/logs that were compared -

- Bite Report totals conflicted with ACO Monthly Report totals in more than 40% of the records tested;
- Citations Log totals conflicted with ACO Monthly Report totals in 8 of 10 months tested;
- Court Outcome Log totals conflicted with 1 of 9 ACO Monthly Report totals tested;
- Impounds Report totals conflicted with ACO Monthly Report totals for 10 of 10 months tested;
- Return to Owner Report totals conflicted with ACO Monthly Report totals for 3 of 10 months tested;
- Live Evidence Log totals conflicted with Bite Report totals for 4 of 10 months tested;
- Live Evidence Log totals conflicted with Court Hold Report totals for 1 of 10 months tested;

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- Rabies Submission Log totals conflicted with ACO monthly Report totals for 1 of 10 months tested;
- Court Hold Bite Quarantine Report totals conflicted with 1 of 10 ACO Monthly Report totals tested;
- Court Hold Bite Quarantine Report totals conflicted with 1 of 10 Live Evidence Log totals tested;
- Court Hold Bite Quarantine Report totals conflicted with 5 of 10 Bite Report totals tested.

One third of municipality collaboration calls (7 of 22) were not highlighted in the Daily Activity Logs, as directed per SOP.

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