



A Tradition of Stewardship
A Commitment to Service

AUDITOR-CONTROLLER INTER-OFFICE MEMO

1195 Third Street, Room B10 Napa, Ca 94559 (707)253-4551 auditor@countyofnapa.org

Date: June 25, 2010

To: Board of Supervisors;

Steven Lederer,
Director of Environmental Management

From: Karen Dotson-Querin, CPA
Internal Audit Manager

Handwritten signature of Karen in cursive script.

Subject: Animal Shelter Review

We have reviewed the Animal Shelter's control over custody and receipt of cash. We have highlighted the areas where we believe improvements are needed and have discussed recommendations where appropriate.

We appreciate the assistance provided by the Animal Shelter staff during our review. We also appreciate you providing management's views on our findings and recommendations, as well as your planned corrective actions, and their timing and format.

Findings and Recommendations

1. Based on discussion with the Animal Shelter Supervisor, only the Information Technology Service (ITS) staff and the Animal Shelter Supervisor have administrative rights and access to alter fees. Currently when there has been a change in fees, the fee table has been updated by ITS. To further reduce the risk of a cashier altering fees, we recommend that the ability to alter fees is restricted to only ITS.

ITS Response: See ITS Audit Response (Attachment 1).

2. During our review we came across a situation where the customer's account balance did not reflect the true balance. In this particular instance, the processor had voided a transaction because of the fee charged was incorrect. This resulted in the 'Balance Due' amount not reflecting the true amount due. We recommend that ITS review and fix how the 'Balance due' amounts are calculated and how voided transactions affect it.

ITS Response: See ITS Audit Response (Attachment 1).

3. When a customer pays with a combination of check and cash, the DogGone system does not properly record the transaction. The system allows the receipt to be processed, but the receipt does not show on the Transaction Audit by Account report. Per discussion with Animal Shelter staff, this causes unneeded difficulty in balancing receipts at the end of the day. The staff has to manually write in the receipt to reconcile the daily receipts. On Exhibit A, the staff had to manually write in receipt #117081. This was a combination payment of \$10.00 cash and \$30.00 check. We recommend that ITS revise the system to allow receipts of both check and cash to be shown on the Transaction Audit by Account report.

ITS Response: See ITS Audit Response (Attachment 1).

Animal Shelter Response: For the time being, while doing a multiple payment (such as cash and check) two separate transactions will be performed. One will reflect the cash payment and the other will reflect the check tendered payment.

4. The system allows users to void transactions and entire receipts. However, the system does not allow users to view receipts related to a voided transaction. When attempting to view a 'Fee Receipt' related to a voided transaction, the system was unable to display the receipt. We recommend that ITS revise the system to allow receipts related to voided transactions to be viewable.

ITS Response: See ITS Audit Response (Attachment 1).

5. We observed that voided transactions do not show on the 'Transaction Audit by Account,' 'Transaction Audit by Receipt,' and 'Balance Tracking' reports. We recommend that ITS revise the reports to show voided transactions on the mentioned reports. We also recommend that a log/report of voided transactions be created and utilized by Animal Control staff.

ITS Response: See ITS Audit Response (Attachment 1).

Animal Shelter Response: The animal shelter staff does keep a “Voided Receipt Ledger” which we fill out anytime a receipt is voided. The ledger has date, receipt number, initials of person voiding the transactions, and reason for the voiding.

6. When the user selects the type of fee that is being charged, the system automatically populates the account field. This account field relates to the account the fee will be applied to in PeopleSoft. We observed that this field can be altered by all front counter staff. We recommend that ITS restricts the ability to alter the account field to only the Animal Shelter Supervisor.

ITS Response: See ITS Audit Response (Attachment 1).

7. We observed on the ‘Transaction Audit by Account’ report that the processor ID appears for the processor initiating the transaction. When the processor that received the fee payment differs from the processor that initiated the transaction, only the initiating processor’s ID is shown on the report. In Exhibit A, the processor reported for receipt #117062 is T. Gonzales. However, if T. Gonzales initiated the transaction and K. Tracey receipted the payment, only T. Gonzales’s processor ID would be shown on the report. We recommend that ITS modify the report to indentify the processor who processed the fee payment.

ITS Response: See ITS Audit Response (Attachment 1).

8. We observed that the ‘Transaction Audit by Account’ report has subtotals for the Total Fee and Amount Received columns. No subtotal amounts are shown for the Cash and Check columns at the end of each account section (See Exhibit A). We recommend that ITS change the report to show subtotals for the Cash and Check columns at the end of each account section. We believe this will be beneficial for the front counter staff in reconciling cash at the end of the day. This would allow the front counter staff to eliminate the use of a manual Deposit Authorization Form (See Exhibit D).

ITS Response: See ITS Audit Response (Attachment 1).

9. While reviewing the deposit process, we noted that the total cash collected for all sources of revenue is applied to the first revenue account on the Treasurer Deposit Authorization. This is regardless of the actual amount of cash received for this revenue account. The rest of the revenue is recorded as check in the appropriate revenue accounts. In Exhibit B, notice that the total cash deposited is \$716.50. This amount agrees with Exhibit C, the

Tender Summary Report. However, the total cash amount is being recorded under the Licenses revenue account. The actual amount of cash collected for Licenses is \$130.00. The Animal Shelter staff was under the impression that this is how the deposit is supposed to be done. This method of depositing could cause an issue with overstating and understating revenue accounts if the total cash received for all revenue sources is more than the total revenue for Licenses. We recommend that the deposit be split up between cash and check for each account.

Animal Shelter Response: The Shelter agrees with the finding and will work with the Treasurer's office to modify our procedures by July 31.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We appreciate the opportunity to be of service to Napa County Environmental Management. If you have any questions, please let me know.

Exhibit A

Napa County Animal Shelter

Transaction Audit By Account

Report Date: 06/11/2010 - 06/14/2010

06/15/2010

09:03 AM

Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt.Rec.	Tran.Type	Cash	Check	Check #	License#	Receipt#
20000200	HALLER, NICOLE	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALT-MCCHIP LIC-DOG3Y		\$40.00	367	002502	117062
20000200	BRADLEY, KEVIN AND KAREN	TGONZALE	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y		\$15.00	6146	002503	117063
20000200	MITCHELL, SHERRI	TGONZALE	1	\$22.50	\$22.50	\$11.25	RENEWAL ALTERED LIC-DOG9M		\$11.25	3802	PENDING	117064
20000200	PECK, NITA & BILL	TGONZALE	1	\$45.00	\$45.00	\$45.00	RENEWAL ALT-MCCHIP LIC-DOG3Y		\$45.00	4880	002505	117065
20000200	BUNJES, BERTHA	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$143.00	1157	002506	117066
20000200	ABREU, DIANE	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	3667	002507	117068
20000200	BAKER, ELEANOR	TGONZALE	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y		\$15.00	6991	002508	117069
20000200	DOMINGUEZ, ALBERTINA	TGONZALE	1	\$45.00	\$45.00	\$45.00	RENEWAL UNALTERED LIC-DOG1Y	\$45.00	\$45.00	861	002509	117072
20000200	BOLYARDE, ROY & CHERIE	KTRACEY	1	\$45.00	\$45.00	\$45.00	RENEWAL ALT-MCCHIP LIC-DOG3Y		\$70.00	4118	PENDING	117082
20000200	CHUBA, MARIANNE	TGONZALE	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y	\$15.00	\$30.00	6825	002514	117083
20000200	HOLLAND, TONI AND PAUL	ACREECH	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$30.00	8825	002515	117084
20000200	SHACKFORD, JOHN	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	3660	002516	117085
20000200	SHACKFORD, JOHN	HOLLENE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	1126	002517	117086
20000200	KNIVETON, MARLENE	TGONZALE	1	\$22.50	\$22.50	\$11.25	RENEWAL ALTERED LIC-DOG9M		\$11.25	2710	002518	117087
20000200	MEYER, STEVE	ATELLEZ	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y		\$15.00	8605	PENDING	117088
20000200	HAUGEN, KATHLEEN	TGONZALE	1	\$45.00	\$45.00	\$45.00	RENEWAL UNALTERED LIC-DOG1Y		\$45.00	7956	002519	117089
20000200	FORBERG, CHERYL	TGONZALE	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y		\$30.00	1767	002520	117090
20000200	AMES, MARILYN	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	1768	002521	117091
20000200	GRINNELL, SHELDON	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	150	002522	117092
20000200	GRINNELL, SHELDON	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	338	002523	117093
20000200	MURRAY, MARGIE	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	338	002525	117096
20000200	DILLARD, CATHERINE	TGONZALE	1	\$11.25	\$11.25	\$11.25	ISSUED ALT-MCCHIP LIC-DOG1Y		\$11.25	11746	002526	117097
20000200	DILLARD, CATHERINE	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$15.00	11746	002527	117098
20000200	CONSTANTINE, RECECCA	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$15.00	11746	002528	117099
20000200	MERCADO, DENNIS	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$15.00	11746	002529	117100
20000200	BACCI, CARRIE	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$15.00	11746	002530	117101
20000200	LARSON, DIXIE	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$15.00	11746	002531	117102
20000200	REYNOSO, ANGELINA	TGONZALE	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$30.00	11746	002532	117103
20000200	FORRESTALL, JULI	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALT-MCCHIP LIC-DOG2Y					
20000200	CONATSER, CLARENCE	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALT-MCCHIP LIC-DOG2Y					

Napa County Animal Shelter

Transaction Audit By Account

Report Date: 06/11/2010 - 06/14/2010

06/15/2010
09:23 AM

Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt. Rec.	Tran. Type	Cash	Check	Check #	License#	Receipt#
42000200	JOHNSTON, SEAN	TGONZALE	1	\$30.00	\$30.00	\$30.00	RENEWAL ALT-MCCHIP LIC-DOG2Y		\$30.00	11746	002533	117104
42000200	BARNARD, BRENDA	KTRACEY	1	\$30.00	\$30.00	\$30.00	RENEWAL ALTERED LIC-DOG1Y		\$30.00	2128	002524	117106
42000200	GRANATA, CHUCK	KTRACEY	1	\$15.00	\$15.00	\$15.00	ISSUED MICROCHIP LIC-DOG1Y		\$70.00	7260	PENDING	117107
42000200	GRANATA, CHUCK	KTRACEY	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y		\$70.00	7250	PENDING	117108
42000200	VEGA, LORENZO MARIA	ACREECH	1	\$45.00	\$45.00	\$45.00	RENEWAL UNALTERED LIC-DOG1Y		\$45.00	4713	002534	117110
42000200	TORRES, NICOLAS	KTRACEY	1	\$45.00	\$45.00	\$45.00	RENEWAL UNALTERED LIC-DOG1Y	\$45.00			002535	117111
42000200	MILLER, KRISTEN	KTRACEY	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y		\$15.00	646	002536	117112
42000200	MILLER, KRISTEN	KTRACEY	1	\$15.00	\$15.00	\$15.00	RENEWAL ALT-MCCHIP LIC-DOG1Y		\$15.00	646	002537	117113
42000200	JONES, RANDALL	KTRACEY	1	\$45.00	\$45.00	\$45.00	RENEWAL UNALTERED LIC-DOG1Y		\$45.00	1916	PENDING	117114
42000200	ANDREWS, JOAN	KTRACEY	1	\$15.00	\$15.00	\$15.00	ISSUED ALT-MCCHIP LIC-DOG1Y	\$15.00			002538	117116
42000200	DONG, ROB	KTRACEY	1	\$45.00	\$45.00	\$45.00	RENEWAL ALT-MCCHIP LIC-DOG3Y		\$45.00	1967	002540	117119
Number of Transactions 41							\$1,061.25	\$1,038.75	10.00	20.00	002513	117081
Number of Transactions 41							\$1,061.25	\$1,038.75	10.00	20.00	002513	117081
46040000	Use this file for DOA disposal fees	TGONZALE	1	\$33.00	\$33.00	\$33.00	DOA ANIMAL DOAUNDER20		\$99.00	11738		117060
46040000	Use this file for DOA disposal fees	TGONZALE	1	\$33.00	\$33.00	\$33.00	DOA ANIMAL DOAUNDER20		\$99.00	11738		117060
46040000	Use this file for DOA disposal fees	TGONZALE	1	\$33.00	\$33.00	\$33.00	DOA ANIMAL DOAUNDER20		\$99.00	11738		117060
46040000	MATTOS, BETH	TGONZALE	1	\$27.50	\$27.50	\$27.50	INCOMING SURRENDER SURRENDER		\$27.50	1547		117061
46040000	BURNS, BONNIE	TGONZALE	1	\$25.00	\$25.00	\$25.00	INCOMING SURRENDER EUTHANASIA		\$58.00	3063		117067
46040000	BURNS, BONNIE	TGONZALE	1	\$33.00	\$33.00	\$33.00	DOA ANIMAL DOAUNDER20		\$58.00	3063		117067
46040000	RAAB, B. J. (WILLIAM)	TGONZALE	1	\$25.00	\$25.00	\$25.00	INCOMING SURRENDER EUTHANASIA	\$113.00				117079
46040000	RAAB, B. J. (WILLIAM)	TGONZALE	1	\$88.00	\$88.00	\$88.00	DOA ANIMAL DOA51-100	\$113.00				117079
46040000	CRONIN, CHRISTINE	KTRACEY	1	\$50.00	\$50.00	\$50.00	SURRENDER ANIMAL SURROUTCO	\$60.00				117105
46040000	COBURN, JANETTE	KTRACEY	1	\$27.50	\$27.50	\$27.50	INCOMING SURRENDER SURRENDER	\$27.50				117117
46040000	BAUMAN, JULIE	ACREECH	1	\$25.00	\$25.00	\$25.00	INCOMING SURRENDER EUTHANASIA		\$58.00	1772		117118
46040000	BAUMAN, JULIE	ACREECH	1	\$33.00	\$33.00	\$33.00	DOA ANIMAL DOAUNDER20		\$58.00	1772		117118
Number of Transactions 12							\$433.00	\$433.00				

**Napa County Animal Shelter
Transaction Audit By Account**

Report Date: 06/11/2010 - 06/14/2010

06/15/2010
09:33 AM

Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt.Rec.	Tran.Type	Cash	Check	Check #	License#	Receipt#
46040200	LUGO, GEORGINA	KTRACEY	1	\$55.00	\$55.00	\$32.50	IMPOUNDED FIELD IMP-DOG1		\$67.50	114		117059
46040200	LUGO, GEORGINA	KTRACEY	1	\$35.00	\$35.00	\$35.00	IMP-UNALT FIELD IMP-DOG1		\$67.50	114		117059
46040200	ACOSTA, LUIS	KTRACEY	1	\$70.00	\$70.00	\$70.00	IMPOUNDED FIELD IMP-DOG2	\$120.00				117074
46040200	ACOSTA, LUIS	KTRACEY	1	\$50.00	\$50.00	\$50.00	IMP-UNALT FIELD IMP-DOG2	\$120.00				117074
46040200	ABERNETHY, RACHEL	TGONZALE	1	\$55.00	\$55.00	\$55.00	IMPOUNDED FIELD IMP-DOG1	\$90.00				117077
46040200	ABERNETHY, RACHEL	TGONZALE	1	\$35.00	\$35.00	\$35.00	IMP-UNALT FIELD IMP-DOG1	\$90.00	\$70.00	4118		117082
46040200	HOLLAND, TONI AND PAUL	ACREECH	1	\$55.00	\$55.00	\$55.00	IMPOUNDED SHELTER IMP-DOG1		\$70.00	7260		117107
46040200	GRANATA, CHUCK	KTRACEY	1	\$55.00	\$55.00	\$55.00	IMPOUNDED FIELD IMP-DOG1		\$70.00	7260		117108
46040200	GRANATA, CHUCK	KTRACEY	1	\$55.00	\$55.00	\$55.00	IMPOUNDED FIELD IMP-DOG1		\$70.00	7260		117108
46040200	O'REILLY, EDWARD	KTRACEY	1	\$55.00	\$55.00	\$55.00	IMPOUNDED FIELD IMP-DOG1	\$55.00				117115
							Number of Transactions	10	\$520.00	\$497.50		

Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt.Rec.	Tran.Type	Cash	Check	Check #	License#	Receipt#
46040300	BUNJES, BERTHA	TGONZALE	1	\$6.00	\$6.00	\$6.00	RABIES VACCINE RABIES2008		\$143.00	1157		117066
46040300	BUNJES, BERTHA	TGONZALE	1	\$95.00	\$95.00	\$95.00	SPAY FEMALEDOG SPYDOG2008		\$143.00	1157		117066
46040300	MAZZUCA, LARRY	TGONZALE	1	\$6.00	\$6.00	\$6.00	RABIES VACCINE RABIES2008		\$108.00	5610		117075
46040300	MAZZUCA, LARRY	TGONZALE	1	\$75.00	\$75.00	\$75.00	NEUTER MALEDOG NEUDOG2008		\$108.00	5610		117075
46040300	VERRIERE, PAUL	KTRACEY	1	\$6.00	\$6.00	\$6.00	RABIES VACCINE RABIES2008		\$73.00	1961		117109
46040300	VERRIERE, PAUL	KTRACEY	1	\$30.00	\$30.00	\$30.00	NEUTER MALECAT NEUCAT2008		\$73.00	1961		117109
46040300	BRZECZEK, LISA	KTRACEY	1	\$6.00	\$6.00	\$6.00	RABIES VACCINE RABIES2008	\$111.00				117121
46040300	BRZECZEK, LISA	KTRACEY	1	\$95.00	\$95.00	\$95.00	SPAY FEMALEDOG SPYDOG2008	\$111.00				117121
							Number of Transactions	8	\$319.00	\$319.00		

**Napa County Animal Shelter
Transaction Audit By Account**

Report Date: 06/11/2010 - 06/14/2010

06/15/2010
09:03 AM

Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt. Rec.	Tran. Type	Cash	Check	Check #	License#	Receipt#
48030500	HALLER, NICOLE	TGONZALE	1	\$10.00	\$10.00	\$10.00	MICROCHIP ANIMAL MICROAN		\$40.00	367		117062
48030500	BUNJES, BERTHA	TGONZALE	1	\$10.00	\$10.00	\$10.00	MICROCHIP ANIMAL MICROAN		\$143.00	1157		117066
48030500	BUNJES, BERTHA	TGONZALE	1	\$10.00	\$10.00	\$10.00	ADOPTED ANIMAL OWNED		\$143.00	1157		117066
48030500	BUNJES, BERTHA	TGONZALE	1	\$7.00	\$7.00	\$7.00	HEARTWORM DOG HRTWRMTEST		\$143.00	1157		117066
48030500	DOMINGUEZ, ALBERTINA	TGONZALE	1	\$10.00	\$10.00	\$10.00	MICROCHIP ANIMAL MICROAN	\$10.00				117071
48030500	MAZZUCA, LARRY	TGONZALE	1	\$7.00	\$7.00	\$7.00	HEARTWORM DOG HRTWRMTEST		\$108.00	5610		117075
48030500	MAZZUCA, LARRY	TGONZALE	1	\$10.00	\$10.00	\$10.00	ADOPTED ANIMAL STRAY		\$108.00	5610		117075
48030500	MAZZUCA, LARRY	TGONZALE	1	\$10.00	\$10.00	\$10.00	MICROCHIP ANIMAL MICROAN		\$108.00	5610		117075
48030500	VERRIERE, PAUL	KTRACEY	1	\$10.00	\$10.00	\$10.00	MICROCHIP ANIMAL MICROAN		\$73.00	1951		117109
48030500	VERRIERE, PAUL	KTRACEY	1	\$10.00	\$10.00	\$10.00	FELV TEST CAT FELVTEST		\$73.00	1951		117109
48030500	VERRIERE, PAUL	KTRACEY	1	\$7.00	\$7.00	\$7.00	FELV VAC CAT FELV VAC		\$73.00	1951		117109
48030500	VERRIERE, PAUL	KTRACEY	1	\$10.00	\$10.00	\$10.00	ADOPTED ANIMAL OWNED		\$73.00	1951		117109
48030500	BRZEDZEK, LISA	KTRACEY	1	\$10.00	\$10.00	\$10.00	ADOPTED ANIMAL STRAY	\$111.00				117121
							Number of Transactions 13					
							\$121.00	\$121.00				

Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt. Rec.	Tran. Type	Cash	Check	Check #	License#	Receipt#
48040000	FULNER, BRENDA	TGONZALE	3	\$6.00	\$18.00	\$18.00	TRAP CAT TRAPCAT 72		\$18.00	1911		117076
48040000	DECKER, KELLY	ACREECH	3	\$6.00	\$18.00	\$18.00	TRAP CAT TRAPCAT 72		\$18.00	2275		117095
48040000	CULLINANE, JEAN	ACREECH	1	\$6.00	\$6.00	\$6.00	TRAP CAT TRAPCAT 72		\$6.00	2136		117120
							Number of Transactions 3					
							\$42.00	\$42.00				
Account	Customer Name	Processor	Qty	Fee	Total Fee	Amt. Rec.	Tran. Type	Cash	Check	Check #	License#	Receipt#
45042000	GRONIN, CHRISTINE	KTRACEY	1	\$10.00	\$10.00	\$10.00	DONATIONS CASH DON-CASH					117105
							Number of Transactions 1					
							\$10.00	\$10.00				
							\$2,506.25	\$2,461.25				

GRAND TOTALS 88 \$2,506.25 \$2,461.25
 2501.25
 11.25
 2512.50
 36+10 vegs, Ethel
 license /
 total veg

THE FOLLOWING RECEIPT NUMBERS ARE VOIDED TRANSACTIONS:
 Receipt # Person # User ID

Exhibit B



County of Napa
Treasurer-Tax Collector Department
 1195 Third Street, Napa, California 94559

NARDEP-01 Deposit Authorization

Responsibility Dept: **ANIMAL**
 Deposit ID: **46456**
 Deposit Date: **6/15/2010**

Prepared by: **TGONZALES**
 Run date: **6/15/2010**

<u>Account</u>	<u>Fund Code</u>	<u>DeptID</u>	<u>Program</u>	<u>Item Date</u>	<u>Description</u>	<u>Reference</u>	<u>Payment</u>	<u>Amount</u>
42000200	4700	27600		6/15/2010	LICENSES		CASH	716.50
42000200	4700	27600		6/15/2010	LICENSES		CHECK	373.50
46040000	4700	27600		6/15/2010	REL/PTS/ADM		CHECK	433.00
46040200	1000	29500		6/15/2010	FIELD IMPS		CHECK	190.00
46040200	4700	27600		6/15/2010	BOARD		CHECK	307.50
46040300	4700	27600		6/15/2010	ADOPTIONS - NH		CHECK	319.00
48030500	4700	27600		6/15/2010	ADOPTIONS - NCAS		CHECK	121.00
48040000	4700	27600		6/15/2010	TRAPS		CHECK	42.00
48042000	4700	27600		6/15/2010	DONATION		CHECK	10.00
							Deposit Total	<u>2,512.50</u>
							Auto:	0.00
							Cash:	716.50
							Checks:	1,796.00

Date Received: _____

Tamie R. Frasier, Treasurer-Tax Collector

By _____

Napa County Animal Services

Tender Summary Report

Report Date: 06/11/2010 - 06/14/2010

06/15/2010

09:04 AM

	Amount Tendered
Cash	\$716.50 <i>TS</i>
Check	\$1,796.00 <i>TS</i>
Charge	.00
	<hr/>
	\$2,512.50 <i>TS</i>

Exhibit D

DEPOSIT AUTHORIZATION FORM

TODAYS DATE 6-15-10
 RECEIPT DATE 6-11-10 - 6-14-10

ACCOUNT	FUND#	DEPT#	DESCRIPTION	AMOUNT
FIELD IMPOUNDS				
46040200	1000	29500	FIELD IMPOUNDS	190.00
SHELTER				
42000200	4700	27600	LICENSES-CASH	716.50
42000200	4700	27600	LICENSES-CHECK	373.50
43030000	4700	27600	PENALTIES	0
46040000	4700	27600	REL/PTS/ADM	433.00
46040200	4700	27600	BOARD/FINES	307.50
46040300	4700	27600	ADOPTIONS -REVENUE NAPA HUMANE	319.00
48030500	4700	27600	ADOPTIONS- ANIMAL SHELTER	121.00
48040000	4700	27600	TRAPS	42.00
48042000	4700	27600	DONATIONS	10.00
42002100	4700	27600	KENNEL PERMITS	0
SHELTER TOTALS				

RECEIPT RANGE 117059 TO 117121
 LICENSE RANGE 002502 TO 002540
 CASH 716.50 FIELD IMP CHECK 190.00 CHECK 1406.00 TOTAL 2512.50

GI# 46458



A Tradition of Stewardship
A Commitment to Service

County Executive Office
Information Technology Services Division
650 Imperial Way, Ste 201
Napa, CA 94559

Jon Gjestvang
Chief Information Officer

To: Steven Lederer, Director Environmental Management
From: Gary Coverdale, Assistant CIO and Chief Information Security Officer
Date: July 2nd, 2010
Re: Response to Animal Shelter Review

I have reviewed the *Inter-Office Memo, Subject: Animal Shelter Review*, and, have analyzed the report 'findings and recommendations'. I discussed those findings as well as reviewed the application in question (DogGone) with the ITS' Application Programming Manager as well met with Steve Lederer (Director of Environmental Management) and Kelly Tracy (Animal Shelter).

I am in complete concurrence with Karen Dotson-Querin's observations in the deficiencies that were pointed out in the review. After reviewing those mentioned deficiencies, I have met and discussed, with the Applications Manager, Dan Glascott, the historical development life cycle of the system and find that the DogGone system is generally highly deficient in proper accounting processes, audit trails, and payment controls.

Although from first blush, the changes recommended seemingly appear to be fairly 'superficial' they actually go to the core of the functionality and will require changes to the data base, audit reporting and input processes. As an example, processes to capture indetified payment type (such as cash or check and, further down, credit card transactions) are complicated not only by having to modify the data base, calculations and reporting but will need to be enabled to handle the acceptance of 'splits' of cash and checks... This is but one example of the many that were identified.

Although there are some 'low hanging fruit' that can be remediated in the short term (Restricting altering fees to only ITS, based on input from Animal Shelter and locking out edit ability fee type fields), I recommend that we consider replacing the DogGone system.

The last time we did an 'update' to the system to add statistical reports it resulted in approximately \$20,000 of programming time (labor time, not actual cost to the County or Animal Shelter). This is due to multiple issues:

- Original as well as supporting developer no longer working for ITS (system is over ten years old).
- System was complexly written and did not have proper accounting functions designed into it (perhaps it was more centered around Animal Shelter functions than accounting and billing/receipts processes).
- Older (non-Microsoft) platform requiring 'legacy' skills not in our current 'standards' portfolio.

That is not to say that the County and Animal Shelter/Animal Control did not have an excellent ROI on this 'in-house' system. It has been in place, operational, and supported for over ten years. However, the system clearly did not have proper accounting process, controls and reporting designed into it.

That said, and with the programming group currently involved with the CJIMS programming project, availability to tear apart and rebuild the DogGone system incorporating not only aforementioned accounting changes but also the ability to integrate and process credit card payments, my recommendation is for Animal Shelter and ITS together and independently (through our respective industry associations) review and consider a replacement to DogGone. My initial research reflect that these system usually are either developed by non-profit organizations, are in 'public domain' or by private software companies that have fairly low cost solutions. I see costs in this industry for complete system between \$2000 and \$8000. This would result in a lower County investment, a more timely solution in remediating the existing account control issues, as well as getting a system specifically designed for both Animal Shelter and Animal Control functions and processes.

I would be pleased to participate on a selection committee along with Environmental Management, Animal Shelter, and Animal Control (Sheriff) to find a good solution that will fit in our County environment.

Please feel free to contact me should you have any questions regarding my observations and recommendations.