



Hillsborough
County Florida

**Board of County Commissioners
County Internal Auditor's Office**

**Pet Resources Center Foster Program
Report #2024-10
August 21, 2024**



**Hillsborough
County Florida**

County Internal Auditor

Peggy Caskey, CIA, CISA, CFE

601 E. Kennedy Blvd., 16th Floor

P O Box 1110 Tampa, FL 33601-1110

(813)274-6795

Board of County Commissioners

Donna Cameron Cepeda

Harry Cohen

Ken Hagan

Pat Kemp

Christine Miller

Gwendolyn "Gwen" W. Myers

Joshua Wostal

County Administrator

Bonnie M. Wise

County Attorney

Christine Beck

TO: Board of County Commissioners
FROM: Melinda Jenzarli, Acting County Internal Auditor
DATE: August 21, 2024
SUBJECT: Pet Resources Center Foster Program, Report #2024-10

Pursuant to the 2024 Annual Audit Plan, the County Internal Auditor's Office (CIAO) conducted an audit engagement of the Pet Resources Center (PRC) Foster Program. The Audit Team's objective was to determine the maturity of the PRC Foster Program management activities.

The purpose of this Report is to provide management with independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. As such, this Report is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this engagement, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate the cooperation and professional courtesies extended to the Audit Team. The County Administrator gave the Audit Team full, free, and unrestricted access to all applicable activities, records, property, and personnel necessary to accomplish the stated objective of this engagement. Personnel also provided necessary assistance for the Audit Team to effectively perform the engagement in an efficient manner.

Sincerely,

Melinda Jenzarli, CPA, CIA, CISA, CFE, MBA
Acting County Internal Auditor

Copy: Dexter Barge, Assistant County Administrator
Christine Beck, County Attorney
Greg Horwedel, Deputy County Administrator
Scott Trebatoski, Director Pet Resources
Bonnie M. Wise, County Administrator

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EXECUTIVE SUMMARY

Pursuant to the 2024 Annual Audit Plan, the CIAO conducted an audit engagement of the PRC Foster Program. The Audit Team's objective was to determine the maturity of the PRC Foster Program management activities in three key areas.

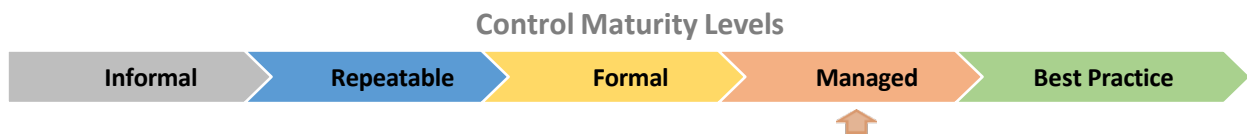
1. Foster Volunteer Vetting and Training - Collectively, the Foster Program standard operating procedures (SOPs), control design, and activities performed provide a reasonable level of assurance that the risk of foster volunteers (fosters) being unsuitable and/or unprepared to care for animals is mitigated. Mitigation of this risk enables the PRC to efficiently and effectively achieve its principal business objective of ensuring fosters are adequately vetted and trained to provide a safe and nurturing environment for all foster care animals.
2. Foster Volunteer Recruitment and Animal Placement - Collectively, the Foster Program SOPs, control design, and activities performed provide a reasonable level of assurance that the risk of alternatives to the shelter not being available is mitigated. Mitigation of this risk enables the PRC to efficiently and effectively achieve its principal business objective of ensuring fosters are recruited to provide temporary care for homeless animals while awaiting adoption.
3. Animal Tracking and Record Keeping - Collectively, the Foster Program SOPs, control design, and activities performed provide a reasonable level of assurance that the risk of inaccurate or missing information in animal records is mitigated. Mitigation of this risk enables the PRC to efficiently and effectively achieve its principal business objective of ensuring animals in foster care are properly identified and tracked with accurate medical records recorded in Chameleon.

The Audit Team evaluated the impact control deficiencies had on achieving business objectives. The evaluation results are included in this Report.

Minor concerns that may have been identified and not included in this Report were communicated to management and/or corrected during fieldwork.

The exit conference was held on July 22, 2024.

OVERALL OPINION



It is the Acting County Internal Auditor's overall opinion that the PRC Foster Program is at the Managed control maturity level. Monitoring techniques are employed to measure success. Controls are well-defined and documented, with a greater reliance on prevention versus detection. SOPs provide detailed guidance. There is clarity on roles, responsibilities, authorities, and accountability.

AUDITED BY

Melinda Jenzarli, CPA, CIA, CISA, CFE, MBA, Acting County Internal Auditor
Abram Gablla, CIA, CGAP, Senior Internal Auditor
Jeremy Miller, CIA, MBA, Senior Internal Auditor

BACKGROUND INFORMATION

The PRC Foster Program plays a pivotal role in the welfare of animals in the community. Established to address the growing number of animals entering the shelter and alleviate overcrowding, the Foster Program operates through a network of fosters who provide temporary care for animals awaiting adoption. These fosters undergo training to ensure they can meet the animals' basic needs and provide enrichment activities and socialization that improve their physical and emotional well-being. Fosters provide valuable insights into an animal's personality, enabling the PRC staff to create more accurate profiles to enhance adoption rates.

The Foster Program is specifically beneficial for animals deemed less adoptable due to factors such as age, breed, medical conditions, or behavioral challenges. By providing these animals individualized attention and care, the Foster Program increases their chances of overcoming these challenges and finding forever homes.

The PRC Rescue/Foster Team oversees the Foster Program. It uses the Better Impact Volunteer Management software (Better Impact) to manage fosters and Chameleon, an integrated shelter case management system, for animal tracking and record keeping. The PRC Rescue/Foster Team also manages matching animals with suitable foster homes, offers ongoing support to fosters, and facilitates the adoption process.

Between April 1, 2023, and March 31, 2024, 1,636 animals were placed with a foster for an average of 36 days. Figure 1 includes the outcome status for these animals as of March 31, 2024.

Figure 1 – Foster Program Animal Outcomes

Animal Outcome	Total Animals	Percent of Total	Outcome Explanation
Adopted	1,379	84.3%	The PRC generally considers an animal adopted when it no longer provides care, including medical treatment. Various rescue groups adopted 411 of these animals.
Deceased	73	4.5%	Animals that deceased without the intervention of euthanasia drugs. Underage kittens account for 57 of these animals. Fosters are required to return deceased animals to the PRC for a medical examination to confirm the cause of death.
Euthanized	38	2.3%	The PRC has established an outcome pathing committee comprised of at least one employee from every section of the operations to evaluate each animal being considered for euthanasia, including medical conditions, behavioral concerns, and pain and suffering, before making a unified decision on the best course of action.
Foster	112	6.8%	Animals in the care of a foster.
Missing	4	0.3%	Animals that went missing while in the care of a foster.
Returned to Owner	14	0.9%	Animals reunited with their owner.
Returned to Outdoor Home	16	0.9%	Community cats returned to their outdoor home.

ENGAGEMENT OBJECTIVE

The Audit Team's objective was to determine the maturity of the PRC Foster Program management activities.

APPROACH

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that the CIAO plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. The Acting County Internal Auditor believes that the evidence obtained provides this reasonable basis.

To assist in evaluating the control environment, the CIAO follows the Committee of Sponsoring Organizations of the Treadway Commission framework (COSO). This standardized system assesses and enhances internal controls, risk management, and business processes to help organizations maintain accountability and achieve goals and objectives.

SCOPE

The Audit Team determined whether the following principal business objectives support the achievement of the primary business objective to make life better for the people and pets of the community through expert assistance and education and serve their needs through innovative programs that help keep animals out of the shelter, reserving the shelter space for only those animals in extreme need.

- Fosters are adequately vetted and trained to provide a safe and nurturing environment for all foster care animals.
- Fosters are recruited to provide temporary care for homeless animals while awaiting adoption.
- Animals in foster care are properly identified and tracked with accurate medical records recorded in Chameleon.

The Audit Team conducted interviews, observations, and testing on the control environment and activities performed from April 1, 2023, through March 31, 2024, as follows:

- **Data Reliability:** A data reliability analysis was conducted to validate that the data provided by the PRC on the 1,636 animals in the Foster Program during the audit period is reliable and complete to ensure the accuracy of engagement conclusions.
- **Walkthrough:** A judgmental sample of two animals was selected to walkthrough all control activities to determine the most appropriate testing approach.
- **Testing Approach:** Based on the data reliability and the walkthrough results,
 - A random sample of 24 animals was selected using a 90% confidence interval to test all control activities.
 - Information in Chameleon, including intake/outcome history and medical records for 29 animals in foster care for six months or greater, was reviewed to validate there was documentation to support a more extended stay in the Foster Program.

POSITIVE ATTRIBUTES

The PRC consistently takes an innovative approach, maximizes resources, and leverages partnerships with local and regional shelters and rescue groups to save and improve the lives of animals. For example, the PRC:

Collaboration and Coordination

- Helped to coordinate a mega adoption event in May 2024 that included seven surrounding counties and resulted in 459 dogs finding homes.
- Collaborates with rescues and advocacy groups, including Rescue Me Tampa, to improve the chances of finding a home for animals at risk of being euthanized.

Innovative Programs

- Established a Working Cats Program for cats that cannot be returned to their outdoor home due to health or environmental hazards. The Working Cats Program places outdoor cats in barns, warehouses, and other places that can benefit from rodent control.
- Instituted a Pawdition Program, which allows an animal to be adopted on a trial basis to ensure the home is a good fit for the animal and the adopter.
- Redeveloped its Volunteer Program (post-COVID) to new vibrancy with hundreds of active volunteers giving 21,226 hours in 2023.
- Instituted a Pet Retention Program that provides low-cost resources and information to help pet owners keep their pets instead of relinquishing them to the shelter.
- Provided free spay/neuter, vaccines, and rabies tags to 257 bully breed dogs 40-90 pounds in FY2023 and 167 in FY2024 through its Operation Pit Stop Program.
- Through its Pizza for Pets Program, partners with local restaurants to increase awareness about adoptable animals. Participating restaurants display information and pictures of adoptable animals on flyers or packaging to aid in marketing them to potential adopters.

Commitment to Live Outcomes

- Has a multi-disciplinary professional team, including veterinarians that seeks out live outcome solutions for animals at risk of being euthanized.
- Recorded the highest lifesaving percentage of 96% overall in FY2023 for all cats and dogs taken in by PRC (including those kept offsite with fosters) and all animals kept out of the shelter successfully through aid provided to the original owner.

AUDIT COMMENTS

**PRINCIPAL BUSINESS OBJECTIVE
FOSTER VOLUNTEER VETTING AND TRAINING**

AUDIT COMMENT 1

Collectively, the Foster Program SOPs, control design, and activities performed provide a reasonable level of assurance that the risk of fosters being unsuitable and/or unprepared to care for animals (Partner/Alliance Risk) is mitigated during the following activities:

- Foster Volunteer Application Approval
- Foster Volunteer Orientation and Training
- Foster Volunteer Ongoing Monitoring

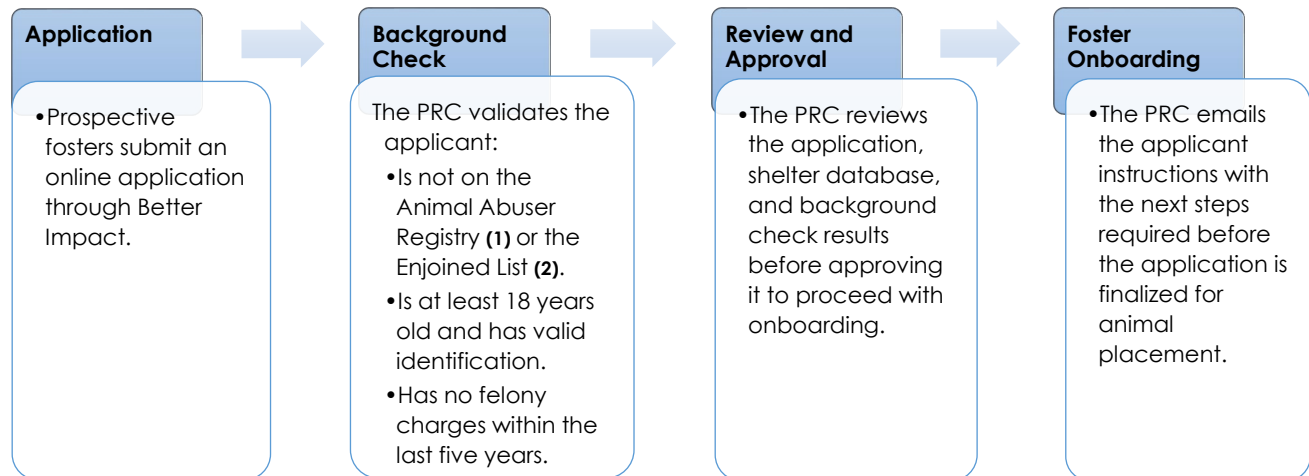
Mitigation of this risk enables the PRC to efficiently and effectively achieve its principal business objective of ensuring fosters are adequately vetted and trained to provide a safe and nurturing environment for all foster care animals.

1.1 FOSTER VOLUNTEER APPLICATION APPROVAL

ACTIVITY OVERVIEW

The PRC foster volunteer application and approval activity requires completing an online application, passing a background check, and receiving final approval and onboarding materials., as outlined in Figure 2 below.

Figure 2 - Foster Application and Approval Process



- (1) The Hillsborough County Animal Abuser Registry Ordinance 16-18 was adopted on September 8, 2016, requiring anyone convicted of an animal abuse offense after November 1, 2016, to self-register within ten business days after their release from incarceration or, if not incarcerated, from the date of the conviction judgment. The Hillsborough County Attorney's Office maintains this list.
- (2) Individuals are added to the Enjoined List when deemed unable or unfit to care for animals through a civil case or court order. Code Enforcement Animal Control maintains this list.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the foster volunteer application approval activity.

To determine if the activities performed conform with the control design, the Audit Team validated the following for the 24 fosters included in the sample:

- An application was completed through Better Impact that includes all required information as outlined in the Hillsborough County PRC SOP, § 1.1 Foster Trainings and Foster Parent Approval, Foster Volunteer Onboarding.
- The PRC Rescue/Foster Team:
 - Performed a background check to validate that the applicant is not on the Animal Abuser Registry or Enjoined List, was at least 18 years old, had valid identification, and had not been charged with a felony in their county of residence in the last five years.
 - Reviewed the completed application and background check results before approval.
 - Emailed the applicant instructions with the next steps required before the application was finalized for animal placement.

Figure 3 – Foster Volunteer Application Approval		
PRINCIPAL BUSINESS OBJECTIVE – Foster volunteers are adequately vetted and trained to provide a safe and nurturing environment for all foster care animals. RISK: Partner/Alliance Risk – Foster volunteers are unsuitable and/or unprepared, compromising the best possible outcome for foster care animals. COSO CONTROL: Direct Controls Related to Business Systems – There are specific direct controls built into business systems to ensure the desired results are achieved.		
Higher-Level Written Guiding Principles	Activities Performed Conform with Written Guiding Principles	
There are no higher-level written guiding principles for this activity.	N/A	
SOP	SOP Provides Adequate Guidance	
Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, Foster Volunteer Onboarding, establishes the foster volunteer approval process for the Foster Program, which includes submitting an online application, passing a background check, completing online orientation, reviewing, and signing the handbook, and receiving final approval and onboarding materials.	Yes	
Control Reviewed	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Prospective fosters must complete an online application, pass a background check, and receive approval and onboarding materials.	Yes	Yes

RESULTS

The test results below indicate that the foster volunteer application approval activity enables the PRC to ensure that fosters are adequately vetted to provide a safe and nurturing environment for foster care animals.

Conformance with Written Guiding Principles

There are no higher-level written guiding principles for this activity.

SOP Provides Adequate Guidance

The Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, provides adequate detailed written guidance to ensure fosters are adequately vetted and approved.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. The electronic submission of applications through Better Impact, integrated with the mandatory background checks, streamlines the foster application process and ensures that approved applicants have been adequately vetted.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. The 24 fosters tested revealed no significant deviations from established procedures as required per the Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval.

1.2 FOSTER VOLUNTEER ORIENTATION AND TRAINING

ACTIVITY OVERVIEW

Before a foster is approved for animal placement, the following two steps must be completed:

1. The foster reviews and signs the Foster Volunteer Handbook Acknowledgement.
2. The foster completes a mandatory online orientation that covers the PRC Foster Program policies and procedures, the fostering process, and the types of fostering available. A quiz is administered at the end of the orientation to test the applicant's understanding of the requirements.

Upon signing the Foster Volunteer Handbook Acknowledgement and completing the online orientation, the foster's status is updated to "Accepted" in Better Impact, and a Person ID is created in Chameleon.

The PRC offers various additional training opportunities, as described in Figure 4.

Figure 4 – Foster Training Opportunities

Training Title	Description
Medical	In-person training for fostering animals with specific medical needs.
Behavioral	In-person consultations for fostering animals with behavioral issues.
Kitten Fostering	Online training covering kitten care, litter training, socialization, etc.
Bottle Baby	Online and in-person training covering bottle feeding, stimulating kittens, etc.
Adventure Trails	Online training covering the procedures and safety tips for the Adventure Trails Program.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the foster volunteer orientation and training activity.

To determine if the activities performed conform with the control design, the Audit Team validated that the Foster Volunteer Handbook Acknowledgement was reviewed and signed, and the mandatory online orientation and quiz were completed with a passing score for the 24 fosters sample tested.

Figure 5 – Foster Volunteer Orientation and Training		
PRINCIPAL BUSINESS OBJECTIVE – Foster volunteers are adequately vetted and trained to provide a safe and nurturing environment for all foster care animals. RISK: Partner/Alliance Risk - Foster volunteers are unsuitable and/or unprepared, compromising the best possible outcome for foster care animals. COSO CONTROL: Other Training/Education Methods – There are any other processes or activities which increase the assurance that people have the necessary knowledge and skill.		
Higher-Level Written Guiding Principles	Activities Performed Conform with Written Guiding Principles	
There are no higher-level written guiding principles for this activity.	N/A	
SOPs	SOP Provides Adequate Guidance	
Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, Foster Orientation and Trainings, establishes the mandatory training required for foster volunteers. Before fostering any animals, fosters must complete an online orientation, pass a quiz, and review and sign the Foster Volunteer Handbook Acknowledgement. Optional training opportunities include medical care, behavior consultations, kitten care basics, and bottle-feeding techniques.	Yes	
Control Reviewed	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Before a foster is approved, they must review and sign the Foster Volunteer Handbook Acknowledgement and complete an online orientation covering the Foster Program policies, the fostering process, and the types of fostering available. A quiz at the end tests their understanding of the requirements.	Yes	Yes

RESULTS

The test results below indicate that the foster volunteer orientation and training activity enables the PRC to ensure that fosters are adequately trained to care for animals successfully.

Conformance with Written Guiding Principles

There are no higher-level written guiding principles for this activity.

SOP Provides Adequate Guidance

The Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, provides detailed written guidance to ensure fosters are adequately trained.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. The mandatory review of the Foster Volunteer Handbook and signature acknowledge help to ensure that fosters understand and agree to follow the fostering requirements. The online orientation and availability of additional training opportunities provide a comprehensive approach to foster education.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. The 24 fosters tested revealed no significant deviations from established procedures as required in the Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval.

1.3 FOSTER VOLUNTEER ONGOING MONITORING

ACTIVITY OVERVIEW

As a business partner, the CIAO supports the PRC's ongoing foster monitoring control by performing quarterly data analytics to compare the foster and adopter names and addresses to individuals on the Animal Abuser Registry and Enjoined List. The PRC reviews any matches and requests the Code Enforcement Animal Control Division (Animal Control) to perform a site visit and remove an animal if needed.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the Foster Volunteer Ongoing Monitoring activity.

To determine if the activities performed conform with the control design, the Audit Team reviewed data analytics results for the quarters ending June 30, 2023, September 30, 2023, December 31, 2023, and March 31, 2024.

Figure 6 – Foster Volunteer Ongoing Monitoring		
PRINCIPAL BUSINESS OBJECTIVE – Foster volunteers are adequately vetted and trained to ensure a safe and nurturing environment for all foster care animals. RISK: Partner/Alliance Risk – Foster volunteers are unsuitable and/or unprepared, compromising the best possible outcome for foster care animals. COSO CONTROL: Employee/Supervisor Observation – Employees and/or supervisors directly observe the current status of achievement related to one or more business/quality objectives.		
Higher-Level Written Guiding Principles	Activities Performed Conform with Written Guiding Principles	
There are no higher-level written guiding principles for this activity.	N/A	
SOPs	SOP Provides Adequate Guidance	
PRC Continuous Data Analytics Roles, Responsibilities, and Process Agreement , establishes the process for the CIAO to 1. acquire the data, 2. conduct the quarterly analysis, and 3. communicate the results to the PRC, and for the PRC to 1. review the results, 2. request Animal Control perform an on-site visit and remove an animal if needed, and 3. communicate the results of its review and any on-site visits performed by Animal Control to Code Enforcement, the County Attorney, the CIAO, and the Deputy County Administrator.	Yes	
Control Reviewed	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
As a business partner, the CIAO supports the PRC's ongoing foster monitoring control by performing quarterly data analytics to compare the foster and adopter names and addresses to individuals on the Animal Abuser Registry and Enjoined List. The PRC reviews any matches and requests Animal Control to perform a site visit and remove an animal if needed.	Yes	Yes

RESULTS

The test results below indicate that the foster volunteer ongoing monitoring activity enables the PRC and Animal Control to identify fosters and individuals living with fosters on the Animal Abuser Registry or Enjoined List and take appropriate action to safeguard the well-being of animals in the Foster Program.

Conformance with Written Guiding Principles

There are no higher-level written guiding principles for this activity.

SOP Provides Adequate Guidance

The PRC Continuous Data Analytics Roles, Responsibilities, and Process Agreement provides adequate detailed written guidance to ensure animals inadvertently placed in a foster home with an individual on the Animal Abuser registry or the Enjoined List are identified and removed.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. This ongoing monitoring control allows the PRC to identify fosters that may have been added to the Animal Abuser Registry or Enjoined List after approval and if an individual on one of these lists is living with the foster. The PRC and Animal Control timely review and investigate potential matches and take action to remove the animal if needed.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. While no matches were identified for animals placed with a foster, data analytics identified one match where an adopter lived in the same home as an individual on the Enjoined List for the June 30, 2023, quarter. An Animal Control Investigator was assigned to the incident to ensure the animal was removed from the home.

**PRINCIPAL BUSINESS OBJECTIVE
FOSTER VOLUNTEER RECRUITMENT AND ANIMAL PLACEMENT**

AUDIT COMMENT 2

Collectively, the Foster Program SOPs, control design, and activities performed provide a reasonable level of assurance that the risk of alternatives to the shelter not being available (Service or Quality Risk) is mitigated during the following activity:

- Animal Placement, Care and Marketing.

Mitigation of this risk enables the PRC to efficiently and effectively achieve its principal business objective of ensuring fosters are recruited to provide temporary care for homeless animals while awaiting adoption.

2.1 ANIMAL PLACEMENT, CARE AND MARKETING

ACTIVITY OVERVIEW

Before placing an animal with a foster, the PRC considers the animal's specific needs including, age, temperament, special requirements, and the foster's experience, preferences, and limitations listed in their application, such as pet allergies, ability to handle large dogs, other animals in the home, etc.

Once an animal is placed, the foster is required to care for and market the animal as described in Figure 7.

Figure 7 – Animal Care and Marketing Requirements

Animal Care	Animal Marketing
✚ Provide food, water, shelter, and care. ✚ Attend scheduled veterinary exams and appointments. ✚ Follow the veterinarian's recommendations and treatment protocols. ✚ Contact the PRC immediately if the animal's health changes. ✚ Return the animal for surgery, placement, or further care as determined by the PRC.	✚ Provide the PRC with updated photos and notes to aid adoption. ✚ Create kennel cards for available fosters to display in the PRC lobby. ✚ Share information on social media and the PRC website. ✚ Participate in the Pizza for Pets Program and PRC's Foster Friday Facebook highlights.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the animal placement, care and marketing activity.

To determine if the activities performed conform with the control design, the Audit Team validated the following for the sample of 24 fosters:

- Before placing an animal with a foster, the PRC considered the animal's specific needs and the foster's experience, preferences, and limitations listed in their application.
- The foster maintained contact with the PRC Rescue/Foster Team to provide photos, notes, and any changes in the animal's health.
- The foster actively marketed the animal.

Figure 8 – Animal Placement, Care, and Marketing		
PRINCIPAL BUSINESS OBJECTIVE - Foster volunteers are recruited to provide temporary care for homeless animals while awaiting adoption. RISK: Service or Quality Risk - Alternatives to the shelter are not available resulting in overcrowding and diminished well-being for homeless animals. COSO CONTROL: Management Communication Processes - Management personnel at all levels are encouraged and trained to effectively communicate with employees in their business units.		
Higher-Level Written Guiding Principles	Activities Performed Conform with Written Guiding Principles	
There are no higher-level written guiding principles for this activity.	N/A	
SOPs	SOPs Provide Adequate Guidance	
Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, Promoting Pets in Need of Foster , establishes the process for the PRC Rescue/Foster Team to send out targeted pleas through Better Impact and contact fosters directly based on the animal's needs and foster experience, preferences, and limitations. Hillsborough County PRC SOP, §1.0 – Foster Program Overview, Foster Program Roles , establishes the foster's roles and responsibilities once an animal is placed in their care. These include providing the animal food, water, and shelter, attending veterinary appointments, following treatment protocols, and notifying the PRC about health changes. The foster must also provide regular status updates and photos to the PRC.	Yes	
Control Reviewed	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
<u>Animal Placement</u> : Before placing an animal with a foster, the PRC considers the animal's specific needs and the foster's experience, preferences, and limitations listed in their application. <u>Animal Care and Marketing</u> : Fosters are responsible for providing the animal food, water, and shelter, attending veterinary appointments, following treatment protocols, and notifying the PRC about health changes. They must also provide status updates and photos to the PRC and are encouraged to share the animal on social media, display kennel cards at the PRC, and participate in Foster Fridays and the Pizza for Pets Program.	Yes	Yes

RESULTS

The test results below indicate that the animal placement, care and marketing activity enables the PRC to ensure that animals are placed with suitable fosters who appropriately care for and market them to provide the best possible outcome.

Conformance with Written Guiding Principles

There are no higher-level written guiding principles for this activity.

SOP Provides Adequate Guidance

The Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, and §1.0 Foster Program Overview, Role of the Foster Parent provide adequate detailed written guidance to ensure animals are placed with suitable fosters and clearly define the foster's responsibilities, such

as providing food and shelter, attending veterinary appointments, and providing the PRC with regular updates and photos, and actively marketing animals to enhance adoptability.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. The PRC matches animals with suitable fosters after considering the animal's needs and the foster's experience, preferences, and limitations. This minimizes unnecessary placement changes and streamlines the process. The foster's responsibilities to care for and market the animal are clearly defined and communicated. A multifaceted marketing approach that includes providing regular updates and photos to the PRC, social media sharing, displaying kennel cards at the PRC, and participation in Foster Fridays and the Pizza for Pets Program leverages multiple channels to reach potential adopters and increase adoption rates.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. Per the Hillsborough County PRC SOP, §1.1 Foster Trainings and Foster Parent Approval, and §1.0 Foster Program Overview, Role of the Foster Parent, for the 24 animals tested, the PRC ensured the animal was placed with an appropriate foster who cared for the animal, maintained communication with the PRC, provided regular updates and photos, attended scheduled veterinary appointments, and actively marketed the animal.

**PRINCIPAL BUSINESS OBJECTIVE
ANIMAL TRACKING AND RECORD KEEPING**

AUDIT COMMENT 3

Collectively, the Foster Program SOPs, control design, and activities performed provide a reasonable level of assurance that the risk of inaccurate or missing information in animal records (Monitoring and Reporting – Inaccurate) is mitigated during the following activity:

- Animal Identification, Tracking, and Record Keeping

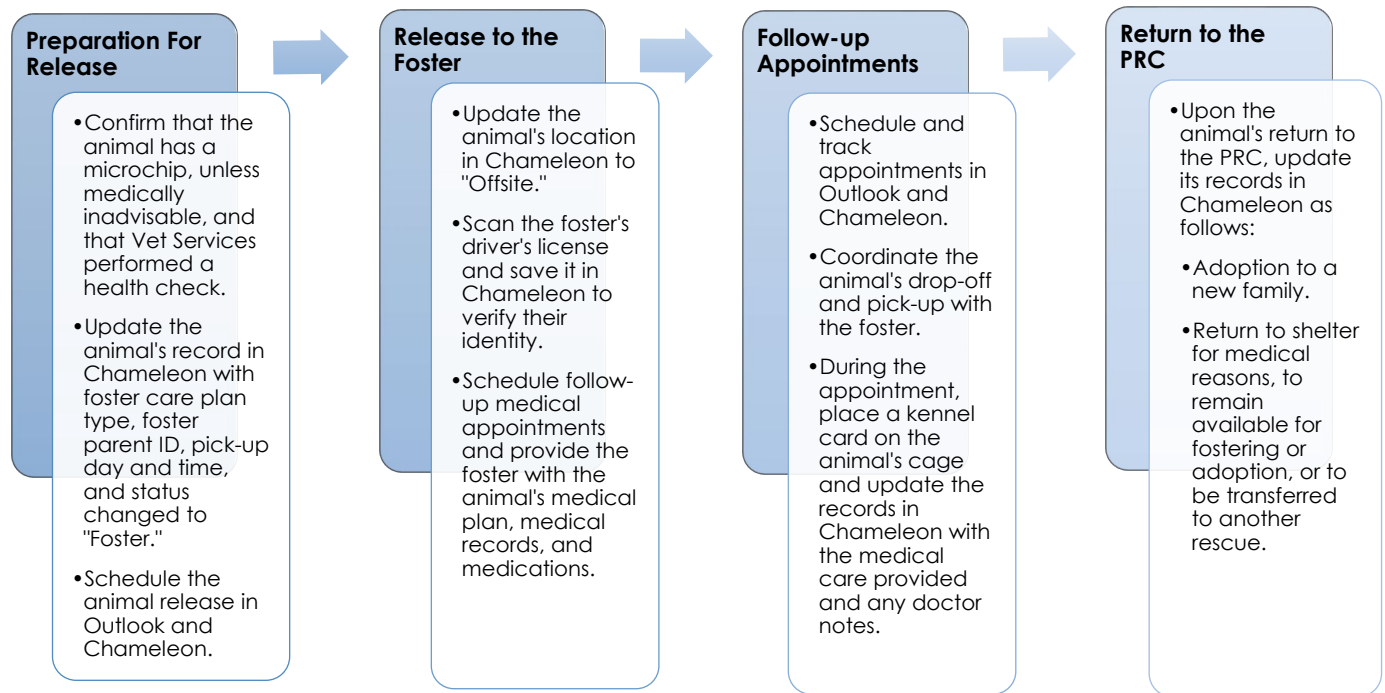
Mitigation of this risk enables the PRC to efficiently and effectively achieve its principal business objective of ensuring animals in foster care are properly identified and tracked with accurate medical records recorded in Chameleon.

3.1 ANIMAL IDENTIFICATION, TRACKING, AND RECORD KEEPING

ACTIVITY OVERVIEW

Once a foster is chosen for an animal, a multi-step procedure is followed by the PRC Rescue/Foster Team to schedule and track the animal's preparation for release, release to the foster, follow-up appointments, and return to the PRC, as described in Figure 9. The record keeping and animal identification guidance established in The Association of Shelter Veterinarians' (ASV) Guidelines for Standards of Care in Animal Shelters is followed to identify, track, and maintain records for animals in the Foster Program.

Figure 9 – Animal Release and Return to PRC Procedure



This multi-step procedure facilitates a safe, organized, well-documented transfer of the animal to the foster and return to the PRC for follow-up appointments, adoption, and/or to be placed with another foster.

The PRC has medical exam protocols based on an animal's health status, as described in Figure 10.

Figure 10 – Medical Exam Protocols

Healthy	Heartworm Treatment	High-Needs	Emergency Procedures
Receive monthly prevention medication at the shelter, with vet exams only needed for illness or injury.	Specific schedule based on treatment plan.	- Underage/underweight animals that require close monitoring with booster vaccines every two weeks. - Weekly checkups for bottle babies under four weeks. - More frequent exams are required for animals prescribed medication or that are sick or injured.	- During regular hours, sick or injured animals are evaluated by Vet Services upon notification by the PRC Rescue/Foster Team. - After-hours emergencies follow established protocols.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and align with higher-level written guiding principles, and if the control design is efficient and effective to support management in achieving the animal identification, tracking, and record keeping activity.

To determine if the activities performed conform with written guiding principles and the control design, the Audit Team:

- Directly observed the steps taken to release an animal to a foster, bring it to the shelter for a follow-up appointment, and return it to the shelter to be adopted.
- Validated the following was adequately tracked and documented in Chameleon for the 24 animals sample tested:
 - **Pre-release:**
 - Microchip verification and veterinary health check.
 - Animal planned release date and status update to Foster.
 - **Upon release:**
 - Animal location update to Offsite.
 - Fosters ID and animal ID and microchip verification.
 - Animal medical plan, medical records, and medications provided to foster.
 - **Follow-up appointments:**
 - Animal returned to PRC for follow-up appointment per the medical plan.
 - **Upon return:**
 - Animal status update to adoption, return, or transfer. (if applicable)

Figure 11 – Animal Identification, Tracking, and Record Keeping

PRINCIPAL BUSINESS OBJECTIVE – Animals in foster care are properly identified and tracked with accurate medical records recorded in Chameleon.

RISK: Monitoring and Reporting – Inaccurate – Inaccurate or missing information in animal records hindering proper tracking, care, and adoption.

COSO CONTROL: Form/Equipment Design – The design of manual business forms, computer input screens, or equipment such as cash registers or computer input terminals assist to reduce the probability of errors.

Higher-Level Written Guiding Principles	Activities Performed Conform with Written Guiding Principle
The ASV Guidelines for Standards of Care in Animal Shelters §1.5 Record Keeping and Animal Identification, provides the following guidance: • Care and Tracking: ○ Proper identification and recordkeeping are vital for animal shelters. ○ Following regulations ensures accurate care and tracking. • Technology: ○ Digital recordkeeping is preferred, with shelter software being ideal. ○ Software should generate reports and individual animal records. • Identification: ○ Every animal must have a unique identifier and individual record established at or prior to admission. ○ Shelter software often generates "kennel cards" for display on or near the animal's primary enclosure.	Yes

- Physical ID (collar/tag) or microchip (when safe) is required for easy matching. Record keeping: - Capture all relevant medical and behavioral information in records. - Maintain records for animals in foster care and other off-site housing locations just as they are for shelter-housed animals.			
SOPs	SOPs Provide Adequate Guidance and Align with Written Guiding Principle		
Hillsborough County PRC SOP, §1.3 Foster Releases, establishes a process for placing animals with fosters and their return to the PRC. Key steps include: Pre-release: Ensuring the animal has a microchip and health check, updating foster details in Chameleon, and scheduling the release. Release: Verifying foster and animal identity, scheduling follow-up appointments, and providing the medical plan and medical records. Follow-up and Return: Tracking appointments, coordinating drop-off/pick-up, and updating animal records based on outcome (adoption, return, transfer). Medical Treatment: Depending on the animal's needs, exams may be performed by the Foster Coordinator, vet techs, or veterinarians. Hillsborough County PRC SOP, §1.4 Foster Exams, Foster Exam Appointment, establishes a protocol for medical exams based on the animal's health status, including healthy, heartworm treatment, high-needs, and emergency procedures. The SOP also details the process for appointment scheduling, information recording, animal drop-off/pick-up, and communication between the PRC Rescue/Foster Team, Vet Services, and fosters.	Yes		
Control Reviewed	<table border="1"> <tr> <td data-bbox="1159 1058 1289 1207" style="text-align: center;">Control Design is Efficient and Effective</td><td data-bbox="1289 1058 1421 1207" style="text-align: center;">Activities Performed Conform with Control Design</td></tr> </table>	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Control Design is Efficient and Effective	Activities Performed Conform with Control Design		
Before an animal is released to a foster, the PRC Rescue/Foster Team validates that the animal has a microchip, unless medically inadvisable, a unique ID in Chameleon, and that Vet Services performed a health check. It tracks the animal's location upon release, during follow-up appointments, and upon return to the shelter. It handles paperwork, updates Chameleon and Outlook, and ensures proper medical records and treatment.	<table border="1"> <tr> <td data-bbox="1159 1232 1289 1404" style="text-align: center;">Yes</td><td data-bbox="1289 1232 1421 1404" style="text-align: center;">Yes</td></tr> </table>	Yes	Yes
Yes	Yes		

RESULTS

The test results below indicate that the animal identification, tracking, and record keeping activity enable the PRC to adequately identify, track, and maintain accurate animal records in adherence with The ASV Guidelines for Standards of Care in Animal Shelters §1.5 Record keeping and Animal Identification for animals placed in foster care. The comprehensive and readily accessible records for each animal in Chameleon also promote informed decision-making regarding animal care and treatment.

Conformance with Written Guiding Principle

The Audit Team determined the activities performed conform with the written guiding principle. The control design testing for animal identification, tracking, and record keeping confirms conformance with The ASV Guidelines for Standards of Care in Animal Shelters §1.5 Record keeping and Animal Identification for animals placed in foster care.

SOP Provides Adequate Guidance and Aligns with Written Guiding Principle

The Hillsborough County PRC SOP, §1.3 Foster Releases and §1.4 Foster Exams, Foster Exam Appointment, align with The ASV Guidelines for Standards of Care in Animal Shelters §1.5 and provide adequate detailed written guidance to ensure the PRC maintains accurate identification, tracking, and medical records for all foster care animals. The SOPs clearly define the process for animal release, follow-up appointments, and return to the PRC, including record keeping procedures.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. The PRC Rescue/Foster Team's utilization of Chameleon allows for efficient and effective animal identification, tracking, and record keeping.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. Per the Hillsborough County PRC SOP, §1.3 Foster Releases and §1.4 Foster Exams, Foster Exam Appointment, the PRC Rescue/Foster Team maintained accurate identification, tracking, and medical records. In addition, the medical plans included in Chameleon aligned with the actual treatment provided.