

June 2020



## Office of Internal Audit

### Why We Did This Audit

This audit was conducted as part of the Office of Internal Audit's Fiscal Year 2020 Audit Plan.

### Key Recommendations

- Execute a new contract with the Cities of Chicopee and Holyoke. The new contract should incorporate adjustments to the current fee for fee increases that should have been in effect for FY 2018 and FY 2019 and define "animal control services."
- Work with the Office of Management and Budget to determine the appropriate fees to charge the Cities of Chicopee and Holyoke for animal control services.
- Educate pet owners about the City's ordinance on registering their dogs through community outreach events and other marketing programs.
- Incorporate late fees in the new contract with the Cities of Chicopee and Holyoke to encourage prompt payment.
- Formalize certain practices already used and also develop and revise policy and procedures and other documentation used to guide TJO personnel to reflect the Association of Shelter Veterinarians Guidelines for the Standards of Care in Animal Shelters for the areas identified in this audit.
- Monitor the dispatch log at the end of each work day to ensure that all priority 1 and 2 calls have been addressed in accordance with TJO's policy. Management should also review the logs to ensure all calls have been properly addressed and closed out.
- Issue laptops to all animal control officers.

# Thomas J. O'Connor Animal Control and Adoption Center Performance Audit

### Background

Thomas J. O'Connor Animal Control and Adoption Center (TJO), a division of the Springfield Health and Human Services department, provides the residents of Springfield with pet shelter and animal control services involving the safety of residents and humane care of animals. The City of Springfield has an agreement to provide the same pet sheltering and animal control services to the cities of Chicopee and Holyoke.

### What We Found

- TJO is providing animal control services to the cities of Chicopee and Holyoke without a contract in place.
- Ambiguous contract terms make it difficult to understand contract requirements.
- The City of Holyoke is not remitting payments timely.
- The City might be losing substantial revenues from pet licenses due to unregistered dogs.
- TJO lacks documentation of compliance with the Association of Shelter Veterinarian's Guidelines.
- TJO's call logs reflect that high priority calls are not consistently addressed on time.
- TJO needs to improve procedures to safeguard controlled substances.
- Certain non-exempt employees are not securing their time swipe cards.
- TJO needs to improve its cash handling procedures.
- TJO does not reconcile revenue transactions in the Chameleon application to Munis.

**Key Recommendations (continued)**

- Develop policies and procedures for drug inventory management, including: (1) specifying the frequency of inventory counts; (2) ensuring that the performance of the count is documented by way of the signature of the persons performing the count and the date the count was completed; (3) indicating whether the count was taken as of the or as of close of business on the inventory logs; and (4) reconciling the inventory count to the controlled substance log records.
- Segregate duties between personnel who are authorized to have access to controlled substances and the personnel who are authorized to record the activity of controlled substance.
- Work with the City's IT department to obtain or develop, implement, and use a controlled inventory management system.
- Develop a policy mandating all non-exempt employees secure their swipe cards by not placing them by the TLM machine.
- Issue a cash till box to each cashier, which should be reconciled to their sales transaction report after their shift ends, and have the reconciliation reviewed by a supervisor. If it is infeasible to segregate these duties, then two employees should be present when counting the daily cash receipts, and both employees should sign and date the daily cash reconciliation.
- Reconcile monthly cash receipts in the Chameleon system to Munis without exception.

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## Introduction

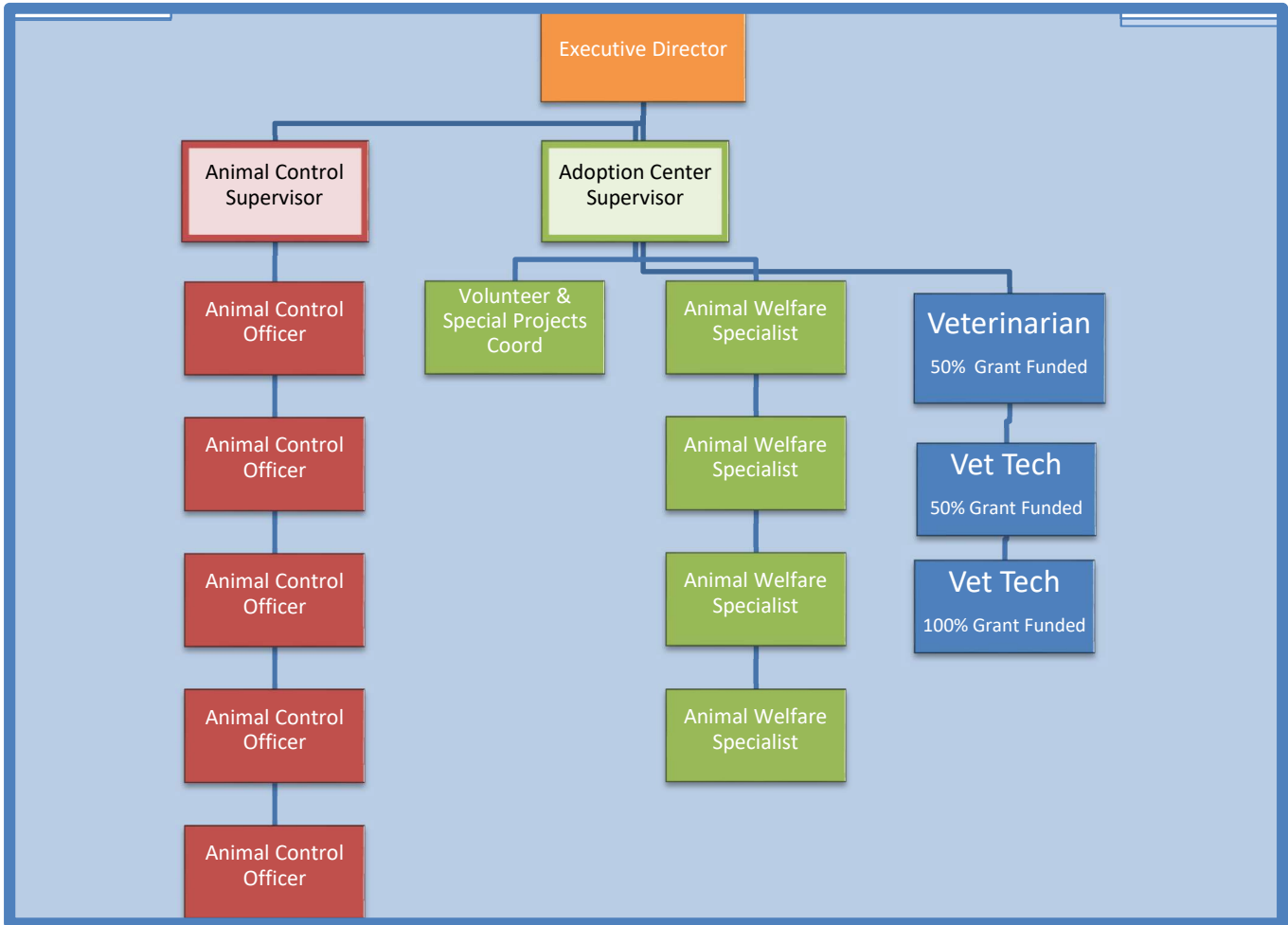
Chapter 468 of the Acts of 2008 authorizes the Director of Internal Audit to examine the records of the City of Springfield, MA (City or COS) and its departments to prevent and detect waste, fraud and abuse and to improve the efficiency, effectiveness and quality of public services provided in and by the City. In accordance with this legislation, all offices and employees of officers, boards, commissions, agencies and other units of City government are required to comply with requests for information or access to systems and records by the Office of Internal Audit (OIA). The following review aligns the authority and goals of the OIA with those of the City. Specifically, this audit addresses the City's values related to accountability such as integrity, fiscal responsibility and transparent practices. The audit also supports the City's strategic priorities ensuring operational excellence, fiscal health and sustainability in all divisions, departments, programs and activities. This report is not intended to be an adverse reflection of the City or of its departments. The intent is for City management to utilize these findings and recommendations to help in making future well-informed strategic decisions while ultimately meeting City objectives.

## Background

Thomas J. O'Connor Animal Control and Adoption Center (TJO), a division of the Springfield Health and Human Services department, provides the residents of Springfield with pet shelter and animal control services with a primary focus on the safety of residents and humane care of animals. The City of Springfield has an agreement with the Cities of Chicopee and Holyoke with animal control services. TJO's adopted budget for FY19 is as follows: Program Revenues of \$772,024 and Program Expenses of \$1,715,483<sup>1</sup>. TJO has 16 FTE staff in Fiscal Year (FY) 2019. An organization chart is depicted below:

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<sup>1</sup> City of Springfield, MA Fiscal Year 2019 Adopted Budget



TJO receives animals for a variety of reasons, such as:

- Stray pets found in the Cities
- Unwanted pets surrendered by owners
- Pets found injured or neglected in the Cities

Animals housed at TJO are processed in one of five primary methods: adoption, return to owner, foster, transfer to another humane organization, and euthanasia. A brief discussion of each method is described below:

Pet Adoption

TJO staff and volunteers work through adoption to find homes to many animals as possible. The shelter is open to the public 4 days a week. The adoption fees are as follows:

- Kittens under 12 months of age are \$150, adult cats over 12 months of age are \$90
- Puppies under 12 months of age are \$300, adult dogs over 12 months of age are \$250



The adoption fees include the following services:

- Spay/neutering
- Vaccinations
- Microchipping

#### Return to Owner

TJO follows established criteria to determine whether a person claiming ownership of an animal is in fact the owner. Owners claiming an animal as their own must provide evidence of ownership, such as a pet license or rabies tag with matching certificate.

#### Foster

Foster homes are used when an animal comes in not ready for adoption and a temporary home outside the shelter is conducive to health and well-being. Foster persons/families complete an application (attached) and typically attend an introductory foster session and a safe animal handling session prior to fostering. Time periods for foster can range from days to months and are individual to the animal and the home. Once the animal is ready for adoption, they are returned to the shelter to find a permanent home.

#### Transfers

TJO partners with other human organizations to transfer healthy adoptable animals in order to prevent unnecessary euthanasia. These organizations identify the animals they would like to obtain from the shelter, and are then responsible for the medical services and spay/neuter for each transferred animal.

#### Euthanasia

TJO euthanizes animals when deemed necessary for medical or behavioral reasons. Only trained individuals are allowed to perform euthanasia under the direction of TJO's staff veterinarian.

## **Objectives, Scope, and Methodology**

### **Objectives**

The primary objectives of this audit were to:

- Determine the effectiveness of internal controls,
- Evaluate the efficiency and effectiveness of operations, and
- Verify compliance with laws, regulations, and policies.



## Scope

Our scope included Fiscal Year 2019 and January 16, 2020 for the review of the controlled substance stored at TJO.

## Methodology

To accomplish our objective, we performed the following procedures:

- Reviewed relevant records, policies, and regulations,
- Performed various tests,
- Conducted interviews, and
- Performed other tests deemed as necessary.

## Noteworthy Accomplishments

We identified the following strengths at the TJO:

- Marketing of availability of pets,
- Public perception on the internet. The OIA noted positive reviews on Facebook and Google regarding the TJO's services.
- Cleanliness of facility, and
- Adoption paperwork was adequately maintained.

## Findings and Recommendations

The following are audit findings and their potential risks/impact, recommendations, and management responses to address the weaknesses identified during the audit.



No.	Finding	Finding Description	Potential Risk/Impact	Recommendation	Management Response
1.	<b>TJO is providing animal control services to the cities of Chicopee and Holyoke without a contract in place.</b>	<p>TJO provides animal control services to the cities of Chicopee and Holyoke. The terms of service and related fees are defined in a contract between the cities of Springfield, Chicopee, and Holyoke<sup>2</sup> (Contract). TJO management indicated the following:</p> <ul style="list-style-type: none"> <li>• The Contract expired in June 2017,</li> <li>• TJO has been providing services without a contract from July 2017 to present, and</li> <li>• A new contract was not executed to allow for the transition of a new mayor in the city of Chicopee.</li> <li>• TJO’s Cabinet Head will work with the City’s Law department in preparing a new contact.</li> </ul> <p>According to TJO management, the terms used for FY 2018 and FY 2019 are the same as the expired contract. As such, fees for services (\$240,546 for Chicopee and \$173,478 for Holyoke) remain unchanged for FY2018 and FY2019, despite fees increasing every year since the inception of the expired contract (July 1, 2013). Also, salaries for animal control officers have increased over this period - an increase of 17%, or approximately \$52,000.</p> <p>Procurement laws in Massachusetts require that a contract be in place for procurement of goods and services exceeding \$10,000<sup>3</sup>.</p>	<p>By continuing to use the same terms as the expired contract, the City is losing revenues it should be earning. Also, the providing services without a contract places the City at risk for</p> <ul style="list-style-type: none"> <li>• Misunderstanding of the terms and conditions of the services provided and related fees,</li> <li>• Non-payment of services provided,</li> <li>• Non-compliance with procurement laws in Massachusetts.</li> </ul>	<p>We recommend that TJO generate a new contract as soon as possible. The new contract should incorporate adjustments to the current fee for price increases that should have been in effect for FY 2018 and FY 2019.</p> <p>We also encourage TJO work with the Office of Management and Budget to determine the appropriate fees to charge the cities of Chicopee and Holyoke, ensuring that the City is not losing money in providing such services.</p>	<p>TJO mgt agrees with these findings and is eager to work with appropriate Cabinet Head(s) to get an inter-municipal contract in place.</p>

<sup>2</sup> City of Springfield, MA Contract Number 20130674, *Intermunicipal Agreement for Regional Animal Control Services*

<sup>3</sup> Massachusetts General Laws, Chapter 30B



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
2.	<b>Ambiguous language in the Contract make it difficult to understand contract requirements.</b>	The Contract describes the scope of services as, “providing animal control services.” Such broad contract scope creates the opportunity for services to be provided to the cities of Chicopee and Holyoke that may be tenuously related to the objective of the program’s activity and allow these cities to claim a service to be within the contract terms. The ambiguous language of the Contract may then limit the ability of the City of Springfield to dispute the claim of service.	A lack of clarity regarding the work to be performed may result in problems, such as disputes over the service requirements, delays in payment, all leading to potential higher costs of service.	We recommend that the City of Springfield specify in the new contract what “animal control services” entail in sufficient detail to avoid any misunderstandings.	MGT agrees and welcomes the opportunity to participate in creation of more specific language as to services provided.
3.	<b>The City of Holyoke is not making timely payments.</b>	As mentioned in Finding 1, the City’s contract with the cities of Chicopee and Holyoke expired in 2017; and the terms and conditions of the expired contract were used for FY 2018 and FY 2019, including quarterly installment payments of fees for services on July 1, October 1, January 1, and April 1. As of June 30, 2019, the City of Holyoke owed the City of Springfield \$86,052, representing two quarterly installment payments. Despite the amounts due from the City of Holyoke, TJO did not suspend services to them. The receivable was eventually paid in July 2019.	Having past due amounts for services adversely affects the City of Springfield in terms of loss of interest income, less cash flows and working capital, and the practice provides free financing to the City of Holyoke.	We recommend that the City of Springfield incorporate late fees in the new contract to encourage prompt payment.	Mgt agrees with the findings and welcomes the opportunity to be more involved in this process.
4.	<b>The City might be losing substantial revenues from pet licenses.</b>	The number of dog licenses the City issued was 5,292 for FY 2019. However, according to statistics published by the 2017 - 2018 U.S. Pet Ownership & Demographics Sourcebook, a population the size of Springfield would have approximately 22,154 dogs owned by households. We estimate that this difference represents over \$120,000 in potential pet license revenues. The City of Springfield currently	Not only do having dogs unlicensed and untagged result in lost revenues to the City, but they also increase the probability that lost pets may not be	We recommend that TJO educate pet owners about the City’s ordinance on registering their dogs through community outreach events and	Mgt agrees that more dogs should be licensed. We are eager to continue to work with the City Clerk’s office to identify and implement programs that will achieve increased licensing and therefore revenue for the City.





No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
		does not have procedures to ensure all dog owners register their dogs.	identified and could be euthanized. Also, the City's costs of housing and caring for these unidentified animals may increase.	other marketing programs.	
5.	<b>TJO lacks documentation of compliance with the Association of Shelter Veterinarian's Guidelines.</b>	TJO follows the Guidelines for Standards of Care in Animal Shelters (2010) established by the Association of Shelter Veterinarians (Guidelines). The Guidelines were developed to provide a tool that would allow communities and animal welfare organizations of all sizes to identify minimum standards of care, as well as best and unacceptable practices. However, we noted that there were 31 guidelines that were not implemented and formally documented by TJO - see Exhibit 1.	Without documentation of the guidelines, TJO personnel may not consistently apply the standards of care.	<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>Formalize certain practices already used and also develop and revise policy and procedures and other documentation used to guide TJO personnel to reflect the Association of Shelter Veterinarians Guidelines for the Standards of Care in Animal Shelters for the areas identified in this audit.</li> <li>Ensure policies and procedures are made available to TJO personnel responsible for</li> </ul>	<p>Mgt agrees with the findings that full implementation and documentation of compliance with ASV is critical. Within the shelter, virtually every guideline has been implemented for many years, however, the majority were undocumented.</p> <p>Implementation : A full review is underway currently and will involve each staff member who has a direct role in day to day animal and customer care. This will be finalized by 5/31/20. Simultaneously, as deficits in compliance are found, Mgt is working to gain compliance. Full compliance with ASV guidelines is expected by 12/31/20.</p>



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
				conducting animal services operations.	
6.	<b>TJO lacks formal policies and procedures for call response times and dispatching.</b>	TJO does not have written policies and procedures related to call response timeliness or management review of a call response timeliness. TJO has documented its priorities for calls based on the type of call, however, this information is not included in formal policies and procedures. The National Animal Care and Control Association Guidelines, which TJO follows, recommend animal shelters have policies and procedures for patrol activity priorities.	Without formal policies and procedures, TJO can neither ensure effective controls are in place nor determine if personnel are performing their duties consistently to meet goals for call response times.	We recommend TJO document its policies and procedures related to call response time management.	MGT agrees that existing policies need clarification to include response time goals.  Implementation date By 4/30/20-SOP's will be updated with expected response times and disseminated to the Animal Control Officers.
7.	<b>TJO's call logs reflect that high priority calls are not consistently addressed on time.</b>	During normal business hours, an animal control officer responds to calls from citizens. The animal control officer documents each call and classifies it as one of five priority levels as follows:  Priority 1 - humans in danger from animals. Respond Time Goal per policy: 1 hour  Priority 2 - Bite on animals, neglected animals, assist Police and Fire departments, aggressive sick animals. Respond Time Goal per policy: 2 hours  Priority 3 - Stray animals, animals who are trapped. Respond Time Goal per policy: 24 hours  Priority 4 - Barking dogs, animal transport, dead animals. Respond Time Goal per policy: 24 hours	Residents depending on TJO for urgent assistance can be left waiting longer than expected.	We recommend following: <ul style="list-style-type: none"> <li>• Management monitor the dispatch log at the end of each work day to ensure that all priority 1 and 2 calls have been addressed in accordance with their policy and all calls have been properly closed out.</li> <li>• Management provide laptops to</li> </ul>	Mgt partially agrees with the findings. Each P1 and P2 call was handled within goal response times, however, there were data entry errors that needed correction.  Implementation date: Immediately. Officer logs are now reviewed daily and activity logs as well as activity response time reports are reviewed weekly.



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
		<p>Priority 5 - Extra services, picking up medication. Respond Time Goal per Policy: 24 hours</p> <p>Per our review of the TJO’s call logs for the audit period, we noted that TJO is not consistently meeting its on-time response goals for the two types of high priority calls as follows:</p> <ul style="list-style-type: none"> <li>• 78% of calls with a priority 1 rating were responded to on time. The average response time was 2 hours and 48 minutes – the minimum response time was less than a minute and the maximum response time was 17 hours and 11 minutes.</li> <li>• 93% of calls with a priority 2 rating were responded to on time. The average response time was 1 hour and 17 minutes – the minimum response time was less than a minute and the maximum response time was 21 hours and 48 minutes.</li> </ul> <p>Also we noted the following issues:</p> <ul style="list-style-type: none"> <li>• 19 calls were neither closed out by the animal control officer nor reviewed by management.</li> <li>• None of the animal control officers have laptops in their vehicles, creating challenges for them to consistently receive and track calls that require a response time.</li> </ul>		<p>all animal control officers.</p>	



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
8.	<b>TJO needs to improve its procedures to safeguard controlled substances.</b>				
a.	<b>Physical inventory counts</b>	<p>There were issues related to the physical inventory of controlled substances which included the following:</p> <ul style="list-style-type: none"> <li>• There was no evidence of a physical inventory count being performed in 2019, despite TJO's policy of having them performed twice per year.</li> <li>• For the inventory count that was performed on January 16, 2020, there was no evidence that two employees had performed the count as the inventory count log did not have their signatures. TJO's policy requires two employees to perform inventory counts.</li> <li>• The time, i.e., opening or close of business, of the inventory count is not noted on the inventory count logs as required by the US Drug Enforcement Administration Practitioner's Manual for the US Controlled Substances Act (Manual).</li> <li>• There was one instance in which the quantity of a controlled substance noted on the inventory log did not agree to the quantity noted in the related log records. This issue was not detected during the physical inventory count because the count was not reconciled to the log records.</li> </ul>	Controlled substances could be misused, lost or stolen without detection.	<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>• Develop policies and procedures for controlled substance inventory management, including: (1) specifying the frequency of inventory counts; (2) ensuring that the performance of the count is documented by way of the signature of the persons performing the count and the date the count was completed; (3) indicating whether the count was taken as of the opening or close of business on the inventory logs; and (4) reconciling the inventory count to the controlled substance log</li> </ul>	Mgt agrees with the findings and a new policy governing this has been written and will be implemented by 4/30/20.



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
				<p>records. Any discrepancies should be investigated, resolved, and documented. The employee who is responsible for the reconciliation should not have access to controlled substances. Documentation of the reconciliation should be signed and dated upon completion.</p> <ul style="list-style-type: none"><li>• Work with the City's Information Technology department to evaluate options to automate inventory management in efforts to reduce the risk of error and labor intensiveness within the process. The evaluation should include a review of options</li></ul>	



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
				for automation, i.e., an off the shelf application, an in-house application, or enhancements to the Chameleon system.	
b.	<b>Destruction of expired controlled substances</b>	<p>We noted various expired controlled substances were not destroyed. Although these expired controlled substances were labeled “expired, “ they were not removed from the population of controlled substances that were available for use.</p> <p>The Manual requires registrants to dispose of out-of-date, damaged, unusable, or unwanted controlled substances through transferring them to registered, specific Reverse Distributors. Registrants are required to maintain documentation of disposal of controlled substances for 2 years. Also the Manual states that a practitioner may dispose of out of date, damaged, or otherwise unusable or unwanted controlled substances by transferring them to a registrant who are authorized to receive such materials.</p>	Expired controlled substances could be inappropriately administered to an animal or misappropriated.	We recommend that TJO develop policies to require expired controlled substances to be destroyed within a specified timeframe. The log records should indicate if drug bottles have been destroyed. Additionally, the log records should indicate the date of destruction or shipment, and the name of the Reverse Distributor, name of employee shipping the expired controlled substance.	<p>TJO Management agrees with these findings.</p> <p>Implementation date : An SOP for on-site destruction of expired controlled substances was created 4/6/20. The product needed to achieve the destruction of controlled substances has been ordered. Compliance with this is expected by 4/30/20.</p>
c.	<b>Segregation of duties</b>	The veterinarian is responsible for recording controlled substance activity in log books and performing inventory counts. When the veterinarian is unavailable, the veterinarian technician records the controlled substance activity. These same employees also have access to the controlled substance, e.g., they receive and dispense the	Conflicting duties create an opportunity for theft.	We recommend that an employee without access to controlled substances record activity for controlled substances, including performing the	Mgt agrees with these findings. While we recognize the importance of segregation of duties, with very low staffing levels compared to national industry guidelines, identifying non-medical related



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
		controlled substances and have access to the safes in which the controlled substances are stored. This results in conflicting duties which reduces the likelihood that errors or theft will be prevented or detected.		inventory count and reconciliation. If it is infeasible to segregate these duties, then two employees should be present when recording the controlled substance activity in the log books, inventory counts and reconciliation, with the signatures of both employees and dates.	personnel to do this is extraordinarily challenging.
9.	<b>Certain non-exempt employees are not securing their time swipe cards.</b>	Non-exempt employees are issued a swipe card with their credentials. They use the swipe cards to log in and out of their shifts, using a Kronos' Time and Labor Management (TLM) machine. We noted that certain employees place their swipe cards by the TLM machine – see Exhibit 2.	Unsecured swipe cards create an opportunity for payroll fraud by allowing another employee to log in and out for an employees.	We recommend that TJO develop a policy mandating all non-exempt employees secure their swipe cards by not placing them by the TLM machine.	TJO mgt agrees with these findings and has created an SOP regarding unsecured swipe cards and the practice of leaving swipe cards unsecured has ceased.
10.	<b>TJO needs to improve its cash handling procedures.</b>	<i>Finding from the 2016 Cash Handling Audit with Continuing Applicability:</i>  We noted that a cash box is located in room where the safe is stored. The cash box is used for change for those customers who pay in cash and is accessible to all employees who man the computer terminals/registers.	Unrestricted access to the cash box creates an opportunity for theft, as it would be difficult to identify the perpetrator.  Conflicting duties create an	We recommend all employees who man the computer terminal/register have their own cash till. That cash till should be reconciled to their sales transaction report after their shift ends. The	Mgt partially agrees with the findings. We agree with all but the recommendation of separate tills for each person. Effective immediately, two people will count and sign off on each day's cashbox closing.



No.	Finding	Finding Description	Potential Risk/ Impact	Recommendation	Management Response
		<p>Additionally, we noted that daily cash counts and reconciliations are not always performed by two employees as required by TJO's policy. As a result, a cashier could perform the count and the reconciliation. These are conflicting duties. Also, there are no records of the daily counts and reconciliations.</p>	<p>opportunity for theft.</p> <p>The disposal of cash counts records and reconciliations make detecting errors and discrepancies difficult. The practice places TJO at risk for fraud and noncompliance with the records retention laws in Massachusetts<sup>4</sup>.</p>	<p>reconciliation should be reviewed by a supervisor.</p> <p>If it is infeasible to segregate these duties, then two employees should be present when counting the daily cash receipts, and both employees should sign and date the daily cash reconciliation.</p>	
11.	<p><b>TJO does not reconcile revenue transactions in the Chameleon application to Munis.</b></p>	<p><i>Finding from the 2016 Cash Handling Audit with Continuing Applicability:</i></p> <p>Payments are received at TJO and are entered in both the Chameleon application and in Munis, City's accounting system. However, an independent reconciliation is not performed. TJO staff members have recently worked collaboratively with the Information Technology department to design a solution but to date the reconciliation has not been implemented.</p> <p>To maintain the integrity of financial reporting, a systematic careful review and reconciliation of revenue transactions should be performed to ensure completeness and accuracy.</p>	<p>Payments that are in Chameleon but not in Munis are problematic because it is not easily determinable whether revenues were properly deposited with the City.</p>	<p>We recommend that after the designed reconciliation process has been documented and tested, TJO perform the reconciliation on a consistent, routine basis..</p>	<p>MGT agrees with the findings. To ensure reconciliation can happen as described, MGT will collaborate with Finance and IT to design and implement a system to ensure this.</p>

<sup>44</sup> Massachusetts General Laws, Chapter 66



**EXHIBIT 1**  
**Analysis of the Association of Shelter Veterinarians' Guidelines for Standards of Care in Animal Shelters**  
**Compared to TJO's Policies**

Guideline Category	Included in TJO's Policies and Procedures	
	Yes	No
<b>Management and Record Keeping</b>	Two of the 4 guidelines were documented.	Two of the 4 guidelines were not documented, including those related to establishment of policies and protocols and training.
<b>Facilities Design and Environment</b>	Two of the 6 guidelines were documented.	Four of the 6 guidelines were not documented, including those related to heating and ventilation, light, sound control, and drop boxes.
<b>Population Management</b>		None of the 3 guidelines were documented, including those related to capacity for care, protocols for maintaining capacity for care, and monitoring statistical data.
<b>Sanitation</b>	Two of the 3 guidelines were documented	One of the 3 guidelines was not documented, relating to rodent/pest control.
<b>Medical Health and Physical Well-Being</b>	Four of the 11 guidelines were documented.	Seven of the 11 guidelines were not documented, including those related to emergency medical care, pain management, parasite control, monitoring and daily rounds, nutrition, population well being, and response to disease or illness.
<b>Behavioral Health and Mental Well-being</b>	All three guidelines were documented.	
<b>Group Housing</b>		None of the 4 guidelines were documented, including those related to risks and benefits for group housing, facilities, selection, and when group housing is inappropriate.
<b>Animal Handling</b>	One of the 4 guidelines were documented.	Three of the 4 guidelines were not documented, including those related to equipment, location and timing, and feral cats.
<b>Euthanasia</b>	One of the 4 guidelines were documented.	Three of the 4 guidelines were not documented, including those related to technique, environment and equipment, and staff training.
<b>Spay and Neutering</b>		None of the 3 guidelines were documented, including those related to veterinary medical guidelines, surgery and anesthesia, and identifying neutered animals.
<b>Animal Transport</b>	The guideline was documented.	
<b>Public Health</b>	Two of the 3 guidelines were documented	One of the 3 guidelines was not documented, relating to emerging diseases and anti-microbial resistance.

EXHIBIT 2  
Picture of Insecure Employee Swipe Cards

