



Internal Audit Report

2023-04 – ANIMAL SERVICES: CLINIC OPERATIONS

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June 9, 2023

volusia.org/government/internal-auditor

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June 9, 2023

Honorable Members of the County Council and County Manager:

I am pleased to present the audit report 2023-04 Animal Services: Clinic Operations. The purpose of this audit was to determine, with a reasonable degree of assurance, the adequacy of internal controls over the collecting, depositing, and recording of revenues and that the Animal Services Clinic is operating efficiently, effectively, and in compliance with regulations and policies. Additionally, to determine the extent of the alleged fraud and impact to the County. The audit scope included the activities of clinic operations and all fees and charges collected from November 1, 2019 through December 31, 2022.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, except for the requirement of an external quality control review. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on audit objectives. I believe that the evidence obtained provides a reasonable basis for my findings and conclusions. The audit was performed in the months of January 2023 through April 2023. Svetlana Ries, staff auditor, assisted with the audit work.

This audit was successful due to the assistance of the Animal Services staff and we appreciate their support. All audit reports are available on the County's website at: volusia.org/government/internal-auditor.

A handwritten signature in black ink, appearing to read "Jonathan Edwards", with a stylized flourish at the end.

Jonathan Edwards, CIA, CPFO
Internal Auditor

Background

Volusia County Animal Services (VCAS) ensures animals are valued by society, protected by its laws, and free from cruelty, pain, and suffering. The staff works to protect citizens from the potential threats that animals pose to public safety and health. The division is composed of two sections: field operations and clinic operations. The division's organization chart is provided in Figure 1.

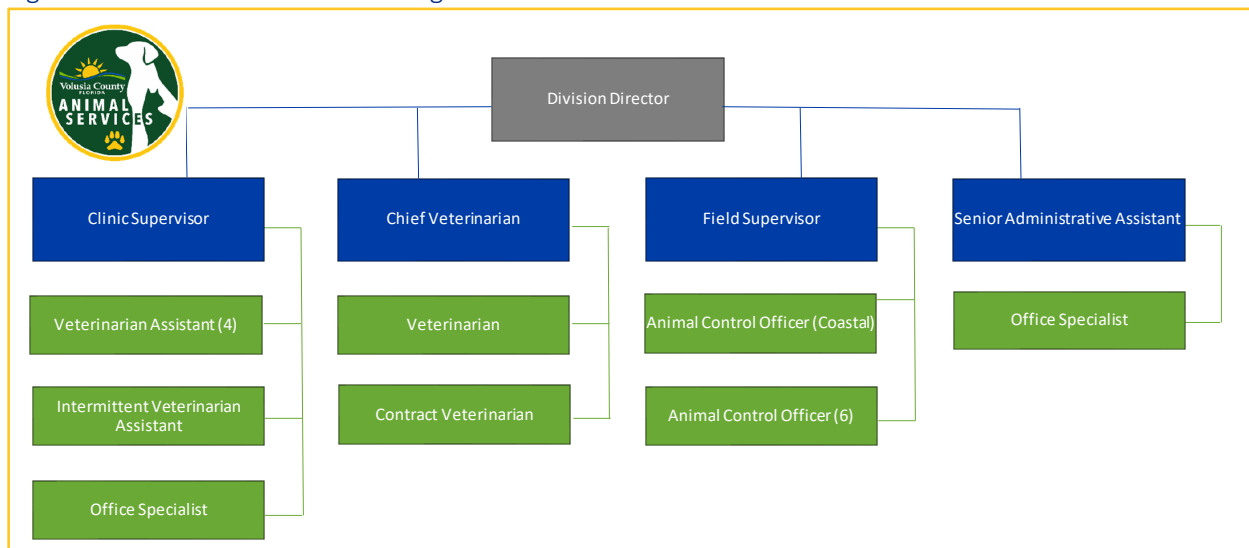
The field operations section enforces local ordinances and state statutes involving animals. Staff also investigate criminal cases involving animals, including dog fighting, cock fighting, hoarding, abuse, cruelty, neglect, and puppy mills. Their many duties include:

- Complaint response and investigations
- Cruelty / dangerous dog investigations
- Disaster response / sheltering
- Pick-up stray animals
- Special events
- Assist citizens and supply resources
- Educational presentations
- Return cats to the field after sterilization surgery

The clinic operation staff consists of highly skilled veterinarians, vet assistants, and administrative support to provide a variety of services, including:

- Sterilization surgery
- Microchipping and vaccinations
- Examine / treat incoming animals
- Special events
- Cruelty case examinations
- Life-saving emergency surgeries

Figure 1: Animal Service Division Organization Chart



Throughout the year, VCAS staff hold several special events to provide free services to the County residents, including microchipping, rabies vaccinations, and pet food. Staff also attend other events throughout the County providing resources and information on responsible pet ownership.

In the last several years, VCAS has heavily promoted microchipping of animals so lost pets can be reunited with their owners quickly. This helps keep pets out of shelters and lowers the cost to the County for sheltering services. The County has received private grants to offset the cost of spay / neuter surgeries so that the citizens pay nothing or a reduced fee for the service. The County also promotes the trap-neuter-return (TNR) approach to humanely work to reduce the cat colony populations. Wild cats that are trapped are spayed or neutered under the TNR program receive rabies and feline distemper vaccinations and ear tipping. After recovering from the procedures, the cats are safely returned to their outdoor home.

VCAS does not provide sheltering services to animals, instead, VCAS contracts with three humane societies located in the county. These agreements are renewed annually after approval by the County Council.

VCAS recently created a mobile spay / neuter hospital which helps bring the service to the areas needed. The unit assists with spay and neutering trap-and-release cats but can also assist in the triage of or in stabilizing animals before transporting them. This is especially useful in areas impacted by natural disasters or a large case that involves the seizure or rescue of animals from a particular site.

In June and July 2022, County Council approved a new ordinance and a fee resolution for the division. The entire Animal Services ordinance was rewritten and updated. A highlight of changes includes anti-tethering, management of nuisance animals, animals in motor vehicles, prohibition of declawing of cats, limitations on ear cropping, docking dog tails, among others. The fees had not been updated since 2008. They were increased to help reduce the reliance on ad valorem taxes and align fees with current operational costs while still providing low-cost or no-cost services to residents.

Also, during fiscal year 2022, the County Council approved paying for an animal control officer to patrol the dog beaches in Ponce Inlet and New Smyrna Beach. The officer is paid by the Ponce De Leon Inlet and Port District Fund. The rest of the division is funded by the Municipal Service District (MSD). A financial schedule for the last three fiscal years and the budget for 2023 is shown in Table 1.

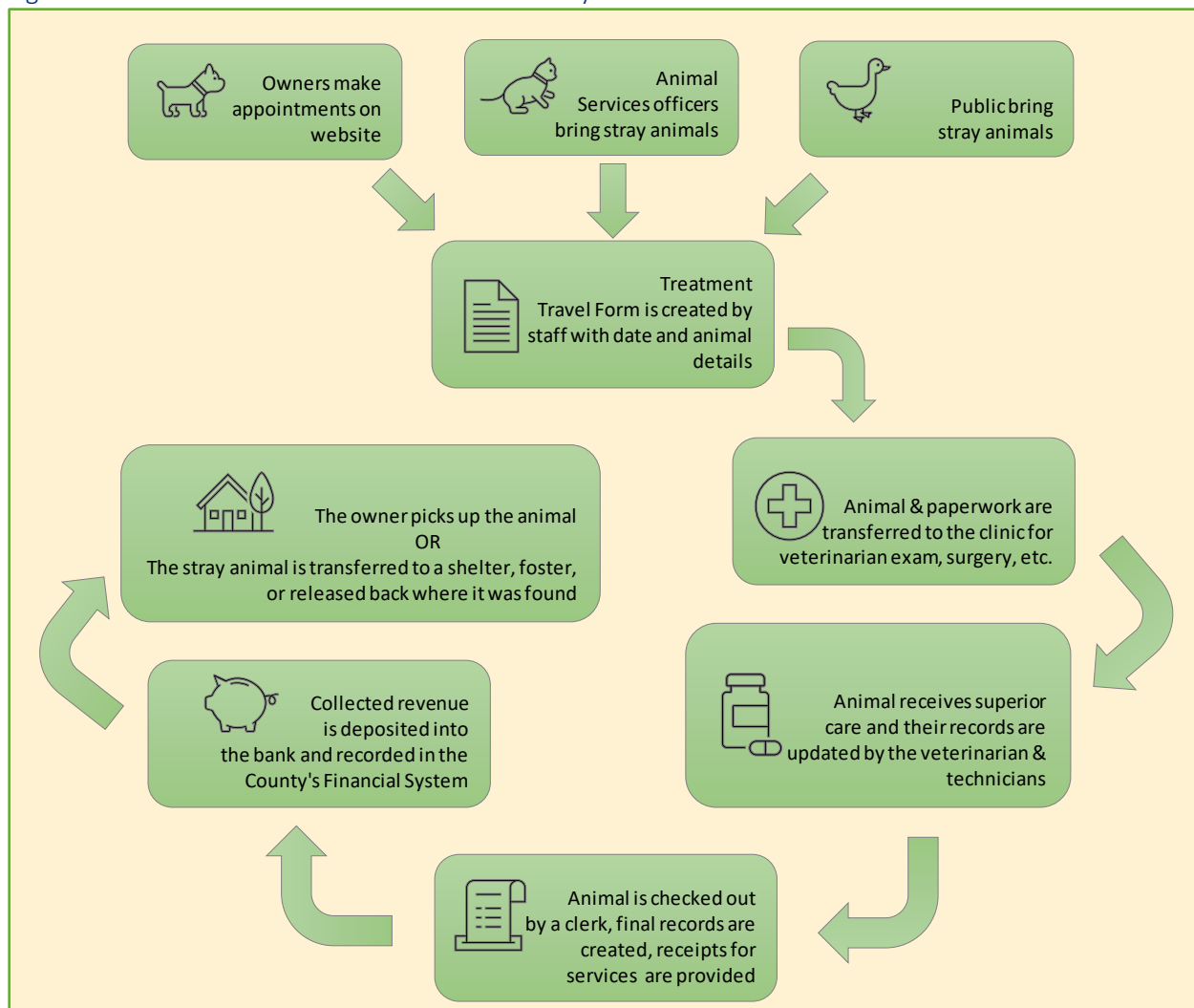
Table 1: Animal Service Division Last 3 Fiscal Year Actuals and FY 23 Budget

	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget
Charges for Services	\$ 28,878	\$ 50,958	\$ 99,439	\$ 170,871
Fines and Forfeitures	300	2,068	4,000	4,500
Miscellaneous Revenues	11,397	12,799	19,678	20,800
Total Revenues	\$ 40,575	\$ 65,825	\$ 123,117	\$ 196,171
Personnel Services	805,139	959,556	1,111,854	1,374,738
Operating Expenditures	654,882	638,236	802,168	1,189,042
Capital Outlay	70,446	60,440	56,872	65,700
Capital Improvements	-	-	50,958	420,000
Grants and Aids	-	-	4,395	3,000
Total Expenditures	\$ 1,530,467	\$ 1,658,232	\$ 2,026,247	\$ 3,052,480
Other Funding Needed	\$ (1,489,892)	\$ (1,592,407)	\$ (1,903,130)	\$ (2,856,309)
Ponce Inlet Port District Fund	-	-	64,067	67,938
Municipal Service District Fund	1,489,892	1,592,407	1,839,063	2,788,371

VCAS utilizes an animal case management system called Chameleon to assist in activities such as licensing, field operations, cashiering, medical records, among other animal control activities. Animal intake and outcome records are maintained within the Chameleon system. The data maintained by this system is used to generate reports for the calculation of operational and performance measures.

To be seen by the VCAS Clinic, citizens may make an appointment via the website, may drop off stray animals at the Clinic, or field officers may bring strays into the Clinic. Figure 2 includes a flowchart of the general process from intake to release.

Figure 2: General Process from Intake to Release by VCAS Clinic



On May 10, 2023, subsequent to the completion of audit fieldwork, but preceding the release of this report, the VCAS Director resigned from his employment with the County.

Alleged Fraud Scheme Overview

On the afternoon of January 11, 2023, the Deputy County Manager informed the Internal Auditor of an alleged fraud scheme by Brittany Schupp, a veterinarian assistant, employed by Animal Services. VCAS staff alleged that Brittany modified VCAS invoices to not charge her non-profit 501(c)3 pet rescue, All Paws on Deck Pet Rescue/TNR, INC ("APOD"). See [Appendix 1](#) for the Florida SunBiz report for APOD, including the officers of the organization. Elaine Reed is listed as the president of APOD and is the mother of Brittany. Jason Reed is listed as the vice-president, and Brittany is listed as the registered agent and treasurer of APOD.

The alleged fraud scheme was discovered by the Clinic Supervisor while Brittany was on paid administrative leave for a personnel matter in December 2022. Auditors met with the VCAS staff to understand the events leading up to the alleged fraud.

VCAS staff identified 56 invoices that had been altered to benefit either Brittany or the rescue, APOD. These invoices were marked as zero-charge. However, the former VCAS Director stated that payment should have been rendered for the services provided. Table 2 breaks down the invoices VCAS staff identified prior to meeting with the auditors.

Table 2: VCAS Staff Identified Fraudulent Invoices

Customer Name	Number of Invoices	Should Have Been Charged	Amount Charged/Paid
Brittany Schupp	14	\$ 210	\$ 0
All Paws on Deck	42	810	0
Total	56	\$ 1,020	\$ 0

When dogs or cats are treated, clinic staff add the information to the pet's medical records for the services provided and the pet is available for release. The Chameleon software generates an invoice with pre-populated pricing that agrees with the County Council-approved fees and charges. Due to a lack of internal controls, Brittany had the opportunity in the software to change the pricing information on invoices for all patrons of Animal Services. Prior to the daily close-out of the system, Brittany allegedly changed the invoice so that the invoice would not appear on the close-out reports. When the supervisor would perform daily close-out procedures, the zero-dollar invoices would not appear nor indicate that the cash register was out of balance. This is how the alleged fraud scheme was able to be carried out without notice.

On January 12, 2023, the Public Protection Director sent Brittany a notice of dismissal letter that her employment with the County was being terminated, which Brittany acknowledged and signed the following day. The dismissal letter restates the information provided in the notice of intent letter dated December 27, 2022. The Public Protection Director also provided the invoice information to the Volusia County Sheriff's Office in January 2023.

Brittany had a history of behavioral conduct issues during her employment with the County. More information is provided in the Notice of Dismissal Letter (see [Appendix 2](#)) and briefly described on the following page:

- In the fall of 2021, she was issued a “conduct and performance notice” for using unprofessional conduct and language in the workplace as well as during a public event.
- In July 2022, she served a 3-day unpaid suspension for using County equipment and property for personal gain as well for unprofessional conduct in the workplace.
- In December 2022, she was placed on paid administrative leave for lying about altering a cat’s medical and owner records.

Brittany met with various County staff, including Human Resources, on January 9, 2023, and did not provide any information to discredit the reasons stated in the dismissal letter.

The sheriff opened a case and released an incident report. The auditor reviewed the incident report and spoke with the detective with some follow-up questions. According to the Sheriff’s incident report, Brittany informed the detective that her former supervisor, Laura Stiwinter, approved modifying the invoices. The case was referred to the State Attorney’s Office; however, due to inconsistencies in their statements and lack of documentation, a formal charge was not pursued at the time.

Laura Stiwinter, the former clinic supervisor, also had performance issues during her employment with VCAS. In December 2020, her year-long probation period was extended for 90 days. Reasons included:

- Lack of consistent management across all clinical staff
- Inconsistent workload assigned to staff
- Negative comments made toward management
- Lack of communication on operational changes/needs
- Lack of oversight and involvement in technical work completed, and
- Lack of training for line-level staff

On July 7, 2022, Laura resigned from her position and she offered a two-week notice; however, the former VCAS Director waived this notice and made the termination effective immediately.

Information was gleaned from these events to determine potential players in the alleged fraud scheme, including the names of individuals and organizations that *may have knowingly or unknowingly* been involved in this alleged scheme. The auditors tested a sample of the invoices issued to these individuals and organizations to help determine the impact and scope of the alleged fraud.

Scope and Methodologies

On February 7, 2023, County Council approved the 2023 Audit Plan, which included an audit of the operations of Animal Services. The purpose of this audit was to determine, with a reasonable degree of assurance, the adequacy of internal controls over the collecting, depositing, and recording of revenues and that the Animal Services Clinic is operating efficiently, effectively, and in compliance with regulations and policies. Additionally, to determine the extent of the alleged fraud and impact to the County.

The audit scope included the activities of clinic operations and all fees and charges collected from November 1, 2019, through December 31, 2022. The dates were selected to correspond with when the Chameleon software was implemented and when the employee was placed on unpaid administrative leave.

Specific audit objectives were:

1. To obtain an understanding of internal controls that are significant to the operations of the Animal Services Clinic section.
2. To perform procedures that will provide reasonable assurance of detecting instances of noncompliance with laws, resolutions, and policies passed by the Council and guidelines that have been established.
3. To review and test transactions for accuracy and proper controls over receipting, depositing, and recording.
4. To determine if controls over drug inventories are adequate.
5. To determine the extent of the alleged fraud and the impact to the County.

Audit procedures to accomplish these objectives included the following:

- Obtained and reviewed resolutions, Federal and State regulations, program guidelines, department policies and procedures, best practices, and other relevant documentation pertaining to the operations of the clinic.
- Reviewed and understood internal controls over the clinic operations, including cash handling and inventory handling procedures.
- Interviewed VCAS staff who oversee the clinic operations.
- Reviewed and tested customer invoices to ensure charges were accurate, discounts were properly approved, and determine if a conflict of interest between the cashier and the customer was present.
- Reviewed and discussed the alleged fraud scheme with the Sheriff's Office.

During this timeframe, there were 16,671 invoices issued to customers. It was an acceptable practice for VCAS employees to issue invoices to themselves if their pet was treated by the clinic. A targeted test selection approach was utilized due to the alleged fraud and employees issuing invoices for the treatment of personal animals. Auditors set the sample size for Brittany Schupp at 50%, the related parties to her rescue at 20%, current and terminated VCAS employees at 100%, and other potentially related parties at 4%. From there, test transactions were judgmentally selected based on a cursory review by the auditors. Additionally, the auditors randomly selected 50 invoices issued to other customers. Table 3 provides a breakdown of the test selection in comparison to the entire population of invoices issued.

Table 3: Transactions Selected for Audit by Customer Name

Customer Name	Total Invoices Issued	Total Invoices Tested	% Tested
Brittany Schupp	88	44	50%
APOD	792	159	20%
Elaine Reed	243	49	20%
Jason Reed	0	0	0%
Kitten Kingdom	161	32	20%
Laura Stiwinter	17	17	100%
Current VCAS Employees	64	64	100%
Terminated VCAS Employees	6	6	100%
Potential Related Parties	1,470	65	4%
Other Customers	13,830	50	0%
Total	16,671	486	3%



VCAS new mobile spay/neuter hospital getting ready for the 2023 DeLand Dog Parade.

Evaluation

Based on the results of the audit, there is significant room for improvement in internal controls and there is a strong possibility that fraud occurred within the Animal Services Division. Brittany Schupp was manipulating invoices to benefit her rescue organization, All Paws on Deck (APOD) and perhaps others. Brittany informed a sheriff detective that her supervisor approved many of the undocumented invoice changes; however, this approval was not documented nor maintained. It is unclear if others were involved or not. Collusion between two or more employees is difficult to prove. Even the best internal controls can be overridden by two or more employees, especially when a supervisor is involved.

In summary, the audit found:

- Undocumented approvals of charging less than the standard amount of the fees resulted in approximately \$26,000 (or 17%) revenue loss to VCAS. Of this amount, \$10,275 can be attributed to APOD and \$15,725 attributed to other customers.
- Brittany continuously charged the prior fees for services after the County Council increased the fee structure.
- If a private grant was paying for the services, Brittany altered the fee to the new amount but later would charge the prior amount when the citizen was providing payment.
- Brittany modified invoices so that services provided to domesticated cats were charged as wild cats (or TNR cats) so that the services would populate as no-charge to escape the scrutiny by other VCAS staff. However, with a review of the invoices, it is clear the services were provided to domesticated cats and not wild cats, such as nail clipping and eye drop medications.
- Leukemia tests that are not administered by VCAS staff or available in the U.S. were placed by Brittany on the animal's medical records as services provided by VCAS.
- There are no inventory controls over non-controlled substances or donated goods.
- The pet licensing program is producing low compliance rates and due to lax controls, the County is at risk that private veterinarians may be underreporting license sales.

Occupational fraud refers to “frauds that are committed by individuals against the organization that employs them¹.” Acts of fraud are deliberate. Fraudsters intentionally seek to take advantage and exploit weaknesses in controls for personal gain. Fraudsters typically justify their actions to legitimize the fraud. This is commonly referred to as the “fraud triangle.” As shown in figures 3, 4, and 5; when all three of these components exist, there is a high likelihood that fraud will be committed. If two components exist simultaneously, fraud is likely to occur.²

Collusion is when multiple perpetrators work together to circumvent controls based on separated duties and independent verification of transactions. According to the Association of Certified Fraud Examiners (ACFE), most frauds (58%) in their 2022 study, were committed by two or more employees. Protecting against the collusion risk requires not only physical safeguard controls but also periodic detective controls

¹ Association of Certified Fraud Examiners (ACFE): Occupational Fraud: A Report to the Nations, 2022 [acfe.com](https://www.acfe.com)

² Institute of Internal Auditors (IIA): Practical Guide to Internal Audit and Fraud, 2nd edition theiia.org

such as physical counts of inventory with reconciliation to the General Ledger. Such detective controls were not in place at VCAS.

Figure 3: Fraud Triangle Explained with Key Warning Signs

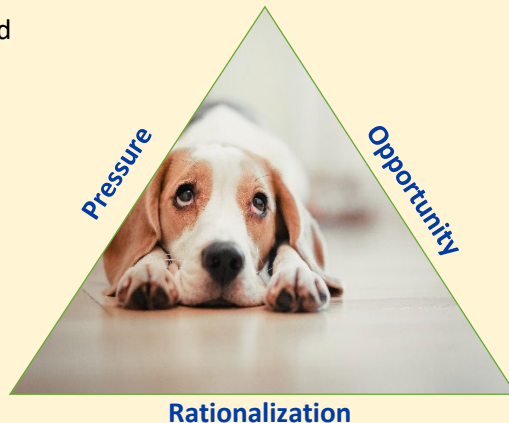
Fraud is deliberately committed by employees who intentionally exploit weaknesses in controls, either because they are under duress or for personal gain. Typically, they attempt to justify their actions to themselves or others as somehow legitimate or deserved.

Fraud Triangle

Pressure – financial need, personal debts, vices, family living, medical bills, pressure from superiors, living beyond means

Opportunity – internal control weaknesses, ability to override existing internal controls, poor tone at the top

Rationalization – justify the fraud in a manner that as a result, indicates how they are deserving of what was unfairly taken, “I’m helping in the placement of animals”, “I’ve dedicated my life to this cause and haven’t gotten the recognition I deserve”, “I’ll pay it back-it’s just a small amount...”



Key Warning Signs

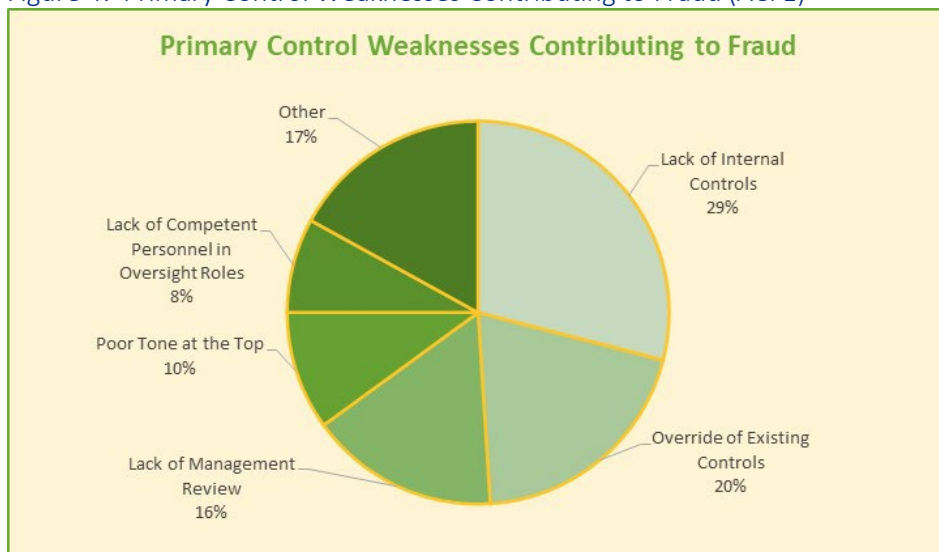
- ☞ Living beyond means
- ☞ Financial difficulties
- ☞ Unusually close association with vendor / customer
- ☞ Control issues, unwilling to share duties
- ☞ Irritability, suspiciousness or defensiveness, bullying or intimidation
- ☞ Wheeler-dealer attitude
- ☞ Divorce / family problems

Top Human Resources-Related Red Flags

- ☞ Fear of job loss
- ☞ Poor performance evaluations
- ☞ Denied raise or promotion
- ☞ Cut in benefits / cut in pay

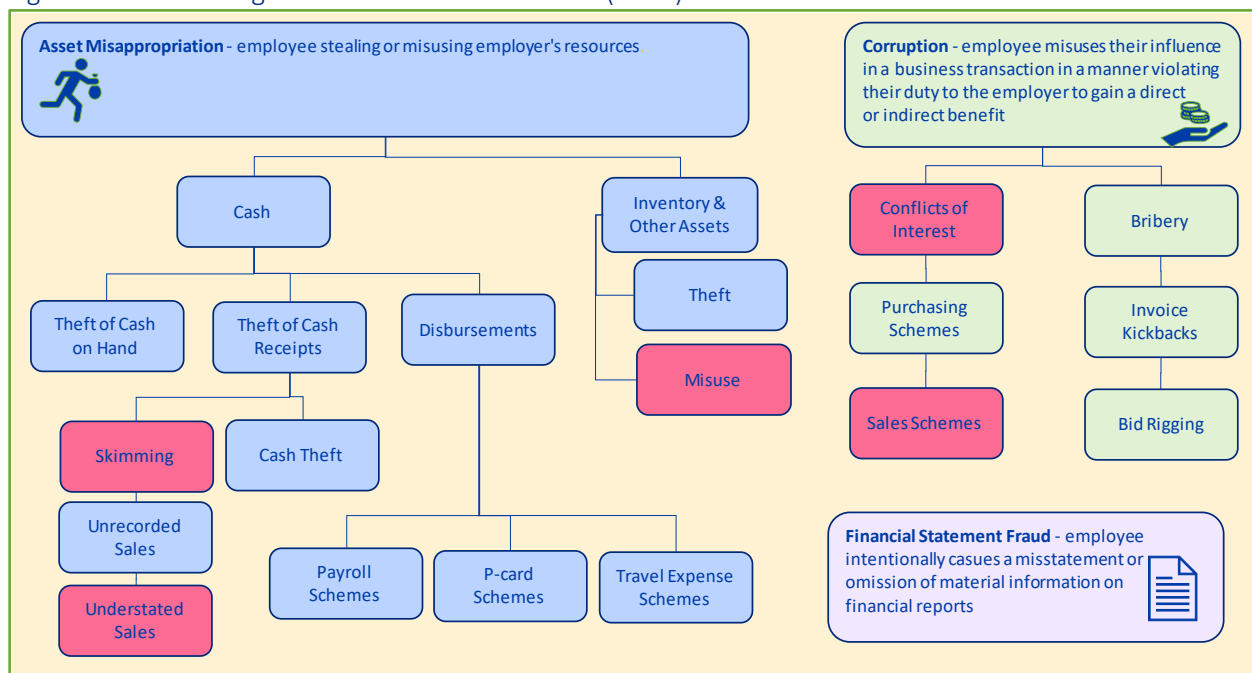
Many of the general factors contributing to fraud were also present at Animal Services. As documented, both Brittany and Laura had behavior issues and other red flags during their employment. The 2022 ACFE study breaks out the primary control weaknesses that contributed to fraud as shown in Figure 4.

Figure 4: Primary Control Weaknesses Contributing to Fraud (ACFE)



The ACFE provides the following categories of different fraud schemes: asset misappropriation, corruption, and financial statement fraud. The subcategories highlighted in red in Figure 5 are schemes that most likely apply in this circumstance.

Figure 5: Fraud Categories and Common Schemes (ACFE)



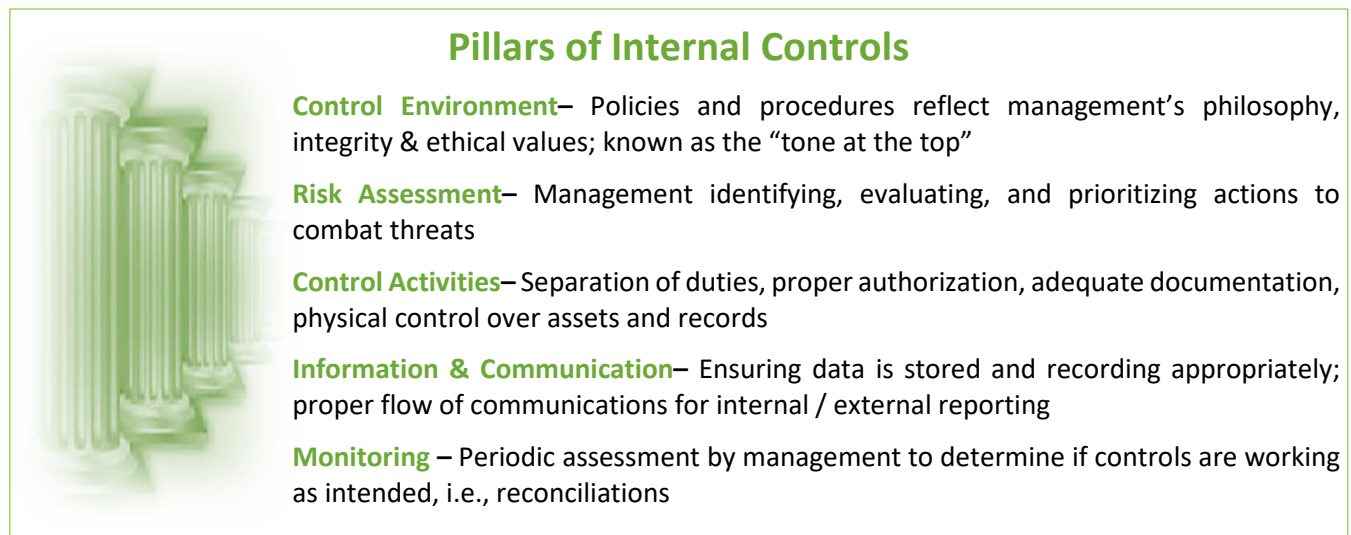
Internal control is a process designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance. It consists of five interrelated components, known as the internal control framework. These are derived from the way organizations are run and are integrated with the management process. Figure 6 is a brief description of these five pillars of internal controls.

Internal controls can:

- **prevent** undesirable events from occurring, i.e., separation of duties, passwords for computer programs, document authorization for transactions
- **detect** undesirable events which have already occurred, i.e., reconciling data, adequately reviewing reports and exception reports
- **encourage** a desirable event to occur, i.e., policy statements, guidelines, and training
- **compensate**, at least partially, for a missing or excessively costly control, i.e., supervisory review where separation of duties is impractical

By not having internal controls working optimally, Animal Services is susceptible to fraud, mishandling, and inefficient processes. Management should be aware of these red flags. Management is also tasked with creating a culture, through words and actions, that fraud is not tolerated, such behavior is dealt with swiftly and decisively, and whistleblowers will not suffer retribution.

Figure 6: COSO³ Internal Control Framework



³ Committee of Sponsoring Organizations, known as COSO, organized in 1985 sponsored jointly by the Institute of Internal Auditors, the American Institute of Certified Public Accountants, Financial Executives International, the American Accounting Association, and the Institute of Management Accountants; with the goal to provide leadership regarding internal control, enterprise risk management, and fraud deterrence.

Findings and Recommendations

1. LACK OF INTERNAL CONTROLS ALLOWED ALLEGED FRAUD TO CONTINUE UNNOTICED FOR SEVERAL YEARS

A culmination of many factors allowed this alleged fraud scheme to continue unnoticed for several years. Employees were permitted to conduct transactions where a clear conflict of interest existed, there were weak internal controls, and there was a lack of supervisory oversight of the daily activities. Approximately \$10,275 of revenues were lost from APOD and related parties. Employees were inconsistent in the fees charged to customers and oftentimes charged a discounted fee instead of the standard fee, which resulted in approximately \$26,000 of total revenue loss to the County during this timeframe (including APOD).

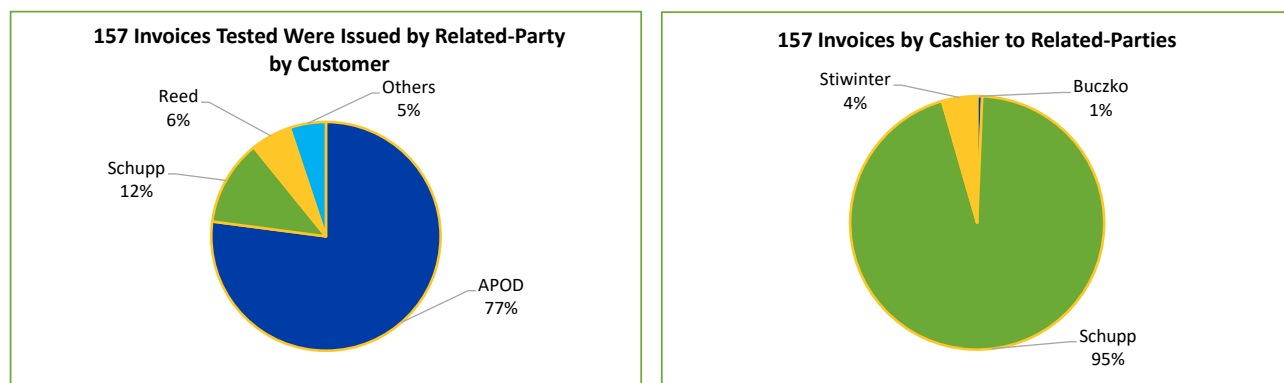
Conflict of Interests and misuse of County resources lead to approximately \$10,275 from fraud scheme

It was standard practice for VCAS employees to bring their personal or fostered pet(s) to the clinic to be seen by the veterinarian. It is understood that prior to 2018, employees did not pay for services provided with County resources and during business hours. The former VCAS Director instructed staff to end this practice upon learning about it shortly after assuming the director position. He

stated that this activity may be more common in the private sector but understood the use of County-resources benefiting employees was a misuse of taxpayer resources. However, it appears this continued as Brittany was disciplined in July for this very practice (see [Appendix 2](#)). It was noted the VCAS Policy and Procedures Handbook does not contain a policy restricting employees' use of the clinic for personal gains.

157 of the 486 (or 32%) invoices tested were identified as a potential conflict of interest between the cashier and the customer. 149 of these 157 (or 95%) invoices were issued by Brittany Schupp. Figure 7 provides pie charts of the breakdown of invoices to related parties (As mentioned previously, Elaine Reed is the president of APOD and Laura Stiwwinter was Brittany's previous supervisor.):

Figure 7: Invoices Issued to Related-Party Customers



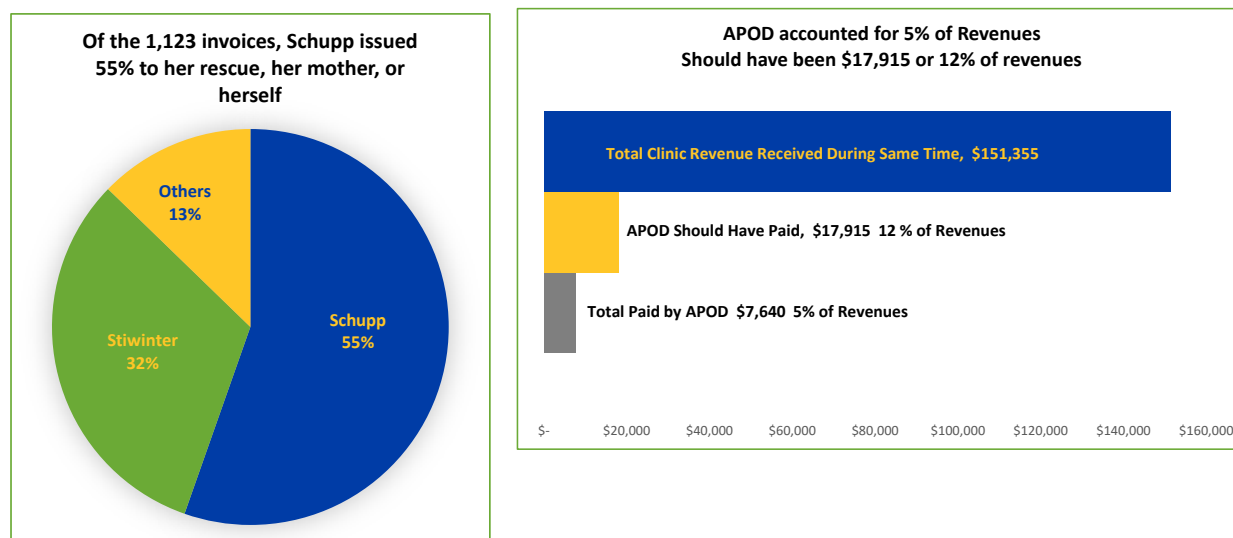
Due to the number of invoices being issued to related-party customers, an in-depth analysis was performed on selected customer invoices issued between November 1, 2019, through December 31, 2022. Customers included in this analysis were: APOD, Brittany Schupp, Elaine Reed, Kitten Kingdom, Laura Stiwinter, and Desiree Stiwinter (see Table 4). Kitten Kingdom was selected due to Brittany admitting that Brittany and the owner were personal friends. Also, Brittany modified cat records to benefit the Kitten Kingdom, which ultimately was one of the causes of her dismissal from the County (see also [Appendix 2](#)). There were 1,301 invoices analyzed.

Table 4: Customers Included in In-Depth Analysis

Customers Included in In-Depth Analysis	Number of Invoices Issued
APOD	792
Brittany Schupp	88
Elaine Reed	243
Kitten Kingdom	161
Laura Stiwinter	14
Desiree Stiwinter	3
Total	1,301

Of the 1,301 invoices, a total of 1,123 invoices (or 86%) were issued to APOD, Brittany Schupp, and Elaine Reed. Of those, Brittany issued 622 (or 55%) and Laura issued 358 (or 32%). Based on this information, during the timeframe tested, APOD paid \$7,640 to the County. However, after auditors reviewed each invoice, APOD and related parties should have paid \$17,915. Meaning revenues should have been \$10,275 higher than was collected from APOD. When compared to the total revenues received during this time, APOD accounted for approximately 5% of the total revenues collected. Figure 8 compares the total revenues with APOD activity.

Figure 8: Breakdown of Invoices by VCAS Cashier for APOD and Related Parties



[Appendix 3](#) includes several examples of invoices to demonstrate how the invoices and charges were modified to benefit either APOD or other customers. A few themes were noted during this in-depth analysis, including:

- Charges were reduced to either zero or the lowest price.
- Treatments were provided on weekends when the clinic was closed.
- Provided leukemia feline tests that are not available in the U.S. or administered by VCAS (see discussion in Finding 2).
- Coded sterilization procedures (i.e., spay / neuter) on domesticated cats as a TNR sterilization so that the invoice would not be detected as these services are provided at no cost. Services such as nail trimming and eye drop medications are not provided to wild cats. This was an indicator the invoice was not correct.
- After the new pricing was in effect, it appears that Brittany purposely charged the outdated pricing on invoices unless a private grant was paying for the service. Then the proper amount was charged to the customer. When the private grant was completed, Brittany went back to charging the outdated pricing.

To demonstrate these themes, a brief explanation of a few invoices is provided with copies of the invoices in [Appendix 3](#):

Vino (Buster) – A fecal exam was performed on Saturday, June 18, 2022, for Vino (later named Buster) with a zero-dollar charge, and the invoice was issued to APOD by Brittany. Several weeks later, on Monday, August 8, 2022, the dog was brought in to be neutered, microchipped, vaccinated, and nails trimmed. Brittany again issued the invoice to APOD. The neuter surgery was charged at \$15; however, the new fee schedule was in effect, and the proper charge should have been \$50 (meaning \$35 in lost revenue to the County). APOD posted to their Facebook page that Buster was adopted and that APOD adoption fees included vaccinations, deworming, rabies vaccination, microchipping, neuter, flea treatment, etc. See [Appendix 3, Exhibit 3-A](#).

Kallie Anna – A spay surgery, along with microchipping, 3-year rabies vaccination, heartworm, etc. was performed for Kallie Anna on Thursday, January 27, 2022. The invoice was issued to APOD by Laura Stiwinter. The invoice was modified to zero-out the spay charge that should have been charged \$55. The following day, APOD posted to their Facebook page that Kallie Anna was adopted. See [Appendix 3, Exhibit 3-B](#).

Rex – A neuter surgery, along with microchipping, 3-year rabies vaccination, etc. was performed for Rex on Thursday, July 30, 2020. The invoice was issued to APOD by Brittany Buczko. The invoice was modified to zero-out the neuter charge that should have been charged \$55. APOD posted to their Facebook page that Rex was later adopted. See [Appendix 3, Exhibit 3-C](#).

Axel – A neuter surgery, along with microchipping, rabies vaccination, etc. was performed for Axel on Tuesday, July 26, 2022. The invoice was issued to APOD by Brittany. The invoice charge for \$15 was at the prior pricing, not the updated pricing. The charge should have been \$25, or a \$10 loss of revenue to the County. As mentioned later in this report, the Hangzhou leukemia test is not available for purchase in the U.S. and is not administered by VCAS staff. See [Appendix 3, Exhibit 3-D](#).

Buddy – A neuter surgery, ear notch, rabies vaccination, eye drop medication, etc. was performed for Buddy on Tuesday, January 28, 2020. The neuter surgery was coded as a “TNR Cat.” The invoice was issued to Elaine Reed by Jennifer Raulerson. Generally, TNR cats are not charged a fee to the cat colony’s “caretaker” as these cats are wild. However, eye drop medication was administered to the cat and generally, this medication must be given to the animal multiple times a day between 3-7 days, depending on medical advice. Therefore it is reasonable to conclude the invoice was falsified to avoid payment. See [Appendix 3, Exhibit 3-E](#).

Chu – A spay surgery, rabies vaccination, microchipping, etc., was performed for Chu on Thursday, August 4, 2022. The invoice was issued to Kitten Kingdom Rescue by Brittany. The new pricing should have been charged \$50; however, the customer was only charged \$15, or a \$35 loss of revenue to the County. See [Appendix 3, Exhibit 3-F](#).

Hannah – A spay surgery, rabies vaccination, microchipping, etc., was performed for Hannah on Thursday, August 11, 2022. The invoice was issued to Kitten Kingdom Rescue by Brittany. The new pricing of \$50 was charged; however, a private grant was used as payment. By charging the new pricing on these grant-funded invoices it is clear that Brittany was aware of the new pricing. It was noted during the audit, that if the private grant was not paying for the service, then Brittany would change the pricing to the prior fee schedule (see also Riggs and Friends). See [Appendix 3, Exhibit 3-G](#).

Riggs and Friends – 4 different cats were seen on Thursday, August 25, 2022. The invoice was issued to Kitten Kingdom Rescue by Brittany. The prior pricing was \$15 per cat for sterilization surgeries. As noted with the invoices to Hannah, dated August 11, 2022, Brittany was aware of the new pricing; however, because this invoice was not paid from a private grant, the pricing charges were changed to the prior pricing schedule. The total invoice should have totaled \$150, but instead, only \$60 was charged; meaning a revenue loss on this invoice of \$90. See [Appendix 3, Exhibit 3-H](#).



VCAS staff are not required to sign a conflict-of-interest disclosure form. Such a form should list any potentially related parties that may do business with VCAS. Transactions between related parties should be performed by someone else. The policy and procedures handbook does not require such disclosure. All County employees are required to sign an “outside employment form” which Brittany did sign with the HR department.

80 invoices were backdated
on dates Brittany was on
unpaid administrative leave

As mentioned previously, Brittany was placed on unpaid administrative leave for 3 days in July 2022 for using County equipment and property for her own personal gain and for her unprofessional conduct in the workplace (see [Appendix 2](#)). The former VCAS Director requested that she not serve these consecutively due to the inadequate staffing at the clinic.

The days she served her discipline, the VCAS clinic was short-staffed, and customers were not properly checked out in the Chameleon software. Coincidentally, during this time, a private grant was being administered which paid for the procedures performed. Therefore, there was no out-of-pocket cost to the customers served. This allowed the customer to leave without an invoice being generated. Because of this, customers most likely did not question the fact they were not offered an invoice. These invoices were held until Brittany returned to enter the invoices and complete the check-out process.

There were 80 invoices issued on dates while Brittany was on unpaid administrative leave. These invoices were backdated or edited after her dates were served. 16 (or 20%) of these backdated invoices were issued to her non-profit APOD.

Cashiers have ability to
change line-item prices
without supervisor approval

175 of the 486 (or 36%) of the invoices tested did not have proper authorization for not charging the full amount for the services provided. While it may have been appropriate to discount or waive the fees, the reasons or the supervisor's approval were not documented. The policy and procedures handbook does not provide guidance or require that the cashier document discounts that are provided or an approval process by a supervisor. The Chameleon system contains fields where cashiers can enter certain information, including reasons for discounts provided.

The prior fee schedule contained different pricing levels based on the number of individuals in a household and their weekly income. The new fee resolution allows the fees to be discounted by 50% upon approval by the VCAS Director. However, these discounts or the documentation to support the reduction are not entered or maintained.

The cashiers have the ability in Chameleon to change the pricing of line items without requiring supervisor approval. When first implemented, the VCAS staff did not include line-item pricing in the pricing database. For example, line items could be split into two items: dog spay-full price and dog spay-half price. This would allow for better segregation and tracking of discounts provided to customers.

The former VCAS Director was the system administrator for the Chameleon software. As the administrator, he had full rights to the system and assigned user rights. However, the former VCAS Director was using the administrator role to perform day-to-day operations and did not have a separate user role in the system. By utilizing the administrator role for operational activity, the system is more

susceptible to phishing attacks from outside forces. Information system best practices⁴ recommend user accounts be based on least-privilege and need-to-know principles and roles should be separated from administrative roles.



Proper separation of duties would require that no user should be given enough privileges to misuse the system on their own. For example, the employee authorizing a discount should not be the cashier who enters the discount into the system.

Due to the limited number of employees and resources, proper separation of duties is not always achievable. However, certain mitigating controls can be implemented to alert and monitor activity. For example, regular performance monitoring and analyzing the discounts provided each month should be reviewed by the VCAS Director as well as the Public Protection Director. This analysis and comparison were not performed.

Lack of controls lead to
 County losing approx.
 \$26,000 or 17% of revenues

164 of the 486 (or 34%) invoices tested had the standard fees waived completely or at a discount without documentation supporting the discount. The additional amount to be charged on these 164 invoices was \$4,851. See Table 5 for the breakdown of customers composing the 164 invoices.

Table 5: Lost Revenues on 164 Transactions Tested

Customer Name	Invoices Tested with Lost Revenue Issues	Amount Should Have Been Charged
APOD and related customers	104	\$ 3,070
Kitten Kingdom	11	365
Laura Stiwinter	7	239
Other customers	42	1,177
Total Tested with Issues	164	\$ 4,851

Auditors extrapolated these amounts to the entire population to determine the impact on the County. Consideration was given to the unique sample test selection in this determination. Approximately \$26,122 of revenues, or 17% of revenues collected during this time, were lost due to not charging the appropriate amounts. As described previously, \$10,275 can be contributed to APOD and related parties; therefore, \$15,847 can be attributed to other customers.

The previous fee schedule was loosely based on the Florida Free Lunch program and considered the household size and weekly salary to determine the fee to charge for the service provided. Also taken into consideration is the animal's sex and weight. Table 6 lists the prior fee schedule.

⁴ COBIT (Control Objectives for Information and Related Technologies) is an information system governance framework to improve system controls. isaca.org.

Table 6: Previous Fee Schedule

Sterilization Surgery	Dog	Cat
No Cost Fee-Males	\$15	\$15
No Cost Fee-Females	\$15	\$15
Reduced Cost Fee-Males	\$25	\$20
Reduced Cost Fee-Females	\$30	\$25
Low Cost Fee-Males- 0-29 lbs.	\$35	\$25
Low Cost Fee-Males- 30-59 lbs.	\$50	n/a
Low Cost Fee-Males- 60+ lbs.	\$55	n/a
Low Cost Fee-Females- 0-29 lbs.	\$45	\$35
Low Cost Fee-Females- 30-59 lbs.	\$55	n/a
Low Cost Fee-Females- 60+ lbs.	\$65	n/a

In July 2022, the County Council eliminated the three income/household size-based fee schedules and replaced them with a 50% discount to citizens providing proof of public assistance. New fees were also added for services provided, including adoption fees, owner surrender fees, vaccine and test fees (i.e., heartworm, rabies, etc.), and trap rental fees. Several new fees were included in the new resolution. VCAS staff bundled certain fees, i.e., licensing and rabies, and feline testing with sterilization surgeries; however, the resolution does not address any bundling of services or fees. This has led to confusion between staff. Table 7 includes some of the new fees.

Table 7: Fee Schedule, Effective July 20, 2022

Services Provided (Listing is not all-inclusive)	Dog	Cat	General Fee
Male Sterilization Surgery- 0-50 lbs.	\$50	\$25	
Male Sterilization Surgery - 51+ lbs.	\$65	n/a	
Female Sterilization Surgery - 0-50 lbs.	\$75	\$50	
Female Sterilization Surgery - 51+ lbs.	\$115	n/a	
TNR Surgery for unincorporated County	n/a	Free	
TNR Surgery for cities with interlocal agreements	n/a	\$45	
Heartworm Test			\$10
Rabies Vaccine			\$10
FelV/FIV Test			\$15
Parvo Test			\$15
FVRCP / DA2PP Vaccines			\$10
Sterilized and microchipped license, 1 year			\$4
Sterilized and microchipped license, 3 years			\$10



The lack of training and understanding of the fee structure led to employees charging the “no-cost” category most times. However, staff were not always consistent when checking out customers.

Approx. \$4,600 of revenues,
lost due to staff slowly
updating new fees in system

While reviewing the invoices, it was noted that VCAS staff did not update the Chameleon software with the new fee schedule upon adoption by the County Council. 82 of the 486 (or 17%) of the invoices tested were issued after 7/20/22 with the County potentially losing out between \$1,042 and \$2,146 on these 82 invoices. When auditors extrapolated this sample size to the entire population of invoices issued, the impact to the County was \$4,620. This amounts to almost 5% of the FY 22 actual fee revenues recorded (see Table 1).

The former VCAS Director confirmed the new fee schedule should have gone into effect immediately, or the next business day, as approved by County Resolution 2022-97. Due to the short staffing and lack of cross-training, the fees were not updated in a timely manner in the Chameleon system.

Enhancements needed for
cash collection and handling
processes

Cash collections occur at either the front office or at the clinic. The front office collections are minimal with most activity in the clinic. Due to staffing constraints, usually, there is only one cashier operating the check-out area where payment is received by customers. The monies collected throughout the day are appropriately maintained in a safe and locked area. To cover employee breaks, oftentimes the clinic supervisor will cover the check-out desk. Cashiers share access to the money till in the clinic. Currently, there are no security cameras overlooking the checkout areas due to the relatively minimal daily cash collections.

At the end of the day, the clinic supervisor counts and verifies the collections. The money is placed in a locked safe. The following morning, the senior administrative assistant reverifies the money and compares the reports from the Chameleon system. The money is then placed back into the safe and is ready for deposit. Auditors noted the safe is not equipped with a sign-in log and the combination is not changed on a regular basis. The policy and procedures handbook does not provide guidance on proper safe practices.

Prior to the audit, the deposit was supposed to be made at least weekly. However, the auditors traced 10 invoices from the date of service to the bank deposit date to the recording of the revenue in the County's General Ledger. For these 10 invoices, it averaged 9 business days from the date of service to the deposit date (this included cash and credit card payments). 5 of the 10 invoices were cash payments and averaged 14 business days for these payments to be deposited. This proves deposits were not being made in a timely manner. Of these 10 invoices reviewed, one receipt took 25 business days from the date of service to being deposited. At the start of the audit, staff was working with the Accounting Director to establish an armored vehicle to pick up the deposits from VCAS three days a week. This eliminated the need for the senior administrative assistant to drive to the Treasury and Billing Office to make a deposit. A recent audit⁵ found similar findings countywide and the Accounting Director is currently implementing the recommendations from that audit (including more timely depositing and recording).

⁵ Internal Audit 2023-01 Charges for Services and Fees, volusia.org February 22, 2023.

It was also noted the senior administrative assistant combined several days' worth of cash and check transactions into one cash receipt voucher which is forwarded to the Accounting Division for proper recording (see [Appendix 5](#) for an example of July 2022). This inefficiency adds unnecessary complication and potential confusion to both VCAS staff and the Accounting staff. Preparing a cash voucher that agrees to the daily deposit will reduce this inefficiency. The auditors provided an alternative spreadsheet that will assist in this daily revenue deposit for a more efficient process and is combined with revenue reports derived from the General Ledger for more accurate tracking.

While observing cash and check handling procedures it was noted the VCAS staff does not immediately endorse checks as deposit-only. An endorsement stamp had not been utilized previously. This immediate and restrictive endorsement places a limitation on the use of the check and can only be deposited by the County. Notably, staff resolved this during the audit.



The lack of internal controls over the safe and cash handling process may lead to stealing or theft by employees or collusion between the clinic supervisor and the cashier. This risk is increased due to cashiers sharing access to the money bag held in the clinic. When the clinic supervisor is regularly filling in for a cashier, they should not be performing daily close-out reports.

The County has an obligation to demonstrate it has been a wise steward of funds entrusted to it. The process of accountability begins with the planning of receipt and expenditures of monies and carries through to retaining documentation of what transpired. The documentation should ensure monies collected and spent can be determined well after the fact, even if the staff involved are no longer available. Thus, each transaction must stand on its own, with sufficient information to demonstrate the benefit to the County.

The Association of Shelter Veterinarians, a professional organization for advancing the care of animals in shelters, produces guidelines for personnel caring for animals in a variety of settings, including municipal animal service facilities. They recommend that “shelters have a clearly defined mission, adequate personnel, up-to-date policies and protocols, a system for training and supervising personnel, and management practices aligned with these guidelines⁶.”

If deposits and cash closing reports had been performed daily, the backdating would have been caught immediately. Additionally, the discounts provided should have been included in the daily deposit packets to be approved by the Senior Administrative Assistant, who is not involved in the teller operations.

RECOMMENDATIONS:

1. Establish a policy on conflict of interest and procedures that staff disclose potential conflicts and the VCAS Director reviews and maintains these annual disclosures. Procedures should also be included that the VCAS Director avoid placing staff in positions where conflicts may arise, such as issuing invoices to the related party. Provide training to staff on the new policy and procedures.
2. Ensure Council-approved changes are implemented timely and limit the updating of pricing tables and other sensitive tables to an employee who is outside of the normal cashiering process.

⁶ Journal of Shelter Medicine and Community Animal Health, second edition, December 2022. sheltervet.org

3. Revise the existing fee schedule to reflect the details of services included in the sterilization bundles so that customers and staff are clear on the correct fees to charge.
4. Implement access controls such as role-based security that ensure functions, including data entry, transaction approval, and reconciling are adequately safeguarded.
5. Create a separate user ID for the director to perform regular day-to-day transactions with limited functions and a separate administrative user ID for performing elevated privileges such as assigning user roles and granting rights.
6. Cross-train staff to be able to assist in every area and be knowledgeable about the current fee schedule. Consider additional training opportunities, whether onsite or through webinars, provided by the Chameleon vendor.
7. Require cashiers to input comments in the proper fields so discounts or any variances from the standard charge is documented and maintained.
8. Input all possible discounts or line items into Chameleon so that invoices reflect why the discount was given.
9. Review daily transactions on the closing reports in Chameleon and require any transactions with discounts or waived charges to be maintained with the daily reports with documented approvals.
10. Establish a policy restricting employees providing services to personal animals on weekends and after hours. Provide training to employees, including new employees.
11. Establish a policy and procedures for revenue collections to be prepared daily and deposited at least three times a week. Implement a revamped spreadsheet that should be compared to the General Ledger reports for a more efficient revenue monitoring process.
12. Establish a policy and procedures for cash and safe management. Require at least two employees to access the safe, maintain a log of who accessed and purpose, and change the safe combination frequently.
13. Install security cameras over cash collection areas as deterrent and detection controls.
14. Establish a policy and procedures for the VCAS Director and Public Protection Director to periodically monitor and benchmark discounts provided.
15. Purchase and utilize a “for deposit only” restrictive stamp and immediately stamp checks upon receiving.
16. If Council directs, consider establishing formal contracts with pet rescues that clearly state the pricing discounts, if any, to avoid confusion.

MANAGEMENT’S RESPONSE:

1. *We agree and a memo has been drafted to distribute to staff no later than July 1st, 2023 while a conflict-of-interest policy can be crafted. The policy will address disclosure of conflicts-of-interest as well as procedures to avoid creating conflicts and addressing conflicts as they arise.*
2. *We agree; the most recent fee structure that was updated in July 2022 was not immediately implemented to account for appointments that were already scheduled based on an understanding of*

the prior fee schedule. Moving forward, Animal Services will work to announce potential updates to the fee schedule in a timely manner so that changes can be implemented upon council approval. Alternatively, staff may recommend a fee implementation date 60 days past adoption to allow adequate notice to the public of upcoming fee changes. The process for fee implementation will be clearly documented and communicated to management and staff. Additionally, an individual has been assigned to update the pricing tables in the records management system who is not responsible for handling transactions.

- 3. We agree and the updated fee schedule to reflect the details of services included in the sterilization bundles were added in May 2023 to the records management system (Chameleon).*
- 4. We agree, however, the Chameleon software does not allow for role-based security which prevents the software from only allowing certain users to apply discounts. In the absence of this capability, in May 2023 Animal Services implemented a policy regarding how discounts are processed requiring supervisor approval of discounts, documentation regarding the reason for discount, and daily review of discounts as part of the reconciling process.*
- 5. We agree, and a separate user ID has been created for the director to perform day-to-day operations and another for administrative functions.*
- 6. We agree, and Animal Services has already begun the process of cross training its clinic and administrative staff to assist in every area of clinic operations as they pertain to applying the fee schedule either via services provided or the way services are invoiced. To assist in this training, standard operating procedures have been created for the front desk position and reference guides are being updated alongside the updated policies. Further, the fee schedule is now posted at the cash register to ensure staff awareness and compliance.*
- 7. We agree, and policies have been implemented in May 2023 that require comments and a daily review of discounts as part of the close-out and reconciling process. The daily review procedure will be incorporated into the standard operating procedures for the clinic as well.*
- 8. We agree, and all possible discounts or line items were added in May 2023 to the Chameleon records system.*
- 9. We agree and daily transactions are now reviewed daily via closing reports in Chameleon. Discounts or waived charges now require supervisor approval or must follow the posted discount schedule. All discounts require a documented reason and daily review.*
- 10. We agree and a memo has been drafted to distribute to staff no later than July 1st, 2023 while a conflict-of-interest policy can be crafted. The policy will address disclosure of conflicts-of-interest as well as procedures to avoid creating conflicts and addressing conflicts as they arise. Particular attention will be given to restricting services provided to personal pets outside of business hours.*
- 11. We agree and Animal Services is currently working to update procedures for revenue collections that will be prepared daily and deposited at least three times a week using the county courier service. Animal Services is also working with the Internal Auditor to revamp the tracking spreadsheet for review to streamline the monitoring process. Additionally, Animal Services will work with Accounting to ensure deposits are regularly compared against the general ledger. A new policy will be drafted to incorporate the updated procedure no later than July 31st, 2023.*

12. *We partially agree; staff should be monitored when accessing the safe and Animal Services will clarify procedures to maintain a log of access of who accessed the safe and for what purpose. Animal Services has also implemented procedures to change the safe combination frequently. However, it is not practical to require two staff for all activities accessing the safe due to the low number of staff available. Animal Services will install cameras to record all instances of staff accessing the safe as deterrent and detection control.*
13. *We agree, and Animal Services has begun the process of procuring security cameras over cash collection areas.*
14. *We agree, and Animal Services will draft a policy no later than July 31st, 2023 for the Animal Services Director and Public Protection Director to periodically review a standard report to monitor and benchmark discounts provided.*
15. *We agree; Animal Services has always had a “for deposit only” restrictive stamp that is applied to checks before deposit, but it has not been available immediately upon receipt. Additional stamps have been ordered to position at all assignment posts that accept checks.*
16. *We agree; Animal Services has no special pricing structure currently for pet rescue. If Council directs differential pricing structures for animal rescues in the future, contracts will be established with rescues to clearly state pricing.*

2. INVENTORY CONTROLS OVER NON-CONTROLLED SUBSTANCES AND DONATED GOODS ARE NONEXISTENT

VCAS spent \$84,088 on non-controlled substances during FY 22 and inventory controls are nonexistent over these medications. VCAS routinely receives donated goods from private organizations which are also not inventoried or tracked. Additionally, due to lax controls, VCAS staff were able to enter test procedures and medications that are not VCAS-approved items.

\$84,000 of non-controlled substances are not inventoried by staff

Medications are categorized and stored as controlled or non-controlled. Medications or substances identified as controlled are stored in a locked cabinet that requires two keys and two employees to access. Controlled substances are strictly governed by FL statute 828.055 which also requires inventory records to be maintained. Controlled substances, like rabies vaccinations or euthanasia drugs, can only be administered by licensed veterinarians. VCAS policy and procedures handbook includes procedures on controlled substances.

However, non-controlled substances are not inventoried or tracked to ensure usage is appropriate. The division's policy and procedure handbook does not include procedures on non-controlled substances. Non-controlled substances, like sedatives, tranquilizers, and pain medications, can be administered by employees who are not veterinarians. The auditors observed these medications are maintained in an open area within the Clinic with access to any employee who walks by during clinic hours. During non-business hours, access is by badge only. These medications are not inventoried or periodically matched to the Chameleon system to verify the medication was used on animals and not misplaced or misused. Auditors were not able to test or verify medication usage due to the lack of inventory controls. Staff stated that these inventory controls have never been put in place.

During FY 2022 the VCAS spent \$173,194 on medications and supplies as shown in Table 8. Table 9 indicates the top 15 non-controlled substances that were purchased in FY 2022, including the typical usage of these substances in the treatment of animals.

Table 8: Medications and Supplies Purchased During FY 2022

Category	Quantity	Cost
Controlled Substances	163	\$ 5,843
Non-Controlled Substances	1,575	84,088
Medical Supplies	3,262	83,263
Total	5,000	\$ 173,194

Table 9: Top 15 Non-Controlled Substances Purchased During FY 2022

Non-Controlled Substance	Typical Usage in Animals	Quantity	Cost
Rabies Vaccine	Rabies prevention	296	\$ 20,910
Feline HCPCH	Feline leukemia virus prevention	119	10,715
Rimadyl	Pain and inflammation relief	52	7,193
Canine DAPPV, Parvo	Distemper virus prevention	66	6,128
Dexmedesed Injection	Sedative and pain relief	50	5,467
Antisedan Injection	Sedative reversal	21	4,622
Convenia Antibiotic	Treatment of skin and tissue infections	13	4,587
Revertidine Injection	Sedative reversal and pain relief	30	4,515
Levafen Injection	Pain and inflammation relief	39	3,843
Meloxicam Solution	Pain and inflammation relief	31	2,847
Selamectin	Heartworm disease prevention	12	2,701
Lactated Ringers Injection	Maintain hydration	27	1,618
Revolution Plus	Parasite protection for cats	3	1,569
Alcohol, isopropyl	Antiseptic	232	1,080
Capstar Tablets	Flea treatment	4	877
Top 15 Total		995	\$ 78,672



VCAS staff, like animal clinics across the U.S., have access to a large variety of mind-altering and potentially addictive drugs. These same drugs may or may not be combined with illegal drugs. Recently the Federal Drug Enforcement Administration (DEA) issued an emerging threat⁷ on a non-controlled substance, xylazine, being combined with fentanyl. Xylazine is a powerful sedative that is approved for veterinary use. Staff employed in the animal services industry often face difficult job stressors, long hours, challenging cases, and the emotional consequences of performing animal euthanasia. Additionally, these substances are walkable items and could be used for personal pets. These challenges and unique stressors, when combined with the opportunity due to lax controls, may open the door for fraud, waste, and abuse.

Approx. \$44,000 worth of donated goods were not inventoried or tracked

VCAS staff does not track donated goods such as pet food, collars, leashes, and toys. Some donated goods are used for promotional purposes such as parades, mobile clinics, and post-hurricane support. By not tracking these donated goods, the risk of waste and abuse by employees is heightened. Future donors may not have reassurance these goods were provided as intended. During our audit scope, VCAS

received about \$44,360 of donated goods.



The Government Finance Officers Association (GFOA) Best Practices⁸ recommend controls over non-capitalized items must be in place to help protect public safety, avoid potential liabilities, and

⁷ Drug Enforcement Administration. [dea.gov](https://www.dea.gov). Alert issued April 12, 2023.

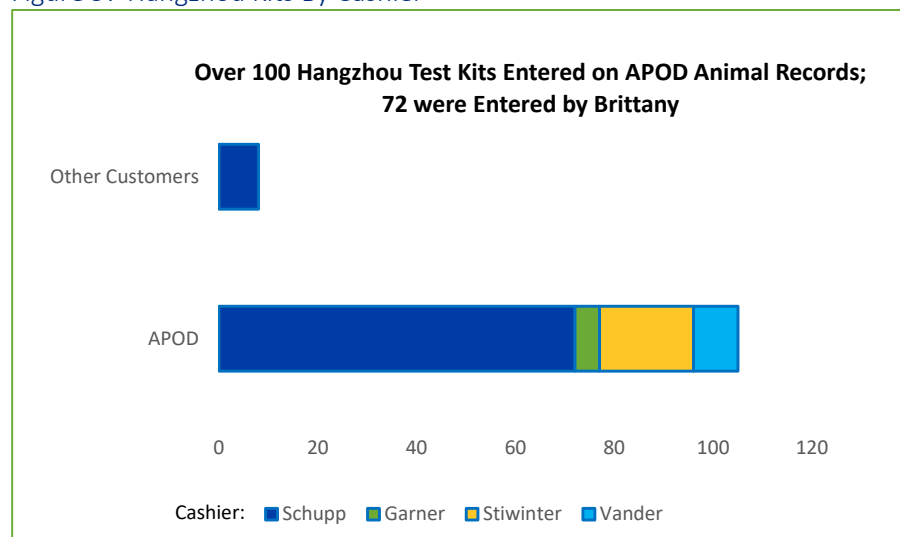
⁸ GFOA Best Practice: Control Over Items That Are Not Capitalized. [gfoa.org](https://www.gfoa.org)

include items considered “walk-away” (i.e., items both easily transportable and readily marketable or easily diverted to personal usage).

Lax controls allowed items to be entered into the animal’s records which were not performed by VCAS staff

Without documented approval, VCAS staff can add medical procedures into Chameleon, even if the procedure is not overseen by VCAS. Hangzhou FELV-FIV (a feline leukemia virus) test kit is not available for purchase in the United States according to multiple VCAS staff and is not a kit that is utilized by VCAS. Additionally, Bordetella vaccine is also not administered by VCAS as the clinic does not operate as a shelter. However, both items were entered into the Chameleon system as an appropriate item to enter into the animal’s medical history. There were 2 instances of Bordetella being entered into an animal’s record. Both were entered by Brittany. There were 113 instances of the Hangzhou kit being entered into an animal’s record with 72 (or 63%) entered by Brittany. 105 of these were to APOD, or 93%, and 8 were issued to 7 different customers. Figure 9 illustrates the impact.

Figure 9: Hangzhou Kits By Cashier



The former VCAS Director confirmed that any clinic employee had access to update and change the item listings in Chameleon. This listing modification was not limited to the administrator or a supervisor role. Auditors reviewed the item listing with the Director and Clinic Supervisor to determine if any other items were entered that should not have been. It was confirmed only Hangzhou and Bordetella items were inappropriately added to the listing. VCAS staff do not periodically generate or review the item listing to ensure items available in Chameleon are appropriate to Volusia County.



By not having appropriate staff review and approve modifications in the system, the County is at risk that unapproved procedures are being used on animals and customers are being charged incorrectly. Proper separation of duties over information systems requires that a user should not have access to update pricing or item codes for which they could be given enough privileges to misuse the system.

RECOMMENDATIONS:

1. Establish a written policy and procedures covering inventorying of non-controlled substances. Include segregating duties between employees so the same employee is not ordering, receiving, prescribing, and reconciling the substances. If staffing level constraints prevent the ability to properly separate these duties, then management should implement adequate mitigating controls such as documented supervisory review of all orders and documented random inventory verifications.
2. Ensure the inventory is adequately secured to help prevent theft, loss, or misuse of donated goods.
3. Perform physical counts, at least monthly, of substances and compare to the inventory listing to ensure agreement to the financial records. This inventory should be completed by someone outside the process of ordering, receiving, prescribing, or reconciling the substances.
4. Implement controls over updating the listing of all medications and procedures that are used by the VCAS clinic. The Chief Veterinarian and the VCAS Director should document and approve any modifications to the listing.

MANAGEMENT'S RESPONSE:

1. *We agree, and Animal Services will establish a written policy and procedure no later than July 31st, 2023 to avoid having a single employee order, receive, prescribe, and reconcile non-controlled substances.*
2. *We agree; Animal Services has all drugs housed in a locked drug cabinet that requires privileged access, and the room has a security camera that records when motion is detected. Procedures will be developed no later than July 31st, 2023 to account for non-drug inventory (e.g., clinic supplies, donated goods, etc.).*
3. *We agree; per DEA the responsible party for records/inventory of Schedule II and Schedule III drugs are the responsibility of the person holding the DEA license. The Chief Veterinarian prefers that because this is her license, she should maintain her inventory for inspection purposes with the DEA. Thus, policies and procedures will be developed no later than July 1st, 2023 to ensure another party is responsible for ordering substances so that the Chief Veterinarian may still be responsible for inventory. For non-controlled substances, Animal Services will include a procedure to avoid having the same employee order and inventory substances and other equipment.*
4. *We agree, and all available drugs are now documented in Chameleon so their use may be documented.*

3. LICENSE PROGRAM PRODUCES LOW COMPLIANCE RATES & COUNTY AT RISK FOR UNDER-REPORTED SALES

The pet licensing program has low compliance rates, which also includes the animal control programs administered by the cities within the County. Additionally, lax controls open the opportunity for veterinarians to under-report sales to the County.

Every effort is made by VCAS to reunite lost pets with their owners and licensing has historically been the method to accomplish this. County Ordinance 14-45 requires “every dog, cat, and ferret that is four (4) months of age or older, kept by an owner in any municipality over which Volusia County has animal control jurisdiction or in the unincorporated area of Volusia County shall be licensed annually.” Currently, the VCAS has jurisdiction agreements with the Cities of Edgewater and Oak Hill to provide animal control services. The ordinance further requires the following:

- Licenses are to expire after one year and are to be renewed annually.
- Licenses are to be serially numbered, include the year of issuance, and require the tag to be attached to the collar or harness of the animal.
- The use of fees collected supports the County’s mobile spay/neuter clinic program.
- For a fee, duplicate tags may be obtained from VCAS in the event the original tag was destroyed or lost.
- License tags may not be transferred to another animal.
- Allows for certain exceptions for working dogs and feral cat colonies.

A license tag is separate from the rabies vaccine license when a pet is appropriately vaccinated. VCAS staff indicated the public is often confused between the two until it is explained by staff. VCAS has worked with local, private veterinarian offices so that pet owners may purchase the license through their veterinarian for convenience to citizens. As part of the voluntary program, the veterinarian may charge a convenience fee to cover the veterinarian’s administration costs. This convenience fee was \$1 per license sold until it was updated in July 2022 with the new fee resolution. Veterinarians may now charge up to \$5 per license sold.

The former VCAS Director worked to increase compliance with the licensure rates during his tenure. In 2019, he requested data from each municipality on the licenses sold and the revenue collected. The number of households was obtained from the U.S. Census Bureau and the estimated dog and cat population percentages were obtained from the American Veterinary Medical Association (AVMA).⁹ The Director compiled and provided an analysis with the estimated dog and cat populations, licensure revenues, and rates which are provided in Table 10. This data was not audited; however, the census and pet population numbers were reviewed for reasonableness.

⁹ American Veterinary Medical Association U.S. Pet Ownership Statistics, April 2023. [avma.org](https://www.avma.org).

Table 10: Pet licensure Compliance Rates per Animal Services, FY 19 (unaudited)

Area	Estimated Number of Households	Estimated Dog Population	Estimated Cat Population	License Revenue	# Licenses Sold	Estimated Licensure Rate
Daytona Beach	27,314	10,489	3,172	\$ 782	329	2%
DeLand	10,755	4,130	1,249	432	93	2%
New Smyrna Beach	11,105	4,265	1,290	-	-	0%
Deltona	30,223	11,606	3,510	13,918	1,605	11%
Ormond Beach	17,066	6,554	1,982	800	160	2%
Port Orange	25,119	9,646	2,917	1,473	423	3%
Orange City	5,120	1,967	595	150	14	1%
DeBary	8,065	3,097	937	312	78	2%
Ponce Inlet **	1,535	590	179	-	118	15%
Edgewater *	8,803	3,381	1,023	1,000	288	7%
Holly Hill	5,434	2,087	631	170	12	0%
South Daytona	5,532	2,125	643	252	78	3%
Daytona Shores	2,429	933	283	-	-	0%
Lake Helen	1,128	434	132	60	12	2%
Oak Hill *	800	308	93	60	15	4%
Pierson	486	187	57	-	-	0%
Unincorporated	47,322	18,172	5,496	13,518	2,395	10%
Countywide Total	208,236	79,971	24,189	\$ 32,927	5,620	5%

*The County has agreements with the Cities of Edgewater and Oak Hill to provide support, including pet licensing. Data included in this table was compiled by the former VCAS Director in 2019 by performing public records requests to each municipality.

** Ponce Inlet provides the licenses for free, per VCAS staff.

Pet licensing is not producing results as Council directed

The unincorporated portions of the County had an estimated 10% licensure rate at this time with licensure revenue of \$13,518 from issuing 2,395 licenses. If the licensure rate totaled 100%, the amount of revenue earned would be approximately \$133,589, or \$120,071 more than was collected.

The County recorded licensure revenue of \$12,137 and \$8,911 in fiscal years 2022 and 2021, respectively. In discussions with the VCAS staff, some of the veterinarians do not participate in the program due to their clients not understanding the charges, confusion on whether the owner lives in incorporated municipalities versus the unincorporated portions of the County, and the awkwardness of being the enforcer of the County ordinance. VCAS staff identified 69 veterinarian clinics throughout the County and 27 (or 39%) participate in the licensing program.

The ordinance does not contain an “enforcement” clause as the direction of the County Council has not been for staff to seek out code enforcement violations. Instead, when field officers are dealing with an animal control issue and the animal is not licensed, the officer provides the owner the opportunity to purchase the license. If the owner refuses to purchase a license, a citation is issued which is then processed through the court system. Additionally, pets that are seen by the clinic are issued licenses during the check-out process for the services provided.



VCAS staff surveyed Florida counties in 2020 and found 28 (or 42%) of the counties provided a countywide license, meaning their program did not distinguish between incorporated versus unincorporated portions of their county. This resulted in less confusion to the citizen. 37 (or 55%) of the counties did not have a countywide licensing program and 2 (or 3%) of the counties did not have a licensing program at all. In the summer of 2022, neighboring Seminole County ended its licensing program due to the increased popularity of microchipping and other technological advances within the animal services industry.

Potential options to address the licensing rate include:

- Increase promotions and flyers (i.e., dog parks, mailings, utility bill inserts, social media posts, etc.).
- Continue fostering relationships with municipalities, partner agencies, and veterinarians on the licensing program.
- Purchase a module within the Chameleon software that assists in sending reminders to owners.
- Offer online license purchase and renewal options with email alerts to owners when it is time to renew the license.
- Outsource the licensing program to ease staff workloads.
- Consider “forever” or “universal” licenses where the owner pays a one-time fee, along with the microchip installation. This reduces renewals and related paperwork and administration of the program.
- Eliminate the current licensing program and revamp it to not require a license for animals.

Lax controls on licenses increases opportunity for veterinarians to underreport sales to the County

Each year, participating private veterinarians are provided county tags to sell to their patients. VCAS staff mail a number of tags issued to the veterinarian. However, staff does not log or track these tags. The veterinarian sells the license and holds the revenue on behalf of the County. The County does not require the veterinarian to remit the sale revenues or sale information monthly or quarterly. Instead,

the County relies on the veterinarian to remit the payment and data at their convenience. At the end of the year, the veterinarians are instructed to discard or throw away the remaining licenses and that the new year’s tags are in the mail.

When the sale information and payments are provided to the County by the veterinarians, VCAS staff record the sales in their weekly deposit which is then recorded in the County’s General Ledger. The supporting sale information, [i.e., pet name, owner name, license type sold, owner address (incorporated versus unincorporated)], is placed into a box and is not entered into the Chameleon system until VCAS staff have time. Due to staff shortages, there has been a backlog of entering the license data into the system and it is not entered timely.



There is no accountability regarding the licenses that are issued to veterinarians. Without accountability, it is nearly impossible to track errors or detect under-reporting of sales. The lack

of clear documentation of license fees could result in theft or misappropriation of monies. Additionally, VCAS employees are open to the threat of accusation of missing monies when controls are not set in place.

RECOMMENDATIONS:

1. Consider options to increase compliance with the licensure requirement in the ordinance, which could range from increasing promotions; to a countywide program; to a “forever” license approach; or eliminating the requirement due to the advances in technologies and microchipping.
2. Establish a policy and procedures to log and track licenses that are issued to veterinarians and require the veterinarian to submit documentation at least monthly.
3. Ensure the licenses are issued to veterinarians in sequential order to track the sales more efficiently.
4. Compare the sales information provided by the veterinarian to the tracking log to ensure all sales are captured and recorded. Promptly investigate any discrepancies between the records of the selling veterinarian and VCAS.

MANAGEMENT’S RESPONSE:

Response for 1-4: We partially agree; VCAS has hosted many events providing free microchipping which has proven more effective for pet reunification with owners than licensure. Animal Services recommends to council that the County of Volusia discontinue the licensing program due to low compliance, complex administrative procedures and workload, and more effective results with other options such as microchipping. Should the Council continue the licensing program, Animal Services will implement additional measures to increase community awareness and compliance as well as policies to more comprehensively track the distribution and sale of licenses.

4. IMPROVEMENTS NEEDED TO WEBSITE REPORTING ON STATE REQUIRED REPORTING

FL Statute 823.15 requires certain recordkeeping and reporting requirements on animals handled by all public and private animal shelters, humane organizations, or animal control agencies operating in Florida. The statute requires certain records for each month for public inspection and dissemination for the 3 preceding years. Since VCAS does not operate a shelter and does not transfer animals within (or outside) the State, some requirements are not applicable (N/A) to the County. Table 11 includes the reporting requirements and if VCAS met the requirements.

Table 11: Animal Intake and Outcome Reporting Requirements for Statute 828.15

Reporting Requirement	VCAS Met
Animals surrendered by owner	✓
Stray taken in	✓
Impounded taken in	✓
Confiscated taken in	✓
Transferred within FL (intake)	N/A
Transferred into / imported from out of state (intake)	N/A
Animals born in shelter	N/A
Animals adopted	✓
Animals reclaimed by owner	✓
Deaths in kennel	✓
Euthanasia at the owner's request	✗
Transferred to another organization	✓
Animals euthanized	✗
TNR cats	✓
Lost in care / missing animals or records	✗
Ending inventory / shelter count at end of last day of month	N/A

The former VCAS Director agreed the euthanasia record reporting should be included in the division's monthly statistical reporting. It was noted that 4 of the 38 months (or 11%) of reports reviewed were not posted on the County's website. Upon the auditor's inquiry, VCAS staff posted the missing months immediately to the website. Staff indicated a reminder, or tickler file, had not been established to remind staff to post the reports monthly to the website.

VCAS staff post the monthly reports by each month in a separate document to the website. The reporting format meets the requirements of the statute; however, the format does not lend itself for management (or the public) to compare the performance of the clinic in a snapshot-type view. The auditors provided the VCAS Director with the same data but formatted in a spreadsheet. This format lends itself to better data analysis and comparability over time. The VCAS Director welcomed this format. [Appendix 4](#) includes an example of the intake and outcomes of cats for the last 3 years. The same report can be used for dogs and other animals.

RECOMMENDATIONS:


1. Ensure the statutorily required information, such as the euthanasia data, is included in the monthly statistical reporting.
2. Develop a tickler, or a reminder alert, so that staff ensures monthly statistical reports are posted in a timely manner.
3. Reformat the monthly statistical reports to meet not only the statutory requirements, but to provide management reporting that allows comparisons by animal type, by month, and by year.

MANAGEMENT'S RESPONSE:

1. *We agree, and Animal Services will add this data beginning with the June 2023 report.*
2. *We agree, and Animal Services has developed and implemented a reminder alert to ensure monthly statistical reports are posted in a timely manner.*
3. *We agree, and the statistical reports are currently being updated by Chameleon to assure this is an all-in-one report.*

Appendix 1 – Articles of Incorporation- APOD

1/12/23, 2:14 PM	Detail by Entity Name	DIVISION OF CORPORATIONS
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DIVISION of CORPORATIONS
an official State of Florida website

[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Not For Profit Corporation
ALL PAWS ON DECK PET RESCUE/ TNR INC.

Filing Information

Document Number	N20000002990
FEI/EIN Number	85-0532935
Date Filed	03/13/2020
Effective Date	03/07/2020
State	FL
Status	ACTIVE

Principal Address

644 N. STONE ST
DELAND, FL 32720

Mailing Address

PO BOX 252
DELEON SPRINGS, FL 32130

Registered Agent Name & Address

SCHUPP, BRITTANY
644 N. STONE ST
DELAND, FL 32720

Officer/Director Detail

<https://search.sunbiz.org/Inquiry/CorporationSearch/SearchResultDetail?inquirytype=EntityName&directionType=Initial&searchNameOrder=ALLPAWS...> 1/2

1/12/23, 2:14 PM

Detail by Entity Name

Name & Address

Title P

REED, ELAINE
 PO BOX 252
 DELEON SPRINGS, FL 32130

Title VP

REED, JASON
 PO BOX 252
 DELEON SPRINGS, FL 32130

Title T

SCHUPP, BRITTANY
 PO BOX 252
 DELEON SPRINGS, FL 32130

Annual Reports

Report Year	Filed Date
2021	04/11/2021
2022	02/14/2022

Document Images

02/14/2022 -- ANNUAL REPORT	View image in PDF format
04/11/2021 -- ANNUAL REPORT	View image in PDF format
03/13/2020 -- Domestic Non-Profit	View image in PDF format

Florida Department of State, Division of Corporations

Appendix 2 – Notice of Intent to Dismiss



Volusia County Department of Public Protection

Date: December 27, 2022

To: Brittany Schupp,
Veterinarian Assistant

From: Mark Swanson, Director *MS* FILE NO: DPP22-048
Public Protection

Subject: Notice of Intent to Dismiss REFERENCE: DPP22-042

Purpose: The purpose of this memorandum is to provide a Notice of Intent to Dismiss. This intended action is the result of your continued violation of the County's Merit System Rules and Regulations.

Information: On Monday, December 12, 2022, Adam Leath, Volusia County Animal Services Director, received an email from Candace Park, Volusia County resident, in reference to a cat (A025288) that she brought to the Volusia County Animal Services Clinic, in Daytona Beach, on Friday, December 9, 2022. Ms. Park stated she brought the cat to the clinic to be spayed. Her email stated that she spoke with you and informed you that the cat was recovering from a previous surgery (that was performed by a veterinarian not affiliated with the County/Animal Services) and that she did not believe the cat was microchipped. Ms. Park stated you called her a few hours later and informed her that the cat was already neutered with a microchip. You then told her you had contacted the owners of the cat and that they were on their way to pick him up.

Ms. Park's email continued to state that on Friday, December 9, 2022, at approximately 4:00 p.m., she returned to the Volusia County Animal Services Clinic and discussed with you the medical issues pertaining to the cat. Ms. Park informed you that the cat had been in the care of someone else over the last few months and that the person had incurred medical bills for the cat. According to Ms. Park, you told her that it was a civil matter and provided her with no additional explanation. Ms. Park also stated she was unable to take the cat with her.

Based on the email Mr. Leath received from Ms. Park, on Monday, December 12, 2022, you had a meeting with him and Becky Haze, Volusia County Animal Services Clinic Supervisor,

No relation to auditor

regarding the information provided by Ms. Park's email. During this meeting, you initially said you could not recall any details about the cat's owner. Upon further discussion, you stated you returned the cat to its original owner, Patricia Edwards (Volusia County resident), on Friday, December 9, 2022. You then stated you were contacted over the weekend (December 10-11, 2022) by Pamela DeLetoile, a personal friend and owner of Kitty Kingdom Rescue, who asked you to change the ownership records of the cat to her name. You stated you changed the ownership to Kitty Kingdom in the Volusia County database system Chameleon after she informed you that the cat had been surrendered to her. You then provided Mr. Leath a copy of an email that you said was sent to the cat's registered owner, Ms. Edwards, as well as a receipt (R22-015959) with the registered owner's contact information.

Also during the meeting with Mr. Leath and Ms. Haze, you were asked about an amended form that was a part of the file relating to the cat (A025288). The Volusia County Treatment Travel Sheet completed by intake on Friday, December 9, 2022, was discovered to have been altered. The patient's owner name of "Cathy Park" was visibly scratched out with a handwritten name of "Spencer Kitten Kingdom" replacing it. You admitted to changing the name on the form without prior authorization from a supervisor, despite knowing this form should not have been altered. Based on your aforementioned actions, you were placed on paid administrative leave, effective immediately.

A further review of the Chameleon database revealed the following entries for the cat file A025288:

- Friday, December 9, 2022, at 1:45pm microchip 982000363142127 registration was changed by Brittany Schupp.
- Friday, December 9, 2022, at 1:48pm receipt (R22-015935) was generated by Brittany Schupp to the Kitty Kingdom.
- Monday, December 12, 2022, a journal entry was created and back dated to December 9, 2022, in attempt to undo receipt (R22-015935) by Brittany Schupp.
- Monday, December 12, 2022, the rabies certificate for the cat was changed to Ms. Edwards by Brittany Schupp.
- Monday, December 12, 2022, at 12:57 pm receipt (R22-015959) was created, but backed dated to Friday December 9, 2022, in the name of Patricia Edwards, by Brittany Schupp.

On Wednesday, December 14, 2022, Jessica Paugh, Human Resources Manager, contacted Ms. Edwards regarding her cat and conducted an in-person interview with her at approximately 8:30 a.m. Ms. Edwards informed Ms. Paugh that she had never received an email or phone call from anyone regarding her cat nor had she gone to Volusia County Animals Services on Friday, December 9, 2022. Ms. Edwards told Ms. Paugh that her cat had gone missing in 2021 and has had no information regarding him since that time.

On Wednesday, December 14, 2022, at approximately 11:00 a.m., Ms. Paugh received a phone

call from Ms. Edwards. She informed Ms. Paugh that she spoke with a girl at 10:28 a.m., who identified herself as Brittany from Volusia County Animal Services. Ms. Edwards stated that you informed her that her cat was with a local rescue organization called Kitty Kingdom. Ms. Edwards stated she told you she was aware that her cat had been located and continued to ask you, why didn't you call her on Saturday, since you had her contact information, to return her cat to her before giving it to a rescue (Kitty Kingdom). Ms. Edwards said that you told her you were in trouble with work, that you are a single mom of three kids, and that you might get fired for protecting her cat.

Additionally, Ms. Edwards informed Ms. Paugh that at approximately 10:48 a.m., (right after speaking with you), she received a phone call from a woman who identified herself as the owner of Kitty Kingdom (Pamela DeLetoile). Ms. DeLetoile asked Ms. Edwards if she wanted her cat or if she wished to surrender him. Ms. Edwards stated she informed Ms. DeLetoile she wanted her cat and did not wish to surrender him. Ms. DeLetoile told Ms. Edwards she would bring the cat to her home after 6:00 p.m. on Wednesday, December 14, 2022.

On the afternoon of Wednesday, December 14, 2022, you were interviewed by Ms. Paugh, Captain Dave Vanis, Public Protection Internal Affairs Investigator, and Tammy King, Human Resources Activity Project Manager. During this interview, you admitted to lying to Mr. Leath about returning the cat to Ms. Edwards. You also admitted to altering the Treatment Travel Sheet and changing all the records in Chameleon to reflect the new cat ownership to Kitty Kingdom/ Ms. DeLetoile. Furthermore, when you were asked about contacting Ms. Edwards on the morning of Wednesday, December 14, 2022, (while you were on paid administrative leave), you admitted to representing yourself as a County employee when you spoke with her. You also admitted to giving Ms. Edwards' personal contact information to the owner of Kitty Kingdom, Ms. DeLetoile. You stated you found Ms. Edwards number in a Google search and had this information since the weekend of December 10, 2022. When asked why you didn't give your supervisor or any other Animal Services employee the contact information, you stated that you, *"Were afraid of the consequences."* All of your above referenced actions are appalling and do not exhibit the expected work ethics and standards of a Volusia County employee.

Ms. Schupp, this is not the first time your behavior and/or actions have come into question, as indicated below:

- On Friday, September 3, 2021, you were issued a Conduct and Performance Notice regarding your unprofessional conduct in the workplace, as well as in the public (Microchipping Event); particularly when you stated, *"Fuck this, I'm leaving and I'll never work an event again."*
- On Wednesday, July 20, 2022, you served a three (3) day suspension (e.g., 24 hours) without pay for using County equipment/property for your own personal gain and your unprofessional conduct in the workplace when you yelled, *"I hate this fucking place"* while slamming doors. Your appeal of this discipline is pending.

Furthermore, in the conclusion section of your Notice to Suspend Without Pay (dated July 11, 2022), it specifically addressed that, *"You are advised that going forward, any adverse behavior*

of any nature will result in your dismissal from employment with the County of Volusia."

However, even if you had no prior disciplinary record, your actions on this occasion would still warrant dismissal. Ms. Schupp, your lack of professionalism, untruthfulness, willingness to falsify records, and blatant disregard for the citizens of this county and your employer is very troubling to me. As an employee of Volusia County, you intentionally deprived a county resident of her cat, and gave the cat to your friend, instead. You altered a state document and falsified records in a county database; but for the County's technological safeguards (which you were unaware of), your actions could have caused the County to violate state law. You lied to your director and supervisor about your actions. Furthermore, without authorization, and while on paid administrative leave, you contacted a Volusia County resident representing yourself as a county employee, and then shared that resident's personal information with another county resident not associated with Volusia County Government. Your behavior and actions are inexcusable, unacceptable, disruptive to the workplace, and will not be tolerated.

Violations: Your actions violate the following Volusia County Merit System Rules and Regulations:

Volusia County Merit System Rules and Regulations – Division 13 Disciplinary Actions Sec. 86-453 Reasons for disciplinary actions (1), (2), (3), (9), (10), (11), (12), (14), and (22):

- (1) Willful neglect in the performance of the duties of the position to which the employee is assigned.*
- (2) Disregard for or frequent violations of county ordinances, departmental policies and regulations, including safety rules.*
- (3) Willful misuse, misappropriation, negligence or destruction of county property or conversion of county property to personal use or gain.*
- (9) Any conduct, on or off duty, that interferes with effective job performance or has an adverse effect on the county.*
- (10) Any act of dishonesty, falsification, misrepresentation, concealment, or deception in any employment related matter.*
- (11) Violation of privileged information or its use for private gain.*
- (12) Incompetent or unsatisfactory performance of duties.*
- (14) Any conduct, on or off duty, that reflects unfavorably on the county as an employer.*
- (22) Any other conduct or action of such seriousness that disciplinary action is considered warranted.*

Conclusion: Accordingly, and based on close review of the circumstances of your actions, I am

issuing this Notice of Intent to Dismiss. Conduct of this nature is contrary to the standards of professionalism expected from the Volusia County Animal Services Division personnel. This action unfavorably reflects on the Department of Public Protection, Animal Services Division and Volusia County Government.

In accordance with section 86-455 (f) (2) of the County's Merit System Rules and Regulations you may respond either orally or in writing within three (3) calendar days of this intended action. If you wish to respond, such response will not be accepted after December 31, 2022 at 4:30p.m. I may be reached at 386-740-5120 or by email at markswanson@volusia.org. If you do not contact me by the time indicated, it will be assumed that you have waived this right. Should your response be inadequate or should you fail to respond in a timely manner, this action will proceed.

Note: This notice of intent is an intervening action and is not a final decision. The three-day response period process is part of the pre-disciplinary investigation. This investigation will be concluded and a final disciplinary decision will be rendered upon the expiration of the three-day period or upon deliberation from a requested meeting/telephone call.

Pursuant to Volusia County Merit System Rule Section 86-455, the Volusia County Legal Department and the Human Resources Director have reviewed and concur with this action.

I certify I have read this notification and acknowledge receipt of the original copy.


SIGNATURE OF EMPLOYEE


12/28/2022 9:55 AM
DATE AND TIME RECEIVED

cc: Adam Leath, Animal Services Director
Heather Wallace, Deputy County Attorney
Laura Mauldin Coleman, Assistant County Attorney
Dana Paige-Pender, Human Resources Director
Tammy W. King, Activity Projects Manager
Jessica Paugh, Human Resource Manager/EEO Coordinator

Appendix 3 – Invoice Examples

Exhibit 3-A Invoices "Vino (Buster)"

Volusia County Animal Services
1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Services provided on a Saturday

Receipt Number: R22-013807

Person Information: ALL PAWS ON DECK PET RESCUE
252 PO BOX
DELEON SPRINGS, FL 32130

Receipt Date: Saturday, June 18, 2022

PID: P004008

Received From: ALL PAWS ON DECK

Check No:

Phone: (386) 848-7913

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
LINK	A022831	U22-012803	\$.00	1	\$.00
EXAM	A022831	T22-088089	.00	1	.00
FECAL EXAM	A022831	T22-088090	.00	1	.00

Total Fees Due:

Payments: Cash:

 Check:

 Credit Card:

Total Payments Received: \$0.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

Animal Information:

A022831 - VINO - NEUTERED, GERM SHEPHERD/MIX, BLACK AND CREAM DOG

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A022831	Vino	06/18/22	T22-088089	EXAM	
A022831	Vino	06/18/22	T22-088089	FECAL EXAM NEGATIVE	

Total Medical Costs \$0.00

License Information:

Tag Number:	Expires:	Animal ID:	Vacc Date:	Term:	Vacc Expires:	Type:	Amount:
U22-012803	06/18/23	A022831		12		LINK	\$0.00

TOTAL LICENSE FEES: \$0.00

Receipt issued by Brittany to her rescue

Clerk: BSCHUPP SHELTER

Transaction Date: 06/18/22

Print Date: 03/02/23 software\Chameleon\Crystal\Receipt2.rpt

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Receipt Number: R22-013832

Receipt Date: Monday, August 8, 2022

Person Information: ALL PAWS ON DECK PET RESCUE
252 PO BOX
DELEON SPRINGS, FL 32130

PID: P004008

Received From: ALL PAWS ON DECK

Check No:

Phone: (386) 848-7913

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
24 PETWATCH MICROCHIP	A022831	98209106813861	\$.00	1	\$.00
RABIES VACCINATION CERTIFIC	A022831	U22-012804	.00	1	.00
SURGERY	A022831	T22-088091	.00	1	.00
DOG NEUTER UNDER 50	A022831	T22-088092	15.00	1	15.00
1 YEAR RABIES VACCINATION	A022831	T22-088093	.00	1	.00
DAPPV DISTEMPER VAC	A022831	T22-088094	.00	1	.00
TATTOO	A022831	T22-088095	.00	1	.00
INSERT MICROCHIP	A022831	T22-088096	.00	1	.00
NAIL TRIM	A022831	T22-088097	.00	1	.00

Total Fees Due: **\$15.00**

Payments: Cash: \$15.00

Check:

Credit Card:

Total Payments Received: **\$15.00**

Thank You!

Change: \$0.00

Balance Due: \$0.00

Should have
charged \$50 for
service, \$35 lost
revenue

Animal Information:

A022831 - VINO - NEUTERED, GERM SHEPHERD/MIX, BLACK AND CREAM DOG

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A022831	Vino	08/08/22	T22-088091	SURGERY	
A022831	Vino	08/08/22	T22-088091	DOG NEUTER UNDER 50	\$15.00
A022831	Vino	08/08/22	T22-088091	1YR RABIES NOBIVAC	
A022831	Vino	08/08/22	T22-088091	DAPPV	
A022831	Vino	08/08/22	T22-088091	TATTOO	
A022831	Vino	08/08/22	T22-088091	INSERT MICROCHIP	
A022831	Vino	08/08/22	T22-088091	NAIL TRIM	

Total Medical Costs **\$15.00**

Receipt issued
by Brittany to
her rescue

Clerk: BSCHUPP SHELTER

Transaction Date: 08/08/22

Print Date: 03/16/23 software\Chameleon\Crystal\Receipt2.rpt

License Information:

Tag Number:	Expires:	Animal ID:	Vacc Date:	Term:	Vacc Expires:	Type:	Amount:
9820910681386	08/08/23	A022831		12		24PETWATCH	\$0.00
U22-012804	08/08/23	A022831	08/08/22	12	08/08/23	RABIES CERTIF	\$0.00
TOTAL LICENSE FEES:							\$0.00

Animal Services - SHELTER

Animal ID: A022831, Name: YBIO, DOB: 14/2/22, Sex: R, Micro: L1, Vaccine: BUNRAL, Status: ACUTE, Vaccine Date: 08/08/22, Breed: DOG, Color: BLACK, Secondary: CBE/3M, Links Use: DO, Breed: SHARPEI, Micro: SHARPEI.

Microchip: 9820910681386, Collar Color: Yellow, Collar Type: Plastic, Markings: None, Tattoos: None, Leggs: None, Feet: None.

Temperament: None, Price 1: None, Price 2: None, Price 3: None, Price 4: None, Price 5: None.

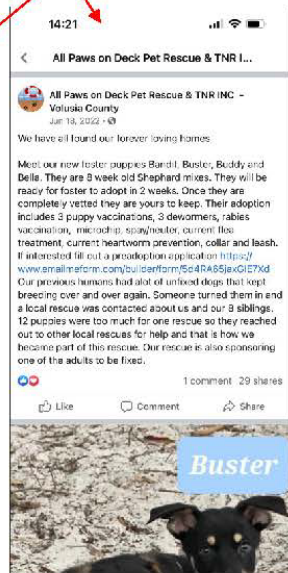
Insulin: None, Dose: None, Frequency: None, Protein: None, Yeast: None, Yeast Date: None, Contract: None, YOE: None.

New owner contact info.

Name	Type	Size	Sex	Color	Breed	DOB	Age	Animal ID	Owner
VINO	DOG	YED	M	BLACK	SHARPEI	14/2/22	3M	A022831	All Paws on Deck Pet Rescue & TNR Inc
VINO	DOG	YED	M	BLACK	SHARPEI	14/2/22	3M	A022831	All Paws on Deck Pet Rescue & TNR Inc

Vino (Buster)'s medical chart from Chameleon

Rescue's Facebook post for Vino (Buster) stating he is vaccinated, microchipped, dewormed, etc. Services were provided by VCAS with payment of \$15 not \$50 as required.



Clerk: BSCHUPP SHELTER

Transaction Date: 08/08/22

Print Date: 03/16/23 ofware\Chameleon\Crystal\Receipt2.rpt

Exhibit 3-B Invoice "Kallie Anna"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Receipt Number: R22-010100

Receipt Date: Thursday, January 27, 2022

Person Information: ALL PAWS ON DECK PET RESCUE
252 PO BOX
DELEON SPRINGS, FL 32130

PID: P004008

Received From: ALL PAWS ON DECK
PET

Check No:

Phone: (386) 848-7913

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
24 PETWATCH MICROCHIP	A017559	98200040766625	\$.00	1	\$.00
RABIES VAC CERT	A017559	U22-009693	.00	1	.00
SURGERY	A017559	T22-062477	.00	1	.00
ADVANTAGE MULTI	A017559	T22-062478	.00	1	.00
RABIES VACCINATION 3YR	A017559	T22-062479	.00	1	.00
DAPPV DISTEMPER COMBO	A017559	T22-062480	.00	1	.00
NAIL TRIM	A017559	T22-062481	.00	1	.00
TATTOO	A017559	T22-062482	.00	1	.00
MICROCHIP	A017559	T22-062483	.00	1	.00
DOG SPAY	A017559	T22-062484	.00	1	.00
CANINE HEARTWORM TEST	A017559	T22-062485	.00	1	.00
FECAL EXAM	A017559	T22-062486	.00	1	.00
PANACUR (100MG/ML)	A017559	T22-062487	.00	1	.00
CARPROFEN CAPLETS 100MG	A017559	T22-062488	.00	1	.00

Total Fees Due:

Payments: Cash:

Check:

Credit Card:

Total Payments Received: \$0.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

Should have
charged \$55

Animal Information:

A017559 - KALLIE ANNA - 5 YEARS OF AGE, SPAYED, ENG BULLDOG/MIX, FAWN AND WHITE DOG

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A017559	Kallie Anna	01/27/22	T22-062477	SURGERY	
A017559	Kallie Anna	01/27/22	T22-062477	ADVANTAGE MULTI	
A017559	Kallie Anna	01/27/22	T22-062477	RABIES NOBIVAC 3YR	
A017559	Kallie Anna	01/27/22	T22-062477	DAPPV DISTEMPER NOBIVAC	

Receipt issued by
Laura Stiwwinter

Clerk: STIWINTER SHELLEY

Transaction Date: 01/27/22

Print Date: 03/01/23 software\Chameleon\Crystal\Receipt2.rpt

A017559	Kallie Anna	01/27/22	T22-062477	NAIL TRIM	
A017559	Kallie Anna	01/27/22	T22-062477	TATTOO SURGERY	
A017559	Kallie Anna	01/27/22	T22-062477	MICROCHIP	
A017559	Kallie Anna	01/27/22	T22-062477	DOG SPAY	
A017559	Kallie Anna	01/27/22	T22-062477	CANINE HEARTWORM TEST NEGATIVE	
A017559	Kallie Anna	01/27/22	T22-062477	FECAL EXAM HOOKS/WHIPS	
A017559	Kallie Anna	01/27/22	T22-062477	1 CC PANACUR 1 TIMES/DAY FOR 2 DAYS	
A017559	Kallie Anna	01/27/22	T22-062477	1 TABLET CARPROFEN CAPLETS 100MG 1 TIMES/DAY FOR 2 DAYS	
					Total Medical Costs <u>\$0.00</u>

License Information:

Tag Number:	Expires:	Animal ID:	Vacc Date:	Term:	Vacc Expires:	Type:	Amount:
9820004076662	01/27/23	A017559		12		24PETWATCH	\$0.00
U22-009693	01/27/23	A017559	01/27/22	12	01/27/23	RABIES CERT	\$0.00
TOTAL LICENSE FEES:							<u>\$0.00</u>

Rescue's Facebook post for Kallie Anna stating she is vaccinated, microchipped, dewormed, etc. Services were provided by VCAS with payment of \$0 not \$55 as required.



Clerk: STIWINTE SHELTER

Transaction Date: 01/27/22

Print Date: 03/01/23 software\Chameleon\Crystal\Receipt2.rpt

Exhibit 3-C Invoice "Rex"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Receipt Number: R20-002017

Receipt Date: Thursday, July 30, 2020

Person Information: BRITTANY SCHUPP
644 N STONE ST
DELAND, FL 32720

PID: P001168

Received From: BRITTANY SCHUPP

Check No:

Phone: (386) 956-9764

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
GENERIC MICROCHIP	A005051	95600001249711	\$.00	1	\$.00
RABIES VAC CERT	A005051	U20-002759	.00	1	.00
SURGERY	A005051	T20-011393	.00	1	.00
DOG NEUTER	A005051	T20-011394	.00	1	.00
RABIES VACCINATION 3YR	A005051	T20-011395	.00	1	.00
TATTOO	A005051	T20-011396	.00	1	.00
NEOMYCIN/POLY B/DEXA DROPS	A005051	T20-011397	.00	1	.00

Total Fees Due:

Payments: Cash:

Check:

Credit Card:

Total Payments Received: \$0.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

Should have
charged \$55

Animal Information:

A005051 - REX - NEUTERED, NEAPOLITAN MAST, BLUE DOG

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A005051	Rex	07/30/20	T20-011393	SURGERY	
A005051	Rex	07/30/20	T20-011393	DOG NEUTER	
A005051	Rex	07/30/20	T20-011393	RABIES NOBIVAC 3YR	
A005051	Rex	07/30/20	T20-011393	TATTOO SURGERY	
A005051	Rex	07/30/20	T20-011393	1 EACH NEOMYCIN/POLY B/DEXA OINT 1 TIMES/DAY FOR 2 DAYS	
Total Medical Costs					\$0.00

Clerk: BBUCZKO SHELTER

Transaction Date: 07/30/20

Print Date: 02/24/23 software\Chameleon\CrystalReceipt2.rpt

License Information:

Tag Number:	Expires:	Animal ID:	Vacc Date:	Term:	Vacc Expires:	Type:	Amount:
9560000124971	07/30/21	A005051		12		MICRO CHIP	\$0.00
U20-002759	07/30/21	A005051	07/30/20	12	07/30/21	RABIES CERT	\$0.00
TOTAL LICENSE FEES:							\$0.00

Treatment - SVETLANA at SHELTER

File Commands Procedures Reports Extras Help

STW/INTE 2020-07-30 14:16:46.730

Date: 07/30/20 Time: 14:12 Treatment No: T20-011393 Animal ID: A005051 Rex 3Y Blue N Neapolitan Mast

Visit Type: SURGERY Visit Reason: NORMAL Condition: NORMAL Assoc No: Treat By: DELAND Caduceus: ☐

Weight Temp: 68.20 Review Date: 07/30/20 Diagnosis: Resolved: ☐ Pulse: 120 Respiration: 30 Price: .00 Receipt No: R20-002017

Description: Templates: A R

To Do

X	Task	Date
<input checked="" type="checkbox"/>	NEOHYCIN/PC	07/30/20
<input checked="" type="checkbox"/>	NEOHYCIN/PC	07/31/20

COMPLETE Cancel

Rescue's Facebook post for Rex that he was adopted. Services were provided by VCAS with payment of \$0, not \$55 as required.



Clerk: BBUCZKO SHELTER

Transaction Date: 07/30/20

Print Date: 02/24/23 software\Cha meleon\Crystal\Receipt2.rpt

Exhibit 3-D Invoice "Axel"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Receipt Number: R22-013599

Receipt Date: Tuesday, July 26, 2022

Person Information: ALL PAWS ON DECK PET RESCUE
252 PO BOX
DELEON SPRINGS, FL 32130

PID: P004008

Received From: ALL PAWS ON DECK

Check No:

Phone: (386) 848-7913

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
24 PETWATCH MICROCHIP	A022599	98209106813608	\$.00	1	\$.00
RABIES VAC CERT	A022599	U22-012610	.00	1	.00
SURGERY	A022599	T22-086845	.00	1	.00
CAT NEUTER	A022599	T22-086846	15.00	1	15.00
RABIES VACCINATION 3YR	A022599	T22-086847	.00	1	.00
FVRCP	A022599	T22-086848	.00	1	.00
TATTOO	A022599	T22-086849	.00	1	.00
MICROCHIP	A022599	T22-086850	.00	1	.00
NAIL TRIM	A022599	T22-086851	.00	1	.00
HANGZHU FELV-FIV TEST	A022599	T22-086852	.00	1	.00
SELALECTIN 120MG/ML	A022599	T22-086853	.00	1	.00

Total Fees Due: **\$15.00**

Payments: Cash: \$15.00

Check:

Credit Card:

Total Payments Received: \$15.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

Leukemia test not available in the U.S. nor given by VCAS staff to cats

Should have charged \$25, lost revenue of \$10

Animal Information:

A022599 - AXEL - NEUTERED, DOMESTIC SH, BLACK CAT

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A022599	Axel	07/26/22	T22-086845	SURGERY	
A022599	Axel	07/26/22	T22-086845	CAT NEUTER	\$15.00
A022599	Axel	07/26/22	T22-086845	RABIES NOBIVAC 3YR	
A022599	Axel	07/26/22	T22-086845	FVRCP NOBIVAC	
A022599	Axel	07/26/22	T22-086845	TATTOO SURGERY	
A022599	Axel		T22-086845	MICROCHIP	

Receipt issued by Brittany to her rescue

Clerk: BSCHUPP SHELTER

Transaction Date: 07/26/22

Print Date: 03/02/23 software\Chameleon\Crystal\Receipt2.rpt

A022599	Axel	07/26/22	T22-086845	NAIL TRIM
A022599	Axel	07/26/22	T22-086845	HANGZHU FELV-FIV TEST
A022599	Axel	07/26/22	T22-086845	SELAMECTIN 120MG/ML

Total Medical Costs	<u>\$15.00</u>
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License Information:

Tag Number:	Expires:	Animal ID:	Vacc Date:	Term:	Vacc Expires:	Type:	Amount:
9820910681360	07/26/23	A022599		12		24PETWATCH	\$0.00
U22-012610	07/26/23	A022599	07/26/22	12	07/26/23	RABIES CERT	\$0.00
TOTAL LICENSE FEES:							<u>\$0.00</u>

Clerk: BSCHUPP SHELTER

Transaction Date: 07/26/22

Print Date: 03/02/23 ofware\Chameleon\Crystal\Receipt2.rpt

Exhibit 3-E Invoice "Buddy"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Receipt Number: R20-000357

Receipt Date: Tuesday, January 28, 2020

Person Information: ELAINE REED
1700 1ST AVE
DELAND, FL 32724

PID: P000386

Received From: ELAINE REED

Check No:

Phone: (386) 848-7913

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
RABIES VAC CERT	A001680	U20-001104	\$.00	1	\$.00
SURGERY	A001680	T20-001931	.00	1	.00
TNR CAT NEUTER	A001680	T20-001932	.00	1	.00
REVOLUTION PLUS	A001680	T20-001933	.00	1	.00
EAR NOTCH	A001680	T20-001934	.00	1	.00
RABIES VACCINATION 3YR	A001680	T20-001935	.00	1	.00
FVRCP	A001680	T20-001936	.00	1	.00
OFLOXACIN OPHTHALMIC .3% 5	A001680	T20-001937	.00	1	.00

Total Fees Due:

Payments: Cash:

Check:

Credit Card:

Total Payments Received: \$0.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

Eye drop medication is not given to TNR cats, who are wild and released shortly after recovery. This medication is generally given multiple times a day for 3-7 days. This cat neuter surgery should have been charged \$25.

Animal Information:

A001680 - BUDDY - 6 MONTHS OF AGE, NEUTERED, DOMESTIC MH, BLACK CAT

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A001680	Buddy	01/28/20	T20-001931	SURGERY	
A001680	Buddy	01/28/20	T20-001931	TNR CAT NEUTER	
A001680	Buddy	01/28/20	T20-001931	REVOLUTION CAT PLUS	
A001680	Buddy	01/28/20	T20-001931	EAR NOTCH	
A001680	Buddy	01/28/20	T20-001931	RABIES NOBIVAC 3YR	
A001680	Buddy	01/28/20	T20-001931	FVRCP NOBIVAC	
A001680	Buddy	01/28/20	T20-001931	OFLOXACIN OPHTHALMIC .3%	

Total Medical Costs \$0.00

Clerk: JRAULER SHELTER

Transaction Date: 01/28/20

Print Date: 02/23/23 ofware\Chameleon\Crystal\Receipt2.rpt

Exhibit 3-F Invoice "Chu"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Brittany admitted to changing animal records to benefit her friend, so this customer's invoices were reviewed.

Receipt Number: R22-013772

Receipt Date: Thursday, August 4, 2022

Person Information: KITTEN KINGDOM RESCUE
4490 CHALMETTE CT
PORT ORANGE, FL 32127

PID: P002602

Received From: PAM DE L'ETOILE

Check No:

Phone: (386) 295-3935

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
24 PETWATCH MICROCHIP	A022786	98209106813931	\$.00	1	\$.00
RABIES VAC CERT	A022786	U22-012764	.00	1	.00
SURGERY	A022786	T22-087763	.00	1	.00
ERYTHROMYCIN OPH OINT USP	A022786	T22-087764	.00	1	.00
CAT SPAY FRIENDLY	A022786	T22-087851	15.00	1	15.00
RABIES VACCINATION	A022786	T22-087852	.00	1	.00
FVRCP	A022786	T22-087853	.00	1	.00
TATTOO	A022786	T22-087854	.00	1	.00
NAIL TRIM	A022786	T22-087855	.00	1	.00
SELALECTIN 120MG/ML	A022786	T22-087856	.00	1	.00

Total Fees Due: \$15.00

Payments: Cash: \$15.00

Check:

Credit Card:

Total Payments Received: \$15.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

New pricing, cat spay should have been charged \$50; lost revenue of \$35.

Animal Information:

A022786 - CHU - 4 MONTHS OF AGE, SPAYED, DOMESTIC SH, BLACK AND WHITE CAT

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A022786	Chu	08/04/22	T22-087763	SURGERY	
A022786	Chu	08/04/22	T22-087763	ERYTHROMYCIN OPH OINT USP 0.5%	
A022786	Chu	08/04/22	T22-087763	CAT SPAY FRIENDLY	\$15.00
A022786	Chu	08/04/22	T22-087763	RABIES NOBIVAC	
A022786	Chu	08/04/22	T22-087763	FVRCP NOBIVAC	
A022786	Chu	08/04/22	T22-087763	TATTOO	
A022786	Chu	08/04/22	T22-087763	NAIL TRIM	

Issued by Brittany

Clerk: BSCHUPP SHELTER

Transaction Date: 08/04/22

Print Date: 02/27/23 ofware\Chameleon\Crystal\Receipt2.rpt

Exhibit 3-G Invoice "Hannah"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32124
(386) 248-1790



Receipt Number: R22-013939

Receipt Date: Thursday, August 11, 2022

Person Information: KITTEN KINGDOM RESCUE
4490 CHALMETTE CT
PORT ORANGE, FL 32127

PID: P002602

Received From: PAM DE L'ETOILE

Check No:

Phone: (386) 295-3935

Item:	Animal ID:	Reference No:	Price:	Qty:	Amount:
24 PETWATCH MICROCHIP	A022906	98209106813954	\$.00	1	\$.00
RABIES VACCINATION CERTIFIC	A022906	U22-012893	.00	1	.00
SURGERY	A022906	T22-088969	.00	1	.00
CAT SPAY	A022906	T22-088970	50.00	1	50.00
1 YEAR RABIES VACCINATION	A022906	T22-088971	.00	1	.00
FVRCP	A022906	T22-088972	.00	1	.00
TATTOO	A022906	T22-088973	.00	1	.00
INSERT MICROCHIP	A022906	T22-088974	.00	1	.00
NAIL TRIM	A022906	T22-088975	.00	1	.00
SELAMECTIN 120MG/ML	A022906	T22-088976	.00	1	.00
PETCO LOVE-HHS GRANT	A022906		-50.00	1	-50.00

Total Fees Due:

Payments: Cash:

Check:

Credit Card:

Total Payments Received: \$0.00

Thank You!

Change: \$0.00

Balance Due: \$0.00

New pricing was charged correctly by Brittany, but only because a private grant paid for the services.

Animal Information:

A022906 - HANNAH - 4 MONTHS OF AGE, SPAYED, DOMESTIC SH, BLACK AND WHITE CAT

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A022906	Hannah	08/11/22	T22-088969	SURGERY	
A022906	Hannah	08/11/22	T22-088969	CAT SPAY	\$50.00
A022906	Hannah	08/11/22	T22-088969	1YR RABIES NOBIVAC	
A022906	Hannah	08/11/22	T22-088969	FVRCP NOBIVAC	
A022906	Hannah	08/11/22	T22-088969	TATTOO	
A022906	Hannah	08/11/22	T22-088969	INSERT MICROCHIP	

Clerk: BSCHUPP SHELTER

Transaction Date: 08/11/22

Print Date: 02/27/23 software\Chameleon\Crystal\Receipt12.rpt

Exhibit 3-H Invoice "Riggs and Friends"

Volusia County Animal Services

1250 INDIAN LAKE ROAD
DAYTONA BEACH, FL 32114
(386) 248-1790



Prior pricing was charged even though previous invoices to customer charged the updated pricing when a private grant paid it. Total invoice should have been \$150, instead only \$60 was paid, revenue loss of \$90.

Receipt Number: R22-014240

Receipt Date: Thursday, August 26, 2022

Person Information: KITTEN KINGDOM RESCUE
4490 CHALMETTE CT
PORT ORANGE, FL 32127

PID: P002602

Received From: PAM DE L'ETOILE

Check No:

Phone: (386) 295-3935

Item:	Animal ID:	Reference No:	Price	Qty:	Amount:
24 PETWATCH MICROCHIP	A023128	98209106814288	\$0.00	1	\$0.00
24 PETWATCH MICROCHIP	A023127	98209106814406	.00	1	.00
24 PETWATCH MICROCHIP	A023124	98209106814274	.00	1	.00
24 PETWATCH MICROCHIP	A023126	98209106814220	.00	1	.00
RABIES VACCINATION CERTIFIC	A023124	U22-013119	.00	1	.00
RABIES VACCINATION CERTIFIC	A023126	U22-013120	.00	1	.00
RABIES VACCINATION CERTIFIC	A023127	U22-013121	.00	1	.00
RABIES VACCINATION CERTIFIC	A023128	U22-013122	.00	1	.00
SURGERY	A023124	T22-090856	.00	1	.00
CAT NEUTER	A023124	T22-090857	15.00	1	15.00
1 YEAR RABIES VACCINATION	A023124	T22-090858	.00	1	.00
FVRCP	A023124	T22-090859	.00	1	.00
TATTOO	A023124	T22-090860	.00	1	.00
INSERT MICROCHIP	A023124	T22-090861	.00	1	.00
NAIL TRIM	A023124	T22-090862	.00	1	.00
SELAMECTIN 120MG/ML	A023124	T22-090863	.00	1	.00
SURGERY	A023126	T22-090864	.00	1	.00
CAT NEUTER	A023126	T22-090865	15.00	1	15.00
1 YEAR RABIES VACCINATION	A023126	T22-090866	.00	1	.00
FVRCP	A023126	T22-090867	.00	1	.00
TATTOO	A023126	T22-090868	.00	1	.00
INSERT MICROCHIP	A023126	T22-090869	.00	1	.00
NAIL TRIM	A023126	T22-090870	.00	1	.00
SELAMECTIN 120MG/ML	A023126	T22-090871	.00	1	.00
SURGERY	A023127	T22-090872	.00	1	.00
CAT SPAY	A023127	T22-090873	15.00	1	15.00
1 YEAR RABIES VACCINATION	A023127	T22-090874	.00	1	.00
FVRCP	A023127	T22-090875	.00	1	.00
TATTOO	A023127	T22-090876	.00	1	.00
INSERT MICROCHIP	A023127	T22-090877	.00	1	.00
NAIL TRIM	A023127	T22-090878	.00	1	.00
SELAMECTIN 120MG/ML	A023127	T22-090879	.00	1	.00
SURGERY	A023128	T22-090880	.00	1	.00
CAT SPAY	A023128	T22-090881	15.00	1	15.00

1 YEAR RABIES VACCINATION	A023128	T22-090882	\$.00	1	\$.00
FVRCP	A023128	T22-090883	.00	1	.00
TATTOO	A023128	T22-090884	.00	1	.00
INSERT MICROCHIP	A023128	T22-090885	.00	1	.00
NAIL TRIM	A023128	T22-090886	.00	1	.00
SELALECTIN 120MG/ML	A023128	T22-090887	.00	1	.00

Total Fees Due: **\$60.00**

Payments: Cash: \$60.00

Check:

Credit Card:

Total Payments Received: **\$60.00**

Thank You!

Change: \$0.00

Balance Due: \$0.00

Animal Information:

A023124 - RIGGS - 4 MONTHS OF AGE, NEUTERED, DOMESTIC SH, BRN TIGER CAT

A023126 - MARTIN - 4 MONTHS OF AGE, NEUTERED, DOMESTIC SH, BLACK CAT

A023127 - CELINE - 4 MONTHS OF AGE, SPAYED, DOMESTIC SH, TORTIE CAT

A023128 - TUMBLE - 4 MONTHS OF AGE, SPAYED, DOMESTIC SH, CRM TIGER CAT

Treatment Information:

Animal#	Name	Date	Visit No	Treatment	Price
A023124	Riggs	08/25/22	T22-090856	SURGERY	
A023124	Riggs	08/25/22	T22-090856	CAT NEUTER	\$15.00
A023124	Riggs	08/25/22	T22-090856	1YR RABIES NOBIVAC	
A023124	Riggs	08/25/22	T22-090856	FVRCP NOBIVAC	
A023124	Riggs	08/25/22	T22-090856	TATTOO	
A023124	Riggs	08/25/22	T22-090856	INSERT MICROCHIP	
A023124	Riggs	08/25/22	T22-090856	NAIL TRIM	
A023124	Riggs	08/25/22	T22-090856	SELALECTIN 120MG/ML	
A023126	Martin	08/25/22	T22-090864	SURGERY	
A023126	Martin	08/25/22	T22-090864	CAT NEUTER	\$15.00
A023126	Martin	08/25/22	T22-090864	1YR RABIES NOBIVAC	
A023126	Martin	08/25/22	T22-090864	FVRCP NOBIVAC	
A023126	Martin	08/25/22	T22-090864	TATTOO	
A023126	Martin	08/25/22	T22-090864	INSERT MICROCHIP	
A023126	Martin	08/25/22	T22-090864	NAIL TRIM	
A023126	Martin	08/25/22	T22-090864	SELALECTIN 120MG/ML	
A023127	Celine	08/25/22	T22-090872	SURGERY	
A023127	Celine	08/25/22	T22-090872	CAT SPAY	\$15.00
A023127	Celine	08/25/22	T22-090872	1YR RABIES NOBIVAC	
A023127	Celine	08/25/22	T22-090872	FVRCP NOBIVAC	
A023127	Celine	08/25/22	T22-090872	TATTOO	
A023127	Celine	08/25/22	T22-090872	INSERT MICROCHIP	
A023127	Celine	08/25/22	T22-090872	NAIL TRIM	
A023127	Celine	08/25/22	T22-090872	SELALECTIN 120MG/ML	
A023128	Tumble	08/25/22	T22-090880	SURGERY	

Brittany issued receipt.

Clerk: BSCHUPP SHELTER

Transaction Date: 08/25/22

Print Date: 02/27/23 ofware\Chameleon\Crystal\Receipt2.rpt

A023128	Tumble	08/25/22	T22-090880	CAT SPAY	\$15.00
A023128	Tumble	08/25/22	T22-090880	1YR RABIES NOBIVAC	
A023128	Tumble	08/25/22	T22-090880	FVRCP NOBIVAC	
A023128	Tumble	08/25/22	T22-090880	TATTOO	
A023128	Tumble	08/25/22	T22-090880	INSERT MICROCHIP	
A023128	Tumble	08/25/22	T22-090880	NAIL TRIM	
A023128	Tumble	08/25/22	T22-090880	SELAMECTIN 120MG/ML	

Total Medical Costs \$60.00

License Information:

Tag Number:	Expires:	Animal ID:	Vacc Date:	Term:	Vacc Expires:	Type:	Amount:
9820910681422	08/25/23	A023126		12		24PETWATCH	\$0.00
9820910681427	08/25/23	A023124		12		24PETWATCH	\$0.00
9820910681428	08/25/23	A023128		12		24PETWATCH	\$0.00
9820910681440	08/25/23	A023127		12		24PETWATCH	\$0.00
U22-013119	08/25/23	A023124	08/25/22	12	08/25/23	RABIES CERTIF	\$0.00
U22-013120	08/25/23	A023126	08/25/22	12	08/25/23	RABIES CERTIF	\$0.00
U22-013121	08/25/23	A023127	08/25/22	12	08/25/23	RABIES CERTIF	\$0.00
U22-013122	08/25/23	A023128	08/25/22	12	08/25/23	RABIES CERTIF	\$0.00

TOTAL LICENSE FEES: \$0.00

Clerk: BSCHUPP SHELTER

Transaction Date: 08/25/22

Print Date: 02/27/23 of\ware\Chameleon\Crystal\Receipt2.rpt

Appendix 4 – Animal Intake and Outcomes Last 3 Years

Florida statute 823.15 requires certain intake and outcome data to be prepared and available for public inspection and dissemination for the preceding 3 years. The data for the report was directly inputted by the auditors from the already existing reports on the [County's website](#). For illustration purposes, only reports on cats are shown.

Table 4-A: Cats Intake Reporting for 2020-2022

Cats		Month												Grand Total
Records by picked up by ACO	Years	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
10 Day Bite Quarantine	2020	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Day Bite Quarantine	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Day Bite Quarantine	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Day Bite Quarantine Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Animals picked up by ACO	2020	9	9	6	-	-	-	-	1	-	-	2	6	33
Animals picked up by ACO	2021	16	5	2	-	4	14	6	1	3	3	2	-	56
Animals picked up by ACO	2022	3	1	2	-	-	13	-	8	7	4	1	-	39
Animals picked up by ACO Total		28	15	10	-	4	27	6	10	10	7	5	6	128
Confiscated	2020	3	-	-	-	-	1	-	-	-	-	-	-	4
Confiscated	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Confiscated	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Confiscated Total		3	-	-	-	-	1	-	-	-	-	-	-	4
Impounded	2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Impounded	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Impounded	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Impounded Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Owner Deceased	2020	-	-	1	-	-	-	-	-	-	-	-	-	1
Owner Deceased	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Owner Deceased	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Owner Deceased Total		-	-	1	-	-	-	-	-	-	-	-	-	1
Owner in Custody	2020	1	1	-	-	-	-	-	-	-	-	-	1	3
Owner in Custody	2021	1	-	-	-	-	-	-	-	-	-	-	-	1
Owner in Custody	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Owner in Custody Total		2	1	-	-	-	-	-	-	-	-	-	1	4
Owner in Hospital	2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Owner in Hospital	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Owner in Hospital	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Owner in Hospital Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Stray	2020	36	18	13	2	26	-	60	-	7	2	9	30	203
Stray	2021	17	27	2	-	-	-	53	-	-	7	9	9	124
Stray	2022	10	-	2	16	16	2	1	2	2	-	-	-	51
Stray Total		63	45	17	18	42	2	114	2	9	9	18	39	378
Surrendered by Owner	2020	4	-	-	-	-	1	-	-	-	-	2	-	7
Surrendered by Owner	2021	12	2	-	-	4	-	-	1	5	3	2	1	30
Surrendered by Owner	2022	-	-	-	1	-	2	-	-	-	-	-	-	3
Surrendered by Owner Total		16	2	-	1	4	3	-	1	5	3	4	1	40
Grand Total		112	63	28	19	50	33	120	13	24	19	27	47	555

Table 4-B: Cats Outcomes Reporting for 2020-2022

Cats		Month												Grand Total
Records by animal outcome	Years	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Adoption	2020	10	6	1	2	15	5	5	8	7	10	1	21	91
Adoption	2021	20	6	12	5	9	26	31	14	5	3	1	-	132
Adoption	2022	1	-	-	1	1	5	2	14	-	-	1	6	31
Adoption Total		31	12	13	8	25	36	38	36	12	13	3	27	254
Died	2020	1	-	1	4	6	1	2	4	2	2	-	-	23
Died	2021	-	-	1	5	9	-	2	2	-	-	-	-	19
Died	2022	-	-	-	-	-	-	-	-	-	-	-	1	1
Died Total		1	-	2	9	15	1	4	6	2	2	-	1	43
DOA	2020	1	2	2	1	1	-	-	1	-	-	-	-	8
DOA	2021	-	-	-	-	1	1	-	-	-	-	-	1	3
DOA	2022	-	-	1	-	-	-	-	-	-	-	-	-	1
DOA Total		1	2	3	1	2	1	-	1	-	-	-	1	12
Reclamation by Owner	2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation by Owner	2021	-	-	-	2	1	1	-	-	-	-	-	-	4
Reclamation by Owner	2022	-	-	1	-	-	-	-	-	-	-	-	-	1
Reclamation by Owner Total		-	-	1	2	1	1	-	-	-	-	-	-	5
Returned to Field	2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Returned to Field	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Returned to Field	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Returned to Field Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Returned to Field - TNR	2020	-	-	-	-	182	-	-	120	160	206	170	131	969
Returned to Field - TNR	2021	140	127	152	110	120	132	157	141	164	188	170	111	1,712
Returned to Field - TNR	2022	139	158	177	135	118	350	114	156	127	116	123	154	1,867
Returned to Field - TNR Total		279	285	329	245	420	482	271	417	451	510	463	396	4,548
Transfer Out	2020	6	4	7	-	7	-	11	-	5	8	1	2	51
Transfer Out	2021	-	4	4	9	4	1	2	-	1	-	1	1	27
Transfer Out	2022	-	-	2	-	-	-	-	-	2	1	-	-	5
Transfer Out Total		6	8	13	9	11	1	13	-	8	9	2	3	83
Grand Total		318	307	361	274	474	522	326	460	473	534	468	428	4,945

Appendix 5 – Deposit Worksheet

Animal Services Daily Fund Designation-July 2022														
DATE	R4351- Surgery Fees (Cash)	R4351- Surgery Fees (Check)	R4351-Surgery Fees (Credit Card)	R4351- Donations (Cash)	R4351- Donations (Check)	R4351- Donations (Credit Card)	R4351- Licenses (Cash)	R4351- Licenses (Check)	R4351- Licenses (Credit Card)	R4351- Fees (Cash)	R4351- Fees (Check)	R4351- Fees (Credit Card)	R4351- Fees (Check)	R4351- Fees (Credit Card)
7/1	113.00	0.00	202.00	0.00	0.00	0.00	16.00	0.00	8.00	0.00	0.00	0.00	0.00	\$129.00
7/5	144.00	0.00	243.00	0.00	0.00	0.00	16.00	0.00	12.00	0.00	0.00	0.00	0.00	\$160.00
7/6	262.00	0.00	100.00	9.00	0.00	0.00	4.00	0.00	4.00	0.00	0.00	0.00	0.00	\$275.00
7/7	200.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	230.00	0.00	0.00	0.00	0.00	\$200.00
7/8	0.00	0.00	365.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7/11	140.00	0.00	293.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$140.00
7/12	218.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$218.00
7/13	145.00	0.00	275.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$181.00
7/14	215.00	30.00	234.00	0.00	0.00	0.00	0.00	36.00	0.00	0.00	0.00	0.00	0.00	\$215.00
7/15	250.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$250.00
7/18	160.00	255.00	253.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$160.00
7/19	95.00	2,655.00	155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$95.00
7/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7/21	150.00	0.00	290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$150.00
7/22	145.00	0.00	175.00	0.00	25.00	0.00	0.00	99.00	0.00	0.00	0.00	0.00	0.00	\$145.00
7/26	75.00	0.00	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$75.00
7/27	0.00	0.00	339.84	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$40.00
7/28	155.00	35.00	169.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$155.00
7/29	75.00	0.00	195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$75.00
MONTHLY TOTAL	2,542.00	3,000.00	3,483.84	85.00	25.00	0.00	36.00	135.00	254.00	0.00	0.00	0.00	0.00	2,663.00

Daily revenues are combined into 1 bank deposit for several days' worth of revenue. For example, 7/1 through 7/12 were combined into 1 deposit and 7/13 through 7/29 were combined into 2nd deposit for the month of July.

Internal Audit

Our Values and Ethics

Values

Public Interest. Internal audit work is performed to benefit the public and improve the way government operates.

Integrity and High Ethical Conduct. Auditors conduct themselves with integrity and honesty, which are the foundations on which trustworthiness is built.

Objectivity. Auditors maintain objectivity in performing services.

Organization and Hard Work. Auditors endeavor to make efficient use of their time. Valued is a safe work place and one in which we are honored and recognized for our talents and accomplishments. Encouraged are fresh ideas and teamwork among employees and between county government and the community we serve.

Professionalism and Manner. Auditors are committed to the highest level of competence and professional conduct. We expect honest and respectful interactions with each other and the public. We handle resources provided, access to information and the position in a professional manner and when appropriate, protect the confidentiality or restricted information our roles may allow us access.

Auditee Relations. Auditors make themselves accessible and communicate openly and frequently. Communications are friendly, non-threatening, fair, and objective.

Audit Reports. Reports focus on significant, timely, and useful information for our constituents. Audit staff strive to make reports accurate, clear, convincing, objective, fair, and constructive.

Professional Development. Auditors strive to improve their knowledge, skills, and abilities through training, work experiences, and related outside activities.

Code of Ethics

Integrity. Establish trust. This provides the basis for reliance on judgment.

Objectivity. Exhibit highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. This will make a balanced assessment of all relevant circumstances not unduly influenced by own interests in forming judgments.

Confidentiality. Respect the value and ownership of information received and do not disclose information without appropriate authority unless there is a legal or professional obligation.

Competency. Apply knowledge, skills and experience needed in performance of internal audit services.

Producing Results for My Community. Be informed and knowledgeable. This can produce results my community expects to build trust.

Treating People Fairly. Treat people fairly and develop processes and procedures that are fair.

Diversity and Inclusion. Embrace diversity and inclusiveness to cultivate and promote policies that reflect the community we serve.

Reliability and Consistency. Consistently apply standards and honor the commitment to the community to make it easier to do the right thing even when faced with challenging circumstances.

