




BERTHA W. HENRY, County Administrator
115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

MEMORANDUM

DATE: June 18, 2014

TO: Mayor and Board of County Commissioners

FROM: Bertha W. Henry, County Administrator 

SUBJECT: Management Response to County Auditor's Follow-up Report on Status of Cash Handling Recommendations at the Animal Care and Adoption Division (Report No. 14-02)

We want to express our thanks to the County Auditor and his staff for the review of cash handling functions at the Animal Care and Adoption Division (ACAD). We appreciate the assistance provided to ACAD in identifying opportunities to improve upon its business practices. Staff has reviewed the County Auditor's Report No. 14-02 dated April 29, 2014, and note that all items identified in the follow-up report have been fully implemented.

Additionally, in accordance with the County's Auditor's recommendation, appropriate personnel within the Administration of the Environmental Protection and Growth Management Department are now assigned to ensure cash handling functions are maintained in a timely manner at the Division.

For ease of reference, the numbering system below corresponds to the numbers referenced in the Auditor's Follow-up Report.

Audit Recommendation #8. Improve controls governing access to safe including:

- Limiting staff access to area where safe is located

Management Response: Agree. While the locked safe was in a supply cabinet as opposed to being in plain view, staff access to the supply cabinet has been limited to the Office Manager, the Administrative Coordinator and the Business Operations Manager, who functions as the section supervisor.

- Changing safe combination on a periodic basis, including after changes in staff or assigned responsibilities

Management Response: Agree. The safe combination was changed on March 25, 2014. Automated tracking has been implemented to ensure the safe's combination is routinely changed twice per year, or earlier in the event a combination holder leaves the Division. The Administrative Manager has been assigned the responsibility to verify the safe combination changes are made in compliance with the cash handling procedures.

- Maintaining a written log of staff with safe access, including names, dates and a listing of assigned responsibilities necessitating access.

Management Response: Agree. A current and complete list of employees with authorized access to the safe and their corresponding responsibilities is maintained by the Administrative Coordinator, who reports to the Business Operations Manager.

- Adhering to other procedures defined within the ICH and/or recommended by the Records, Taxes and Treasury (RTT) Division.

Management Response: Agree. The relief cashier was retrained regarding proper cash handling procedures. The Office Manager will ensure all relief staff review written cash handling procedures and are monitored to ensure compliance.

To ensure the security of unissued pet registration tags, they have been secured in a locked storage cabinet, located inside the licensing coordinators' office.

Audit Recommendation #9. Increase controls to ensure the security of cash and checks received through the mail.

Management Response: Agree. ACAD administrative responsibilities and the revenue receipt activity were relocated from Government Center West (GCW) to the shelter facility where additional staff resources are available for oversight of these functions. The change in postal address notification was submitted to the US Postal Service to redirect all mail to the shelter. Consistent with Management Response #8 (Limiting staff access to area where safe is located), due to the daily volume of mail received, unopened mail is kept in the secured locked supply closet that also contains the locked safe. The locked supply closet has restricted access, which is limited to the Office Manager, the Administrative Coordinator and the Business Operations Manager, who functions as the section supervisor.

During the mail processing operation, each piece of mail containing a check is immediately restrictively endorsed and a customer receipt is generated. In conformance with the ICH, photocopies are made of the checks processed.

Audit Recommendation #10. Ensure all deposits are made within one business day of receipt, or in accordance with other Division specific guidelines as may be established by the RTT Division.

Management Response: Staff will work diligently to meet this requirement but due to the number of rabies vaccination and license certificate payments received on a daily basis, processing of mail has exceeded existing staff capability to handle within required time-frames. To address the timely processing of rabies vaccination and license certificates and annual renewals, a solicitation is in the final stages to select a vendor to perform this function.

Audit Recommendation #12. Segregate staff duties and responsibilities in accordance with the ICH.

Management Response: Agree. Staff functions have been split among three levels and assigned staff no longer share the same security access in Chameleon.

Audit Recommendation #13. Ensure cash and/or checks transported by staff are delivered using locked bags and detailed receipts.

Management Response: Agree. The change in postal address notification to redirect mail from GCW to the shelter for processing has addressed this concern and is in compliance with the cash handling procedure. Any mail received at GCW in error can be transported unopened, in locked bags directly to the shelter for proper processing.

Audit Recommendation #16. Improve controls protecting the safety and security of both ACAD staff and County revenue collected during off site rabies clinics through:

- Exploring feasibility of accepting credit card payments in lieu of cash

Management Response: Agree. The credit card service provider currently in place at the shelter is under master agreement with the County and offers a wireless option that is being explored for accepting credit card payments in addition to cash payments during offsite rabies clinics.

- Accepting checks in payment for services and immediately endorsing all checks 'for deposit only' with the name of the Division

Management Response: Agree. Historically, customers utilize cash. If a check is received during an offsite rabies clinic, it is immediately endorsed 'for deposit only' with the name of the Division. To protect the safety and security of staff and County revenue collected through the offsite rabies clinics, a Wackenhut security officer is present for the duration of the event and accompanies the event coordinators to the cash drops.