



MANAGEMENT LETTER of AUDIT OBSERVATIONS

July 2, 2021

Christina Ainsworth, Community Development Director

An audit of the Codes Enforcement Division of the Animal Control/Codes Enforcement Department began on May 10, 2021 and was completed on June 30, 2021. The issuance of an official Audit Report is pending Management Responses. Internal audits are carried out in all areas of County operations. The audit focus is consistently upon improving operations by providing management with a reasonable assurance of whether or not internal controls exist and are effective in their areas of operation. When internal control deficiencies are identified, they are brought to management's attention along with recommendations for improvement, within the Audit Report. As a result of this audit, the Internal Audit Function will schedule a 90-120 Day follow-up with the Codes Enforcement Division concerning progress made on addressing the Moderate-level risks/findings indicated in the official Audit Report.

The internal audit process consists of a thorough review and understanding of applicable procedures and policies governing operations and staff actions. Interviews with knowledgeable staff, direct observation of department activities, as well as the testing/reviewing of documentation that support purported activities are conducted. This audit focused upon the period of April 1, 2020 through March 31, 2021.

The following comments, which have been or will be discussed with you, are intended to improve the Codes Enforcement Division's internal control structure. Comments are presented here and not within the official Audit Report, as these items are viewed as beyond the immediate scope of the Audit. As with all Management Letters, an official response in writing is not required, however verbal feedback to the internal auditor is encouraged. A few auxiliary items that were revealed, of which Codes Enforcement Division leadership may want to stay abreast and address, are below (*Management Input is italicized*).

- **No Dumping Signage -**

The Lead Codes Enforcement Officer works with the Illegal Dumping Partnership (IDP) to strategically place 'No Dumping' signs throughout the county. The officer will also maintain these signs as necessary. The Audit recommends that the sign locations be mapped (via GPS coordinates and/or description) as a means of accurate recordkeeping.

In addition, because Codes Enforcement utilizes trail cameras, they should consider the merit of placing alongside the 'No Dumping' signs, an additional sign stating "This area is under video surveillance; violators will be cited."

- **PMCS –**

Codes Enforcement Officers will normally conduct a visual check of their vehicles on a daily basis. The Audit recommends that on a weekly or at least monthly basis, a vehicle Preventive Maintenance Checks & Services (PMCS) is conducted and recorded. This should include a visual inspection of the fire extinguisher and first aid kit, ensuring that the fire extinguisher indicator is green and that each first aid kit contains a bottle of eye wash. If necessary, Fleet should be able to provide copies of PMCS documents.

According to 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..." Thus the Audit recommends daily recordings of PMCS.

NOTE: The auditor's verbiage of PMCS translates into pre-trip safety inspections.

- **Temporary Assistant/Interns –**

The County has solicited departments to partake in utilizing interns as necessary to assist with low-level or non-confidential tasks. The former Codes Field Supervisor informed the internal auditor of recently (in 2021) losing a Receptionist/Secretary and a Case Worker. The supervisor also touted the usefulness of data analysis that must be manually inputted into the Petlove software system. The Audit therefore recommends that the supervisor develop a brief job description and utilize temporary personnel resources that are available, to assist with such tasks until full-time assistance can be acquired.

- **Trail Camera Usage -**

Ride-a-longs with Codes Enforcement Officers revealed the awareness of trail cameras, but not an extensive usage of these cameras. As trail cameras can be extremely useful in monitoring an area with a high dumping history, the Audit recommends that the Codes Enforcement Division seek training in trail camera set up and disguise, as necessary. This will allow officers to become more comfortable and proficient with camera usage. If trail cameras are discovered and removed by perpetrators, the cameras are equipped with GPS

locators that should assist with their recovery.

- **Court Notification Alternate -**

Currently the Codes Field Supervisor is the only person within Codes Enforcement who has access to a court shared drive where officers receive notification for court subpoenas. There should be an alternate or backup who can step into the role of receiving for and distributing notifications to Codes Enforcement Officers, in the event that the Codes Field Supervisor is unavailable. Thus, it is recommended that a representative (from DASO) is contacted about temporarily assuming the role of an alternate until a Case Worker is hired within the Codes Enforcement Division.

- **Photography Data -**

It is the practice of Codes Enforcement Officers to have date/time stamps on all photos that are taken. However the internal auditor learned that the new cameras with powerful zoom lenses do not currently display a date/time stamp. It is recommended that Codes Enforcement review the instruction manual or reach out to the cameras' manufacturer to learn how to add this feature. For now, it would be prudent to take an initial photo of the date/time written out before taking long range photos. If the date time stamp practice is not written in an SOP, then it should be added.

- **Community Sweep Records -**

A comparison of individual Codes Enforcement Officer Community Sweep Records to their Community Clean-Up records revealed variations in the amount of entries recorded and details inputted for 3 of the 4 officers. As such records are official documentation supporting community clean-ups, care should be taken to ensure accuracy within record redundancy.

- **Unwritten Protocol -**

As a standard practice, Codes Enforcement Officers will tape off an illegal dumpsite and spray paint their PSNs on the debris. This practice identifies which officer reported the site, and allows for laborers to more easily recognize the dumpsite. However, the internal auditor did not find this practice written in any of the SOPs. A standard practice such as this one, which has been developed and utilized by Codes Enforcement Officers, should be chronicled within an SOP to preserve the knowledge and advantages of the practice for future officers.

NOTE: In lieu responding in this document, leadership opted to respond in writing in the



Microsoft Word
Document

following document:

Thank you for the attention given to the items cited above.

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