

Management Advisory 2002 - 2

To: Jodi Walters Director - Collier County Domestic Animal Services
From: John P. Blaney Director - Internal Audit , Clerk of the Circuit Court
By: Lawrence M. Haut Senior Internal Auditor
 John G. Cleary Internal Auditor
CC: Dwight E. Brock Clerk of the Circuit Court
 Audit File
Date: November 15, 2002
Re: Domestic Animal Services – Cash Handling Practices and Misappropriated Funds

Domestic Animal Services

OBJECTIVES AND SCOPE

The objective of this Management Advisory Report is to review the cash handling and cash receipts procedures utilized at the Collier County Domestic Animal Services Shelter (DAS). A limited scope review commenced after Internal Audit received information from the Clerk's Finance Director that DAS had discovered that monies were missing. This review initially included determining how much money was missing. In addition, the review evaluated whether adequate safeguards and controls existed prior to the defalcation, and whether DAS has changed procedures, following the discovery of the shortage, to better safeguard cash. The scope of the review has been limited to assessing the DAS' cash handling and cash receipts procedures. The Collier County Sheriff is investigating the defalcation and has assumed responsibility for documenting the financial details and disposing of the matter.

BACKGROUND

DAS receives payments from the public and veterinary clinics for animal licenses, pick up fees, boarding and permit fees, dangerous dog registrations, adoptions, cremation fees and court ordered violation fees. After receiving payment, DAS employees process a three copy receipt, giving the white copy to the customer. After processing by the Finance Department, DAS keeps the pink copy, and Finance retains the blue copy (Exhibit 1).

As reflected in the DAS organizational chart, Director Jodi Walters manages an Animal Control Supervisor (who supervises Animal Control Officers), Kennel Technicians, a Veterinarian (who supervises a Veterinary

Technician), and an Administrative Assistant. The Administrative Assistant, **Rachel Jacofsky**, was responsible for supervising the Customer Service Representatives, the Customer Service Specialist and Fiscal Technician (Exhibit 2).

The Fiscal Technician, Shirley Kenney, initially discovered that a few receipts were missing. She found bundles of receipts and unprocessed checks in the Administrative Assistant's desk drawer. She was out of the office that day, but was asked about the bundles upon her return. The Administrative Assistant's job responsibilities included supervising the fiscal employees, as well as checking off the receipts in the logbook and taking the deposits to finance. Upon being confronted, the Administrative Assistant admitted that since last fall she had not been depositing all the payments she received (both cash and checks) and had taken some money for herself. Immediately after this, the Director asked her to provide more information about the defalcation. The Administrative Assistant stated that she would provide DAS with checks and cash receipts that she still possessed. The Administrative Assistant was terminated on August 5, 2002, after admitting to committing the defalcations referred to in this report. DAS and Internal Audit reviewed records provided by her. DAS has estimated that the Administrative Assistant withheld funds totaling \$11,697.00. This included \$3,866.00 in undeposited checks that DAS recovered. The checks were recently deposited and credited to DAS (Exhibit 3).

Internal Audit interviewed Jodi Walters, Shirley Kenney and Gloria Rodezno, Customer Service Specialist, and they provided records for this review. Internal Audit reviewed applicable DAS Procedures Manual sections with interviewees. These included both old procedures in effect prior to the defalcation, and new procedures instituted by DAS after discovery of the defalcation, to improve efficiency and controls.

FINDINGS

1. Prior to instituting new procedures, Domestic Animal Services (DAS) lacked adequate control for safeguarding monies and receipts.

Sufficient controls include separating the functions of authorizing, recording and custody. Assigning one person to perform more than one of these tasks, without oversight, enhances the risk of theft and concealment. Prior to the defalcation, inadequate controls gave the former Administrative Assistant sole responsibility for reviewing and supervising all of the following tasks: balancing all monies and receipts handled by employees, preparing deposits, and examining contents of employee's locking moneybags. Under the controls instituted after the defalcation, both the Fiscal Technician and a DAS Supervisor now individually account for and review all receipts and funds received for deposit.

Recommendation

As now established, one employee and a supervisor should reconcile and review all receipts issued, payments received, deposits prepared and contents of moneybags each day.

Have two DAS employees, including a Supervisor, sign off that they have reviewed these records. Select an official backup person in case of absence or unavailability of either individual. Utilize the updated forms, specifically:

Form A- Receipts Spreadsheet to track receipts as they are processed and to ensure proper accounting for all receipts (Exhibit 4).

Form B- Receipt Tracking Report to track the prenumbered receipts issued to DAS employees (Exhibit 5).

Form C- Receipts/Funds For Deposit to reconcile receipts with deposits (Exhibit 6).

2. Prior to instituting new controls, DAS did not require adequate individual accountability for receipts and deposits.

To maintain control over cash, custodians should sign to acknowledge receipt thereof. Issued receipt forms should be periodically reconciled with completed forms to reveal which receipts remain outstanding.

Only one person matched and reconciled the blank receipts issued to fiscal employees with the written receipts ultimately issued to customers. The previous procedures did not insure that all customers' payments were being deposited.

Recommendation

Continue to follow the new DAS procedures.

Internal Audit reviewed the new procedures and controls with DAS. These policies require fiscal employees to sign for receipts they receive, prior to issuing them. These procedures also require DAS employees to reconcile issued and unissued receipts, and to verify that all monies are deposited (Exhibit 7).

3. Prior to instituting new controls, DAS did not compare its deposits with the Finance Department reports of deposits.

DAS delivers and deposits monies and checks almost daily to the Finance Department. Several days later, DAS receives a Control Deposit report and official receipt generated by Finance. The Finance Department report lists all receipt numbers, the names of the customers, payment codes and amounts received for each item deposited. It also includes total monies received by category (Exhibit 8). Prior to this review, DAS had not prepared its own deposit slip or deposit item ticket record. Consequently, it had not been confirming that all sums delivered to Finance were being deposited.

Recommendation

For every deposit, DAS should prepare and maintain a record, listing each receipt number and amount, the total deposited and the deposit date.

DAS should modify Form C, Receipts and Funds For Deposit and add the following: The amount deposited for each individual receipt listed and the deposit date and total. These entries provide DAS with its own record to cross check the Finance Department's report on deposits.

4. DAS has been utilizing multiple policies, procedures, forms and controls pertaining to license tag collections.

The Animal License Tracking Procedure policy - revised 10-01-01, which had been in effect prior to the Internal Audit review, described general procedures for obtaining and issuing license tags. The policy did not include existing money handling procedures and which forms should have been prepared by DAS and veterinary clinic

personnel. (Exhibit 9). These requirements were listed in separate policy statements. A new policy for License Tracking Procedures was revised as of 10/15/2002. The money handling procedures and documentation requirements are included in this policy (Exhibit 10).

Multiple sources for policies and procedures can be difficult to follow because the applicable rules can be hard to locate and may be contradictory. One comprehensive source makes researching correct policies and procedures more efficient and timely.

Recommendation

Continue to follow all policies and procedures for license tag collections as recently combined into one comprehensive document.

Widely disseminate the new combined policy. Insure DAS and veterinary clinic personnel are familiar with and carefully follow all license tag and fiscal reporting requirements.

CONCLUSION

The Internal Audit Department encourages DAS to strictly adhere to the new policies and procedures to lessen the likelihood of any future defalcations.

The Internal Audit Department would like to thank Director Jodi Walters, Fiscal Technician Shirley Kenney and Customer Service Specialist Gloria Rodezno for their cooperation and assistance in this review.

DOMESTIC ANIMAL SERVICES - EXHIBIT LISTING

1. Receipt Form
2. DAS Organizational Chart
3. Redeposit of withheld checks
4. Form A- Receipts Spreadsheet
5. Form B- Receipt Tracking Report
6. Form C- Receipts/Funds for Deposit
7. DAS Procedure- Money Handling and Receipt Procedures- revised 10-16-02
8. Finance Department's Deposit Report
9. DAS Policy- Animal License Tracking Procedure- revised 10-01-01
10. DAS Policy- License Tracking Procedures- revised 10-15-02

**BOARD OF
COUNTY COMMISSIONERS
COLLIER COUNTY
NAPLES, FLORIDA 34112**

RECEIVED FROM Lynn Pendley
900 Hendo Way
 ADDRESS Coast Dr #114 CITY Naples 34114
 DATE 3/10/01 CHECK NO. 104-2
 DESCRIPTION ADOPT # 01-8006

VOID

INVOICE NO. C # 01-08631

FUND	COST CENTER	ORIG:	PROJECT	CA	CK	AMOUNT
001	155410	346410	A			10 ⁰⁰
010	155410	346450	S/N			20 ⁰⁰
						30 ⁰⁰

BY Janice Rudolph
DATE: 3/10/01

EXHIBIT 1
 A5-1

DOMESTIC ANIMAL SERVICES ORGANIZATIONAL CHART

AS OF 10/11/2002

**DOMESTIC ANIMAL SERVICES
DIRECTOR**
JODI WALTERS

**ADMINISTRATIVE
ASSISTANT**
VACANT

- Supervises Financial Employees
- Balances deposits to Finance
- Checks off receipts in log book

CUSTOMER SERVICE REPS (7)
BRYCE McCAUGHEY
CAROL HILL
NANCY KINGSBURY
BRANDY OTERO
EVA ORTIZ
LASHONDA WRIGHT
VACANT

- Usually covers front counter

FISCAL TECHNICIAN (1)
SHIRLEY KENNEY

- Takes deposits to Finance
- Controls receipts on spreadsheet

**CUSTOMER SERVICE
SPECIALIST (1)**
GLORIA RODEZNO

- Handles license receipts from Vets
- Puts receipts on pink slip

**ANIMAL CONTROL
SUPERVISOR**
GUY HALL

- Supervises Animal Control Officers

**ANIMAL CONTROL
OFFICERS (9)**
DANA ALGER
NICK ELIA
AL SANCHEZ
JORGE ARAUJO
ANITA MARTINDALE
RUTH BEHRE
BONNIE KUBISCEK
KURT ZEITLER
DAVID LEVITT
DONNA WILLIAMSON
MATT BISHOP
VACANT

- Picks up license money from Vets
- Approx. 30 Clinics divided by zone

KENNEL TECHNICIANS (8)
JUNE DUNFEE
LAURA KLINE (MISSY)
KIMBERLY BRANDES
DANIEL POWELL
KAREN GOMEZ
(HONGALEE SHELTER)
JOE HOMICH
DEBORAH HOMICH
FRANK WALLACE
VACANT
VACANT

VETERINARIAN
KAREN BROWN

VETERINARY TECHNICIANS (2)
MAIGAN HARVEY

(1) POSITION VACANT
DUE TO INSUFFICIENT
BUDGET FUNDS
WILL BE FILLED NEXT
BUDGET YEAR

MEMORANDUM

DATE: 4-Sep-02

SUBJECT: DOMESTIC ANIMAL SERVICES

BY: John Cleary, Internal Auditor
Larry Haut, Internal Auditor

The Collier County Clerk of Courts Finance Department has attached an official receipt of deposit dated September 4, 2002 in the amount of \$ 3,871.00 representing misappropriated funds recovered and credited to proper accounts of the Domestic Animal Services.

EXHIBIT 3

A5.3



County of Collier
BOARD OF COUNTY COMMISSIONERS

COLLIER COUNTY COURTHOUSE
3301 TAMiami TRAIL EAST
P.O. BOX 413044
NAPLES, FLORIDA 34101-3044

Dwight E. Brock
Clerk

ORIGINAL

#: 296882 09/04/2002

OFFICIAL RECEIPT
When Validated

CASH: 5.00
CHECK: 3866.00
TF AMT PAID: 3871.00

BY: TERRI F REG
DEPUTY CLERK

RECEIPT: 1198522

ME : ANIMAL CONTROL
PAYOR: ANIMAL CONTROL
REFNC: MISC CHECKS
CHCK#:

DESCRIPTION	AMOUNT
=====	=====
IMPOUND FEES - ANIMAL	3,128.00
NEUTERING PROGRAM	700.00
DEPOSITS -ANIMAL CONTROL	43.00

DEPT: ANIMAL CONTROL

TOTAL DUE: 3,871.00

Page 01 of 01

ASH

3.1

DEPOSIT TICKET

FOR CLEAR COPY, PRESS FIRMLY

DATE 9-1-02

	DOLLARS	CENTS
CURRENCY	0	00
COINS		
CHECKS LIST EACH SEPARATELY		
1		
2	3866	00
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
PLEASE RE-ENTER TOTAL HERE	TOTAL	3871 00

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED

COLLER COUNTY BOARD OF COUNTY COMMISSIONERS
LOCATION 101 - FINANCE DEPT.



\$

3871.00

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE ON ANY APPLICABLE COLLECTION AGREEMENT. DEPOSITOR MAY NOT BE AWARE OF ANY RESTRICTIONS OR OTHER LIMITATIONS ON THE DEPOSIT.

TOTAL ITEMS

[Empty box for total items]

TOTALS FOR REG: TF 09/04/2002 11:11 AM
 DEPT: ANIMAL CONTROL 3871.00
 DEPT: GRAND TOTAL 3871.00
 CASH TENDERED : 5.00
 CHECK TENDERED: 3866.00
 TOTAL - OTHER :
 TOTAL - BCC :
 TOTAL - FED :
 TOTAL - STATE :
 TOTAL - BOND :
 TOTAL - CARD :
 DAILY TOTAL : 3871.00
 TOT ACCT #: 2090000278581 3871.00

⑆000101⑆ ⑆067013700⑆ 1238577⑆ 09

3.2
45.5

Receipts Spreadsheet
Oct 2001 - Sept 2002

Form 'A'

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Receipt Number	Receipt Total	Cat	Dog	Misc	Board	Cat	Dog	Misc	Neuter	# of Lic	001	License	Adm Fee	Mileage & Fees	Notice of Violation	Cremation	Permits	Donation	Over Under	Misc
11101	2.50																	2.50		
12055	40.00					20.00			20.00											
42544	812.00									126	790.00	22.00								
42545	18.00									3	18.00									
42546	193.00									201	183.00	10.00								
42547	150.00									16	144.00	6.00								
42569	40.00					20.00			20.00											
42570	50.00								30.00											
42571	50.00								30.00											
42572	40.00					20.00			20.00											
42573	50.00								30.00											
42574	40.00					20.00			20.00											
42575	40.00					20.00			20.00											
42576	40.00					20.00			20.00											
42577	40.00					20.00			20.00											
42578	40.00					20.00			20.00											
142647	40.00					20.00			20.00											
142648	40.00					20.00			20.00											
142649	40.00					20.00			20.00											
142650	40.00					20.00			20.00											
142716	50.00								30.00											
142717	95.00				21.00				30.00											
142718	32.00			25.00	7.00															
142719	23.00			23.00																
142720	71.00									10	69.00	2.00								
142722	50.00								30.00											
142723	210.00			150.00	56.00				30.00											4.00
142724	39.00			25.00	14.00															
142725	25.00			25.00																
142726	50.00								30.00											
142727	129.00									10	113.00	16.00								8.00
142728																				

EXHIBIT 4
A5.6

RECEIPT TRACKING REPORT

	A	B	C	D	E
1	RECEIPT	ISSUED	EMPLOYEE'S	DATA	COMMENTS
2	NUMBER	TO:	SIGNATURE	ISSUED	
3	149012	Gloria			
4	149014	Gloria			
5	149037	Gloria			
6	149038	Gloria			
7	149039	Gloria			
8	149040	Gloria			
9					
10	149650				
11	149689				
12					
13	149724				
14	149760				
15	149761				
16	149762				
17	149773				
18	149774				
19	149775				
20	149798				
21	149799				
22					
23	149830				
24	149831				
25	149832				
26	149833				
27	149834				
28	149835				
29	149836				
30	149837				
31	149838				
32	149839				
33	149840				
34	149841				
35	149842				
36	149843				

AS.7

RECEIPTS/FUNDS FOR DEPOSIT

RECEIPTS FROM: _____

DATE _____

	A	B	C	D
	RECEIPT #	AMOUNT OF RECEIPT	RECEIPT & FUNDS GIVEN TO:	DATE
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	DEPOSIT	TOTAL _____		
31				
32				
34		DEPOSIT DATE _____		
34		DATE CHECKED FINANCE DEPOSIT REPORT _____		
35		CHECKED BY _____		
36				

EXHIBIT 6

A58

Collier County Domestic Animal Services Money Handling and Receipt Procedures

Collier County DAS maintains a bank total of \$300.00, which is used for money transactions. The \$300.00 bank is divided among several locked moneybags, which is audited at frequent intervals.

DAS receives BCC receipts from the Clerk of Courts, Finance Department. The DAS Fiscal Technician or a department representative is responsible for picking up and delivering BCC receipts to and from the finance department.

When receipts are assigned to DAS tracking is done in both departments as they are processed. DAS processes the BCC receipts using the following procedures.

The DAS Fiscal Technician keeps a Spread Sheet (Form A) of all receipt numbers received. This spread sheet is located on the "G" Drive and called the "Current Receipts Spread Sheet". When receipts are issued from finance the incoming receipt numbers are logged into this spread sheet by the Fiscal Technician prior to being issued within DAS. Form A is used to track receipts as they are processed and to ensure all receipts are processed properly and accounted for.

The incoming receipt numbers are also logged into the "Tracking Form" spread sheet (Form B). This form is also located on the "G" Drive. Form B is used by the Office Supervisor to track receipts issued.

Form B is printed out and issued to the Office Supervisor with each group of receipts received.

The Office Supervisor is responsible for tracking the location and usage of each receipt within the department using the Form B and the following procedures:

The Form B logs will be kept in a notebook by the Supervisor and updated each time receipts are issued to an employee.

When receipts are issued the date and the name of the employee receiving the receipts will be entered next to the receipt numbers. The receiving employee will sign for each receipt issued.

EXHIBIT 7

A5.9

All issued DAS BCC receipts are to be kept in locked moneybags. DAS locked moneybags have two keys. The Office Supervisor and the assigned DAS employee will have the keys associated with each moneybag. Each employee is responsible for his/her locked moneybag and the issued receipts. The moneybag is to be kept in the department safe when not in use.

DAS employees will use BCC receipts for all money transactions. To keep receipts current, receipts should be returned to the Office Supervisor within seven days.

When the DAS employee returns a processed receipt to the Office Supervisor a "Deposit Tracking Form" (Form C) is used. Form C is also located on the G Drive. When returning the used receipts and money to the Office Supervisor the employee's name, date returned, each receipt number and the receipt amount is to be listed on Form C. The Office Supervisor will check the list of used receipt numbers for accuracy date and sign Form C indicating listed receipts have been returned. The DAS employee will deliver Form C to the Fiscal Technician, who will keep this form in a binder.

The Office Supervisor will check the receipts and money to ensure the accurate amount of money has been received and to ensure the receipts are completed properly.

Once the receipts have been reconciled the money and receipts are to be placed in the "DAS Locked Deposit Bag" and placed into the DAS safe until transported to Finance.

The DAS locked deposit bag has three keys. These keys are assigned as follows, one to the DAS Director, one to the DAS Officer Supervisor and one to the County Finance Department. The DAS locked deposit bag will be transported to the County Finance Department a minimum of three times a week or more depending on the transactions taking place.

Once the DAS locked deposit bag is delivered to Finance, the Finance Department will unlock the bag and reconcile the money and receipts. Finance will return the pink copies of each receipt marked paid in the deposit bag to the DAS representative.

Once the pink copies of the receipts are processed by Finance and returned to the DAS representative the receipts are to be delivered to the DAS Fiscal Technician. The Fiscal Technician will enter the information for each processed receipt in the Form A spread sheet and double check Form C to ensure all receipts processed through DAS have been processed through Finance.

When DAS receives the Deposit Report from Finance, the Fiscal Technician will balance the deposit total on Form C.

The Form A spread sheet will allow a quick review of any missing receipts. The Fiscal Technician will report missing receipts to the Office Supervisor and the DAS Director upon discovery for investigation.

Revised: 10/16/02



County of Collier
BOARD OF COUNTY COMMISSIONERS

COLLIER COUNTY COURTHOUSE
3301 TAMiami TRAIL, EAST
P.O. BOX 413044
NAPLES, FLORIDA 34101-3044

Dwight E. Brock
Clerk

ORIGINAL

OFFICIAL RECEIPT
When Validated

BY: GENA S
DEPUTY CLERK

V#: 296341 07/20/2002
CASH: 1651.00
CHECK: 2691.00
65 AMT PAID: 4342.00

RECEIPT: 1197941

NAME : ANIMAL CONTROL
AYOR: ANIMAL CONTROL
REFNC: MISC RECEIPTS
CHCK#:

DESCRIPTION	AMOUNT
ANIMAL LICENSES	371.00
ANIMAL LICENSES	24.00
IMPOUND FEES - ANIMAL	2,130.00
NEUTERING PROGRAM	584.00
CREMATION FEES	955.00
KENNEL PERMITS	150.00
DEPOSITS -ANIMAL CONTROL	128.00

DEPT: ANIMAL CONTROL

TOTAL DUE: 4,342.00

Page 01 of 01

EXHIBIT 8

AJ.12

ANIMAL
Dept. 01

Screen 10

RECEIPT #	NAME	001 155410 329810	610 155410 329810	001 155410 346410	610 155410 346450	001 155410 346470	610 000000 202000	001 155410 329820	610 155410 341890	001 155410 341890	610 000000 202000	001 155410 341890	TOTAL
148353	BRIDGETTE PALMER			20.00	30.00								56.00
148354	TAMI SLAVICH			32.00									32.00
148355	REBECCA CREGMILES			20.00	30.00								56.00
148356	JUAN RODRIGUEZ			75.00									75.00
148357	DAS	43.00	12.00										55.00
148429	DAS	74.00	12.00										86.00
148430	DAVE VEST			32.00									32.00
148431	LIZ RHODES			75.00									75.00
148432	ADAM QUINTANILLA			25.00									25.00
48433	KATRINA CIESIEWSKI			20.00	30.00								50.00
148434	JAMES KEEFER			20.00	20.00								40.00
148435	LINDA C FLORES			20.00	30.00								50.00
148436	KAT KANDER			20.00	20.00								40.00
148437	LAURIE SEGRAVES			20.00	20.00								40.00
148438	DAMALA BISHOP/HUGHES			96.00									96.00
148439	CAMILLE SCHALLER												43.00
148440	SCOTT RUSSO			35.00									35.00
148464	SEVEN NAVARRO			50.00									50.00
145465	JESSICA BESSERY			20.00	30.00								50.00
148466	JASON PRATT			20.00									20.00
148467	MARIA REMUDO			153.00		8.00							161.00
148468	MIKE WARREN			82.00									82.00
148469	PILAR RODRIGUES			32.00									32.00
148470	MARTHA GUTIERREZ			185.00									185.00
148471	LARRY POPE			71.00									71.00
148472	DOUG BIHNER			75.00									75.00
148473	SORAYA GARCIA			20.00	30.00								50.00
148474	TAMMY LOPEZ			20.00	20.00								40.00
148475	MARGIT BONNYAI			20.00	30.00								50.00
148481	DAS	12.00			4.00								16.00
148488	ANAVRES MORENA			25.00									25.00
148489	TONY LAINHART			50.00									50.00
148490	HEATHER NELSON			40.00									40.00
148491	JAMES/JENNIFER WAGNER			20.00	30.00								50.00
148492	DAWN KIMBALL			20.00									20.00
148496	DAS	121.00		30.00									151.00
148509	CHAS ALLEN			145.00									145.00
148510	JASON PRATT			20.00	30.00								50.00
148511	TAMMY CARAWAY			20.00	30.00								50.00
148512	DAS	121.00		20.00									141.00
148522	BLOSSOMS RANCH												52.00
148524	NAORTH NAPLES VET												121.00
148545	GROOMINGDALES OF NAPLES					947.00							947.00
148546	NAPLES PET SALON												50.00

9.1
A5.12

ANIMAL
Dept. 01

Sci. Unit 10

RECEIPT #	NAME	001	610	001	610	001	610	001	610	001	610	001	610	001	610	001	610	001	610	001	TOTAL
148555	BRIAN CRAIG	155410	329810	155410	346450	155410	346470	155410	366900	155410	329820	155410	202000	155410	369700	155410	341890	155410	652910	4.00	54.00
148556	MARGI TIEBOUT TOURON	20.00	20.00	20.00	30.00	20.00	30.00	20.00	30.00	20.00	30.00	20.00	30.00	20.00	30.00	20.00	30.00	20.00	30.00	6.00	56.00
148557	ATIBA WALDEN	164.00	164.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	164.00
148558	WANDA L SMITH	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	40.00
148559	MARY ELLEN ERNST	40.00	40.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	83.00
148560	JACKIE DILLINGER	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	40.00
148600	JIM ANGLIN	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	40.00
148561	AUGUSTIN LUCIO JR	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	40.00
148562	HEATHER BROWN	82.00	82.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	43.00
148563	THOMAS LEE	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	82.00
48564	RACHELLE SCHLAUDER	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	25.00
148565	KIMBERLY TREMULIS	89.00	89.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	3.00	40.00
TOTAL		371.00	24.00	2130.00	584.00	955.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.00	4,342.00

TOTAL CASH 1,651.00
 TOTAL CHECKS 2,691.00
 TOTAL REVENUE 4,342.00
 DIFFERENCE 0.00

8.2
 45.14

Collier County Domestic Animal Services Animal License Tracking Procedure

Collier County ordinance requires all dogs and cats over the age of four months obtain a county animal license.

Animal license tags are tracked and provided by Domestic Animal Services in Collier County. Tags are sold at Domestic Animal Services and at all veterinarian offices in Collier County. Collier tags are also sold at some clinics in Lee County.

An inventory of all tags and their location must be kept at all times.

Tags are placed in numerical order in the office supply room at Domestic Animal Services. Each box contains 100 individually wrapped tags.

Tags are issued in boxes of 100 to area vet clinics and to Domestic Animal Services. When a request is made for tags the following procedure should be used:

Incoming Calls Requesting Tags:

1. Verify the name and location of the clinic requesting tags.
2. Enter a request for service in the computer.
3. Dispatch request to the officer working the area where the clinic is located.

Tag Requests to be completed by Officers as follows:

1. In the office supply area there is a clipboard located in the file cabinet where the license tags are kept. The clipboard holds the license tracking report. (A list of each box of tags.)
2. Verify you have the next box to be issued.
3. Enter on the license tracking report the date issued, name of the clinic you are issuing too and your initials.
4. Mark the clinic name on the box to prevent a mix up in boxes.
5. Deliver the box of tags to the appropriate clinic.
6. Close your Request for Service.

EXHIBIT 9

AJ.15

NOTE: The tracking procedure for tags issued to Domestic Animal Services follows the same procedure with office staff completing the procedure.

VJW revised 10-01-01

9.1

AS.16

Collier County Domestic Animal Services License Tracking Procedures

Collier County Domestic Animal Services maintains and tracks the animal licensing program for all dogs and cats in Collier County. On January first of each year, new county animal license tags are introduced. The county animal license tags are imprinted with the year of issue and are consecutively numbered. Tags are boxed and issued in groups of one hundred. The color of the county animal license tag changes each year to help distinguish the year of issue. Collier County animal license tags are current for one year from the date of issue.

License Tag Issuance:

All county animal license tags are kept in numerical order in the main office supply room in a locked supply cabinet at Domestic Animal Services. To ensure proper tracking of all tags a tracking log sheet (form A) is also kept in this office supply cabinet.

The animal license tags are prepackaged in boxes of one hundred. Tags are never issued in groups of less than one hundred. Each box (100 tags) is preprinted on the tracking log sheet (form A) located in the cabinet.

When a box of tags is removed from the cabinet an entry will be made on the tracking log sheet (form A) next to the preprinted corresponding tag numbers. Staff will enter the date of issuance, the clinic name and the name of the staff member issuing the box.

Staff members will write the assigned animal clinic name on each animal license tag box to ensure no mix up in assignment occurs. The box of animal license tags will then be transported to the requesting animal clinic.

When animal license tags are issued to Domestic Animal Services the same procedure is followed and DAS is recorded as the place of issue instead of a clinic name on the tracking log sheet (form A) located in the supply cabinet.

Monthly Pick-Up of Issued Tags:

On the 15th of each month a work order (form B) is generated by the Fiscal Technician for each veterinary clinic and issued to the Animal Control Officer working the corresponding area. The Animal Control Officer is responsible for picking up the license forms (form F) and the check relating to the monthly sale of animal license tags associated with each clinic.

The Animal Control Officer returns the license forms (form F) and check to the Domestic Animal Services Fiscal Technician for processing and closes the request for service (form B), once the task has been completed.

EXHIBIT 10

AS.17

Money and Receipt Tracking:

The Fiscal Technician will keep an accurate account of all animal license tags in the following manner:

A monthly request for service (form B) is generated by the Fiscal Technician and issued to the Animal Control Officer working the corresponding area. Once the request is issued it is recorded on a tracking sheet (form C) kept by the Fiscal Technician. As the license forms (form F) and corresponding checks are returned to the Fiscal Technician the date of return is recorded on this tracking sheet (form C).

Each group of animal license forms (form F) received from a veterinarian clinic is sorted by numerical order to verify how many and which tags have been issued. This information is then entered on a BCC receipt (form D). Each animal license form (form F) is then sorted by the dollar amount of the tag issued. This information is also recorded on the same BCC receipt (form D). One dollar for each license sale is deducted from the total sale amount as per County Resolution No. 96-63. The total collected sale is then recorded on the BCC receipt (form D). Once the BCC receipt (form D) and check are reconciled the receipt and check are given to the supervisor with a DAS deposit tracking form (form I).

The Fiscal Technician will also keep a spreadsheet (form E) for each veterinarian indicating the dates, receipt numbers, total payments and check numbers received for the year.

Animal License Tag Tracking:

Each animal license form (form F) contains information relating to a pet and pet owner, in addition to the animal license tag number. All of this information is entered into the DAS data base program.

After all license information is entered into the computer data base an animal license tag report (form G) is generated by numerical order. All missing animal license tag numbers are noted in the animal license tag tracking spreadsheets (form H). A copy of the animal license tag spreadsheet (form H) is sent to the animal clinics with a request for any missing animal license tag information to be included in the next collection.

Annual Tag Reconciliation:

During the month of December of each year the Fiscal Technician will issue a box of tags for the up coming year to all area clinics. The new animal license tags will be delivered to each clinic prior to December 31st.

At the end of each calendar year all animal license tags are to be accounted for. All animal license tags not issued prior to January first of each year are to be returned to Collier County Domestic Animal Services. The unused tags will be collected with the January 15th collection from each clinic.

After all pervious year animal license tags are returned to DAS, a numerical count of the animal license tags will be done to ensure all animal license tags are accounted for. All missing animal license tags will be noted on the license tracking forms (form H). A final request for missing animal license tags will be issued to the assigned clinics.

Revised 10/15/02