

**CITY OF HAMILTON
INTERNAL AUDIT REPORT 2014-10
PLANNING AND ECONOMIC DEVELOPMENT – ANIMAL SERVICES
FOLLOW UP**

OBSERVATIONS OF EXISTING SYSTEM	RECOMMENDATION FOR STRENGTHENING SYSTEM	MANAGEMENT ACTION PLAN	FOLLOW UP (JULY 2017)
<p><u>Enforcement of the Responsible Animal Ownership By-law</u> The Responsible Animal Ownership By-law (By-law 12-031, Part 5) states that no person shall keep, or permit to be kept, on any one premise more than any combination of four animals. A review of the enforcement of this section of the By-law showed that Animal Services Officers had issued residents Orders to Comply with this requirement by specific deadlines. Once the deadlines had passed, officers did not follow up to ensure compliance with the Orders. Enforcement efforts are not complete without timely follow up of Orders.</p>	<p>1. That Animal Services Officers conduct timely follow up visits to ensure compliance with Orders.</p>	<p>Agreed. Animal Services Officers have already started to receive a weekly report to remind them of their outstanding cases to be closed.</p> <p>A monthly report has been created for the Supervisor to use in monitoring Officers' calls and ensuring follow up on outstanding cases. A corresponding business procedure will be created. Expected Completion: August 2015.</p>	<p>In Progress. Although a report is reviewed by the Supervisor on a monthly basis showing each Animal Services Officer's outstanding cases, follow up visits on Orders to Comply are not always occurring in a timely manner. Management indicated that competing demands and resource constraints are hindering Officers' efforts to follow up on outstanding cases.</p> <p>Expected Completion: Undetermined. Follow up visits on Orders to Comply will occur as resources are available.</p>

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<p><u>Collecting Dog Licence Fees and Fines</u> A dog owner is notified by mail that his/her licence is about to expire and is offered a cost savings to renew the licence by the anniversary date. As a reminder, one past due letter is sent after expiry and a follow up telephone call is made.</p> <p>A sample of owners whose dog licences expired in February and March 2014 were found to have been contacted by telephone in October but have yet to be fined for having dogs without licences. This represents a six or seven month delay. The fines levied in 2014 for expired dog licences relate to expirations in 2011 and 2012. Fines are not being applied in a timely manner.</p>	<p>2. That dog owners who let their dog licences lapse be fined within three months of the licence expiry date.</p>	<p>Agreed. The current process requires past due telephone calls to be made when resources are available. It has been decided that Past Due Notices will no longer be sent as the resulting renewal revenues do not cover the cost of the resources required to send such notices. The process will be modified to ensure phone calls are being made to dog owners with expired licenses which tend to produce better renewal results.</p> <p>This modified process will decrease the time before files are given to Officers for enforcement. The goal will be to resolve files within 3-6 months of the expiry date.</p> <p>Additionally, a pilot project will occur in the summer of 2015 using summer students to assist with the sale and follow-up of expired dog licenses.</p>	<p>Not Completed. Although staff make telephone calls and place dog owners with expired licences on an enforcement list, neither collection of past due licence fees nor application of fines are being carried out in a timely manner. Management indicated that competing demands and resource constraints are hindering efforts to follow up on expired dog licences.</p> <p>Expected Completion: Undetermined. Follow up and enforcement efforts on expired dog licences will occur as resources are available.</p>

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<u>Collecting Dog Licence Fees and Fines</u> (Cont'd.)		The corresponding business procedure will be revised to reflect these changes. The expected completion date is August 2015.	

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<p><u>Service Standards</u> Animal Services Officers respond to service calls which are prioritized by dispatch. Three prioritization categories are used: urgent, high and normal. Management has not set an expected response time for these calls. Therefore, it is not possible to determine whether officers have met expectations for responding in a timely manner. It is important for service standards to exist so that public services can be evaluated against relevant benchmarks.</p>	<p>3. That Animal Services set expected response times for the various levels of service calls and that these standards be used to evaluate the services delivered to the public.</p>	<p>Agreed. A standard response time for calls will be implemented as follows: <u>Call Priority</u> <u>Response Time</u> Priority 1 30 minutes Priority 2 1 hour Priority 3 3 hours Priority 4 24 hours or more</p> <p>A monthly report will be created for use by the Supervisor to monitor if the response times fall within acceptable parameters. A corresponding business procedure will be created by August 2015.</p>	<p>In Progress. A standard response time for each call priority level has been established. A monthly report is produced showing the average response times for each priority level and the calls that did not meet the service standards. However, Management is currently investigating changes to call classifications and reporting parameters in order to make the report more accurate and useful to monitor response times.</p> <p>Expected Completion: Undetermined. System report changes are completed by another team whose timelines are outside the control of Animal Services Management.</p>

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<p><u>Cash Handling Procedures</u> Animal Services has developed Money Handling Procedures. However, there are a number of inconsistencies between these procedures at Animal Services and the City-wide Cash Handling Guidelines (Guidelines) approved by the Audit, Finance and Administration Committee in June 2014.</p> <p>The Guidelines state that the department (in this case Planning & Economic Development) is responsible for the development of compliant cash handling procedures for all of its cash handling locations. The procedures developed for Animal Services were updated in August 2014.</p> <p>Non-compliance with the City-wide Cash Handling Guidelines was identified in several components of the cash handling process. Areas with identified weaknesses include:</p> <ul style="list-style-type: none"> • Segregation of Duties • Receiving and Recording Cash Payments • Refunds and Voided Transactions • Receipts Reconciliation • Deposits • Safeguarding Cash • Floats 	<p>4. That Animal Services modify their cash handling process so that it is consistent with the Corporate Cash Handling Guidelines for all components that were identified as being non-compliant.</p>	<p>Agreed. Improved processes will be implemented for the tracking of Tags, Receipts, and PONs (ticket for charges).</p> <p>Animal Services will perform some interim restructuring (by May 2015) to address the identified issues. To ensure adequate segregation of duties, Animal Services will require one additional full-time equivalent (FTE) which will be requested during the 2016 budget process.</p> <p>If the Customer Contact Centre (CCC) does not take FTE resources when it begins handling incoming phone calls to Animal Services in 2016, Animal Services will be in a position to complete the work required to implement the recommendation.</p>	<p>In Progress. Of the 21 cash handling process components that were identified as being non-compliant in the original audit, four items remain unresolved and additional work is required to become compliant with the Corporate Cash Handling Policy.</p> <p>Expected Completion: Q1 2018.</p>

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<p><u>Cash Handling Procedures (Cont'd.)</u> Compliance with the Guidelines is an important part of ensuring there is a strong unified internal control environment for cash handling throughout the City of Hamilton.</p>		<p>Cash handling procedures and business procedures will be updated to be compliant with the City-wide Cash Handling Guidelines by August 2015.</p>	