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## **AUDIT REPORT - KENT COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (KCSPCA)**

### **Overview:**

New Castle County (NCCo) has a contract with the Kent County Society for the Prevention of Cruelty to Animals (KCSPCA) to manage dog control for the County. The contract has been in effect since January 1, 2010, when the State of Delaware passed responsibility for dog control to each of the three counties in Delaware. The service was put out formally to bid and KCSPCA won the contract for an initial term of one year with the option to extend for three separate one year extension terms, to terminate on December 31, 2013.

The Request for Proposal (RFP) response (which is part of the contract), states that the fee paid KCSPCA is to be revised annually based upon "... any annual cost of living increase based on the percentage for New Castle County employees. This cost would also be effected if animal counts/complaints or utilities/fuel fluctuated drastically; contract costs would have to reflect these changes. As the costs would also reflect a deduction with a reduction of housing/utility expense, in animal intake, complaints or services needed." The fees have been \$866,073, \$866,073, and \$887,725, respectively, for the first three years of the contract. The contract was recently renewed for 2013 for a cost of \$909,918.

KCSPCA is located in Camden, DE and also leases space for a satellite shelter in Newark. There are two main functions of KCSPCA, Animal Control and Shelter Operations. The principal services performed by Animal Control are to attend to the dog control needs of NCCo residents, including addressing complaints, retrieving strays, attending to (and reporting) rabies cases, and taking dogs to the shelter, as needed. All cases investigated by Animal Control are assigned an incident number, and the nature and status of each incident are documented.

KCSPCA Shelter Operations is responsible for processing the dogs taken in and caring for them, medically and otherwise, in accordance with general shelter standards and with federal, state, and local laws. Generally, dogs taken into the shelter are dispositioned in one of four ways: returned to owner, adopted, rescued by another shelter, or euthanized. Each dog taken in is assigned a unique shelter record number and the steps taken on each dog are recorded under this number on a system called Shelterpro.

The KCSPCA had a change of Executive Director in January 2012. The outgoing Director, who resigned in the October-early November 2011 time frame, had been in his position when the contract was initiated effective January 2010. (He had also negotiated with NCCo on the contract terms.)

### **Background:**

The County Auditor's Office received a series of complaints, starting in September 2010, from NCCo and Kent County residents regarding the treatment of dogs at KCSPCA and, thus, possible violations of the NCCo-KCSPCA contract. The most egregious complaints revolved around poor care, unnecessary euthanasia, and failure to comply with State of Delaware animal shelter standards, often referred to as CAPA (Companion Animal Protection Act). There were also complaints regarding the conduct of some of the KCSPCA Animal Control Officers. (One particularly thick pack of complaints had also been sent to numerous State and County officials.)

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Delaware Code, Title 3, Chapter 80, "Animals Held in Shelter", (CAPA) outlines requirements for: shelter care and treatment; animal adoption, recovery and rehabilitation; euthanasia in animal shelters; violations; and record keeping and reporting. CAPA went into effect on July 1, 2010.

In recognition of some statewide issues mainly with regard to: shelter standards law (CAPA) implementation and enforcement; the authority and oversight of Animal Control Officers; dog control laws and oversight; the state spay/neuter program, and with continued complaints from State residents that animals are not properly protected under State Code, an Animal Welfare Task Force was recently legislated to address the issues.

In response to the complaints, some of which came through the County Auditor's Fraud, Waste and Abuse Hotline, the County Auditor's Office was obligated to investigate the complaints and, in doing so, decided to perform an audit/investigation ("audit") of KCSPCA. The primary focus of the audit was to determine the validity of the complaints by auditing for compliance with the NCCo contract, CAPA and other relevant state, federal, and local laws.

Paragraphs 7 and 10 of the NCCo – KCSPCA contract state:

"Society agrees that representatives of the County shall have access to inspect all facilities operated or controlled by it with no advance notice required."

"The Society (KCSPCA) agrees that the County shall have access to review all documentation, including, but not limited to, control cards, vaccination records, medical records, and financial records, related to the services provided under this agreement. Moreover, the Society agrees that the County has the right to conduct, at its own expense, an audit of all such records and documentation."

To perform the audit, the County Auditor contracted an independent contract auditor who reported to the Chairperson of the NCCo Audit Committee for this audit. References to Audit below reflect the work of the independent contract auditor.

### **Audit Objectives and Scope:**

The objective of the KCSPCA audit was to investigate the validity of the complaints, determine whether the KCSPCA is in compliance with its contract with NCCo, and to report the findings and recommendations to NCCo management and to KCSPCA. The nature of the complaints can be summarized as follows:

- Unclean shelter facilities
- CAPA violations
- Animal Control Officer misconduct

To do so, Audit summarized the key nature of each complaint and checked to see where in the contract and/or in the local, state or federal laws it was addressed. Most of the complaints were determined to be related to CAPA and contract compliance. The audit, therefore, was primarily a compliance audit, with some operations audit elements as well.

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We conducted our audit in accordance with standards promulgated by the Institute of Internal Auditors.

To maintain objectivity and to manage time efficiently, Audit chose at the outset to assess the written complaints without interviewing the complainants. The written complaints were deemed to be as clear and as detailed as they could be, given the information available to the complainants. Audit deemed it more objective to sample and test records independently to determine if the complaints had validity.

Audit reviewed the following laws for applicability:

- Title 3, Chapter 80, of the DE Code, Sections 8001 – 8007, Animals Held in Shelter - CAPA
- Title 9, Chapter 9, of the DE Code, Sections 920 – 928, Dangerous and Potentially Dangerous Dogs
- Federal Drug Enforcement Agency Practitioner’s Manual on controlled substances used in shelters.
- Title 9, Chapter 9, of the DE Code, Sections 901 – 907, Dogs – General Provisions
- Title 3, Chapter 79, of the DE Code, Sections 7901 – 7905, DE Society for the Prevention of Cruelty to Animals (including KCSPCA)
- Title 10, Chapter 29, of the DE Code, Sections 2901 – 2902, Code Enforcement and Animal Control Constables
- Chapter 4, Article 2 of the New Castle County Code, Licenses; Restraint; Impoundment; Destruction; Nuisances; Enforcement Generally

Paragraph 13 of the contract states that the KCSPCA “...shall perform all of its responsibilities under this Agreement in accordance with all applicable federal, state and local statutes, ordinances, rules, orders and regulations”.

The audit was intended to encompass testing of the following:

- KCSPCA compliance with the NCCo contract. The NCCo contract with KCSPCA covers *dog* control only, while CAPA covers *animal care and control*. Therefore, the audit focus was only on dogs handled by KCSPCA. (The complaints that prompted the audit were also dog related.)
- Performing a surprise inspection for cleanliness and organization of the shelters, both the Camden facility and the Newark satellite facility
- Evaluation of KCSPCA’s reporting to NCCo
- Evaluation of KCSPCA policies and procedures
- KCSPCA employee training and animal control officer training
- Record maintenance on dogs brought into KCSPCA
- Control of veterinary medicine that fits the category of “controlled substance”
- KCSPCA employee and volunteer hiring procedures
- Review of financial controls (e.g., proper payment, review of KCSPCA management letters)
- Review of KCSPCA by-laws
- Follow up on specific constituent complaints where possible or where deemed necessary

**Scope Limitation:**

This audit could not be completed to Audit's satisfaction due to a considerable lack of cooperation from the KCSPCA Executive Director. See General Comment 1.1, Lack of Cooperation on the Part of the KCSPCA. The following elements could not be audited to our satisfaction:

- Having performed CAPA/contract compliance testing on three separate, small samples of dog records we were unable to discuss our compiled findings with the KCSPCA Executive Director, which were first sent on September 25, 2012, until October 24, 2012. Our findings were discussed with the Director, and we believe largely validated. The findings related to apparent CAPA violations regarding euthanasia, and untimely vaccinations and physical examinations, as well as apparent mis-categorization of dog disposition statuses on Shelterpro. Additionally, we wanted to follow up on the folders that we could not locate for some of the test records.
- We requested copies of the controlled substances inventories that purportedly were performed at the direction of the new Executive Director upon his arrival at KCSPCA. We did not receive any.
- We requested copies of certifications (and samples of initials) to validate that the applicable technicians are certified to perform euthanasia, as required by CAPA. We did not receive any.
- Having tried to understand the KCSPCA quarterly statistics on dog intake and dispositions that are required per CAPA, we wanted an opportunity to review the process for compiling them and to evaluate the validity of the source(s) for the numbers reported. We were not given such opportunity.
- We requested the management letters for the previous two external audits to provide us with an evaluation of the internal control environment at KCSPCA. We did not receive them.
- We requested evidence of KCSPCA's current indemnity insurance coverage, as required contractually. We received only limited information as of November 16, 2012.
- We requested other information, such as: explanation for illogical data in the Shelterpro extracts received previously; a current copy of the rescue partners list; clarification if procedures received were in fact the most current procedures available; and, proof that there was "fee concurrence" (with NCCo) as required contractually. We received none of the above.

**Opinion:**

In our opinion, because of the issues noted below, the KCSPCA is not in compliance in all material respects with Delaware State Code, Title 3, Chapter 80 (CAPA) as well as the contract with NCCo. The KCSPCA is not fully compliant with the following aspects of CAPA:

- Euthanasia procedure requirements, primarily with regard to ensuring that the proper authorization is provided, and with regard to proper due diligence being performed, or being evidenced, to support that there were no other reasonable alternatives to euthanasia [Delaware State Code, Title 3, Chapter 80, Section 8004]. See Comment # 2.1 on page 10.
- Timely vaccination requirement [Delaware State Code, Title 3, Chapter 80, Section 8002(b)]. See Comment # 2.2 on page 13.
- Timely examination requirement [Delaware State Code, Title 3, Chapter 80, Section 8002(c)]. See Comment # 2.2 on page 13.

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- Recordkeeping and reporting requirement [Delaware State Code, Title 3, Chapter 80, Section 8007]. See Comment # 3.2 on page 15.

In terms of the complaints summarized in Audit Objectives and Scope above, in our opinion:

- The KCSPCA facilities are kept clean, based on our first (surprise) inspection and based on subsequent walk-throughs on other visits.
- We found CAPA violations, as summarized above, with regard to vaccinations, examinations, euthanasia, and recordkeeping/reporting.
- Based on limited review, we determined that the Animal Control operation appears to be well managed and the conduct of the Animal Control Officers appears to be professional. Animal Control management was responsive to, and collaborative with, Audit during the audit. Please note, though, that this is based solely on our discussions with the head of the Animal Control Unit and our review of Animal Control Officer written procedures; due to the nature of the individual complaints, we were not able to ascertain if any of them had validity.

It is noteworthy that the KCSPCA has limited resources to send its staff to formal training other than free training. Also, it is pertinent to note that the State of Delaware does **not** have an Animal Control Officer certification program or an oversight body, as do other states. The existence of such a program and oversight body, and verification that all officers were certified, would give Audit greater assurance in making this assessment.

**COMMENTS AND RECOMMENDATIONS**

**1. GENERAL COMMENTS**

**1.1. Lack of Cooperation on the part of the KCSPCA**

We noted an overall lack of cooperation on the part of the KCSPCA Executive Director. The audit took several months because of the lack of cooperation, as well as the County Administration's lack of effort on insisting that the vendor be cooperative. In addition we were unable to complete all of the audit testing we originally intended to.

Please note that other KCSPCA employees we dealt with were cooperative and professional, to the extent permitted, we believe, by the Executive Director. Our comments are limited to the Executive Director.

Normally, in such a situation, we would have issued a "Disclaimer" audit opinion due to a scope limitation. Since this was a County vendor and not a County Department, we decided to give the KCSPCA additional opportunities to provide us with requested information.

A letter from the County Auditor to the KCSPCA Executive Director, dated June 14, 2012, stated that, due to a series of complaints from various citizens,

"The New Castle County (NCC) Auditor's Office has engaged an independent auditor ... to perform an inspection of your facilities and an audit of documentation related to the services provided under the NCCo-KCSPCA contract.

- Paragraph 7: '... representatives of the County shall have access to inspect all facilities ... with no advance notice required.'
- Paragraph 10: '... the County shall have access to review all documentation including, but not limited to, control cards, vaccination records, medical records and financial records, related to the services provided under this Agreement. Moreover, the Society agrees that the County has the right to conduct, at its own expense, an audit of all such records and documentation.'

Please note that failure to allow us to perform the inspection and audit would constitute a breach of the contract."

A June 22, 2012 letter from the County Auditor to the KCSPCA Executive Director, which among other things outlined the State Code requirements for contractors of NCCo to provide the County Auditor unrestricted access to employees, information, and records, stated:

"... the contract allows the County 'the right to conduct, at its own expense, an audit of all such records and documentation.' It has been six months since the package of complaints was received. For a series of reasons, we are not in a position to wait any longer. Also, the contractual auditor has been engaged and he is ready to perform the audit ... We do not anticipate that this audit will require a significant amount of time on the part of the KCSPCA

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staff. For the most part, we are merely asking to review records which should already be made readily available to NCCo in the routine course of business.”

In response to this letter and an e-mail from the County Auditor stating that the contractual auditor would be coming to the KCSPCA on June 26, 2012, KCSPCA’s Executive Director sent an inflammatory e-mail to, among others, the County Executive, County Council President, Chief Administrative Officer / County Attorney, and Audit Committee Chairperson “threatening” to suspend dog control operations in NCCo for a week. As a result of this e-mail, the County Auditor sent an e-mail to the people receiving the Executive Director’s e-mail stating:

“Suffice it to say, there are inaccuracies in the e-mail (name removed), the Executive Director of the KCSPCA, sent to you this afternoon. I am not going to elaborate on them here except to say that the original records we requested (except for one item which we are no longer asking for) relate to citizen complaints and/or the provisions of the contract the County has with the KCSPCA. I don’t understand why (name removed) has decided to make threats against the County, and this is regretful. I have been very professional throughout this process, ensuring the County Auditor’s Office is following the proper protocol per State law, the contract, the policies and procedures for investigating complaints on the Fraud, Waste, and Abuse Hotline, and our own professional standards and ethics ...”

Other examples of non-cooperation on behalf of the KCSPCA during the course of the audit include:

- The KCSPCA Executive Director sent the contractual auditor an e-mail on June 28, 2012, stating that the KCSPCA had printed the medical and vaccination records for every NCCo dog taken in for a certain timeframe --- a total of 1903 pages – and that he was charging NCCo for these copies. We informed him that we had not requested such records and that we would be asking for a small sample of records at a later point in time.
- Although the contract states that the KCSPCA “shall perform all of its responsibilities under this Agreement in accordance with all applicable federal, state, and local statutes, ordinances, rules, orders, and regulations” (and a separate section states that the KCSPCA will perform euthanasia under rules and regulations of the State of Delaware), the KCSPCA Executive Director sent an e-mail on June 29, 2012, to the County Executive and the County Council President stating that Delaware Code, Title 3, Chapter 80 (regarding “Animals Held in Shelter”) did not apply to the contract and, therefore, NCCo would have to compensate the KCSPCA for providing the County Auditor’s Office with information concerning the KCSPCA’s compliance with this Chapter.
- When the contractual auditor visited the KCSPCA on July 3, 2012, he was not given all the records he had requested. Some of the records related to Delaware Code, Title 3, Chapter 80 (CAPA) and the Executive Director insisted that “NCCo does not have the authority to investigate CAPA state compliance.”
- On July 5, 2012, the County Auditor sent an e-mail to several members of the Administration stating that the Executive Director “... continues to resist giving us some of the key information we’ve been asking for” and seeking help from the Administration. On July 13, the County Auditor and contractual auditor met with the Chief of Administrative Services to discuss the documents and



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assistance needed from the KCSPCA. On July 16, the contractual auditor sent an e-mail to the Administration's Policy Coordinator (the person the Administration told us was responsible for the contract) informing her of the specific items needed. The Policy Coordinator and Chief of Administrative Services held a conference call with the KCSPCA Executive Director on July 24 and informed us that the Executive Director would contact the contractual auditor the next day to set up a time for the next week for the contractual auditor to pick up the requested information. However, the Executive Director did not contact the contractual auditor until July 31 and informed him he would give the contractual auditor four hours and expected him to complete the audit that day. He also repeated that we were not entitled to some of the requested items.

- One of the items we have still not received is the KCSPCA's external audit firm's management letter for the last two audits (i.e., the letter from the firm auditing the financial statements which outlines any reportable internal control weaknesses). We had requested these letters to ascertain if the organization has adequate financial controls and to determine if there were any control weaknesses reported which affect the funds the County expends on the contract. We do not understand why the KCSPCA is reluctant to give us these letters; we suspect however, because at least one of the complaints we received alleged poor financial controls at the KCSPCA, that the Executive Director does not want the County to see them.
- Other items the contractual auditor has asked for but has still not received are outlined on page \_\_ of the audit report.

### **Audit Recommendation:**

We recommend NCCo management ensures that the KCSPCA is fully cooperative with NCCo and with NCCo Audit in the future.

### **1.2. CAPA Compliance Per Contract** *(Note: The original audit report comment is now in Appendix A.)*

This report, on pages 10 to 16, illustrates that our testing revealed the KCSPCA is not always in compliance with Delaware Code, Title 3, Chapter 80 (CAPA).

The KCSPCA has been contending that CAPA does not apply to the NCCo-KCSPCA contract for dog control. Such contention has been expressed both verbally and in writing by the KCSPCA Executive Director. (See examples in Appendix A.) Also, the KCSPCA Executive Director believes that CAPA is an unfunded mandate instituted by the State. This may very well be the case but it is not Audit's role to question the law – only to audit for compliance with it.

**On March 18, 2013, the County Law Department provided us with a legal memorandum stating that the original contract (which incorporates the RFP and RFP response) requires the KCSPCA to be in compliance with CAPA. We have asked NCCo management to evaluate the risk to the County of the KCSPCA not being in compliance with CAPA.**

## **2. CAPA COMPLIANCE**

**Note: Audit met with the KCSPCA Executive Director on October 24, 2012 to discuss the findings from our testing, including those related to CAPA compliance. For certain exceptions, the KCSPCA Executive Director indicated that there might be additional documentation and that he would get back to us. However, such additional documentation was not provided.**

### **2.1 CAPA Compliance - Euthanasia**

**Delaware Code, Title 3, Chapter 80, Section 8004. Euthanasia in Animal Shelters** – This section covers two main areas with regard to euthanasia: the conditions under which an animal may be euthanized at a shelter, and how and by whom an animal may be euthanized. Paragraphs (a), (b), (c), and (d) state:

- (a) Any dog, cat or other animal held by or in the custody of an animal shelter and not adopted, transferred to another shelter or animal rescue group, or reclaimed by the owner within 5 days may be euthanized, provided that no reasonable alternatives are available and the requirements of subsections (b) and (c) of this section are met.
- (b) Animal shelters shall ensure that the following conditions are met before an animal is euthanized:
  - (1) The holding period for the animal required by this chapter is expired;
  - (2) There are no empty cages, kennels, or other living environments in the shelter that are suitable for the animal;
  - (3) The animal cannot share a cage or kennel with appropriately-sized primary living space with another animal;
  - (4) A foster home is not available;
  - (5) Organizations on the registry developed pursuant to SS 8003(d) of this title are not willing to accept the animal; and
  - (6) The animal care/control manager certifies that the above conditions are met and that such manager has no other reasonable alternative.
- (c) Notwithstanding any other provisions of this chapter to the contrary, an animal may be euthanized immediately if necessary to alleviate undue suffering or to protect shelter staff and/or sheltered animals from an animal's severe aggression or contagious deadly health condition. The determination of whether euthanasia is necessary pursuant to this subsection shall be made by a licensed veterinarian or, in cases of extreme emergency occurring after regular business hours in circumstances under which a licensed veterinarian is not available, by other appropriately trained staff.
- (d) Euthanasia Method and Procedure.
  - (1) The Department shall promulgate regulations regarding acceptable methods of euthanasia in animal shelters and regarding sanitation and ventilation of euthanasia areas. The methods included shall be approved or conditionally approved by the most recent American Veterinary Medical Association Guidelines on Euthanasia.
  - (2) Any animal shelter performing euthanasia shall have a current policy and procedure manual regarding euthanasia. The policy and procedure manual shall set forth the shelter's equipment, process, and the procedures for individual separation of animals.
  - (3) Notwithstanding the provisions of Chapter 33 of Title 24, euthanasia must be performed by:
    - a. A licensed veterinarian;
    - b. A nationally certified euthanasia technician; or
    - c. A person certified by a licensed veterinarian, after passing both a written and practical examination, as proficient to perform euthanasia. Training and certification requirements shall be established by Department regulation in consultation with the Delaware Board of Veterinary Medicine...

In addition, the KCSPCA's response to the County's RFP, which is part of the contract, states in regard to euthanasia for emergency (i.e., "life-threatening injury where pain/suffering by the animal is occurring")

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or “animal has bitten or is aggressively uncontrollable to a point of being a danger to kennel staff handling and preventing care”), that “KCSPCA management and (underline added) a staff veterinarian will only grant Authorization.”

Three of our tests included dogs that were euthanized. These tests were as follows:

- Testing of 10 NCCo dogs on hand as of June 14, 2012: **Three** dogs in this sample had been euthanized at the time of our test.
- Testing of 20 NCCo dogs processed from January 2011 through May 2012: **Eight** dogs in this sample had been euthanized at the time of our test.
- Testing of 14 euthanasia log entries.

Thus, we tested a total of 25 euthanized dogs for the KCSPCA’s compliance with the CAPA and contract euthanasia provisions. Of this total of 25, 18 (or 72%) had audit exceptions concerning CAPA and contract compliance. These exceptions were as follows:

- We did not see any evidence in any of the euthanasia situations involving emergencies (i.e., “life-threatening injury where pain/suffering by the animal is occurring” or “animal has bitten or is aggressively uncontrollable to a point of being a danger to kennel staff handling and preventing care”), that, per the RFP response, “KCSPCA management and (underline added) a staff veterinarian will only grant Authorization.”
- The KCSPCA does not believe that CAPA applies to owner surrendered dogs and, thus, we could not find evidence of CAPA compliance for euthanasia of owner surrendered dogs. However, we could not find any language in CAPA indicating that its requirements do not extend to owner surrendered dogs.
- For dogs euthanized outside the five-day holding period, we found many situations where written authorization by the KCSPCA Executive Director or Animal Care/Control Manager was lacking and/or there was no evidence that KCSPCA had certified there was no reasonable alternative and that the CAPA requirements were met prior to euthanasia.
- For dogs euthanized for reasons allowing the KCSPCA to euthanize within the five-day holding period, we found many situations where there was no evidence that a licensed veterinarian had authorized the euthanasia.
- We also noted the following exceptions, leaving us with an overall lack of confidence, in the KCSPCA’s euthanasia records:
  - Files were missing for some dogs.
  - Of the 18 euthanasia records with exceptions, there were only four records where the euthanasia reason per Shelterpro agreed with the euthanasia reason per the euthanasia log and/or the authorization-to-euthanize documentation. Ten of the 18 were different and three could not be determined due to one or more pieces missing to make the comparison. These exceptions impact the accuracy of the website statistics (and the data that *should be* reported to NCCo on a monthly basis per the contract). Most of the ten exceptions were due to “aggressive” reasons per the authorization document versus “Euthanized-Unhealthy/Untreatable” per the final Shelterpro status.

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- A dog was labeled aggressive at an event on the same day it was spayed/neutered. It is unlikely that a dog would be taken to an event on the same day it had an operation.
- There was no record of any owner in a situation involving an owner-surrendered euthanasia.
- There was a euthanasia log entry with no corresponding Shelterpro record.
- There was a dog labeled as overly aggressive when there were other indications that it was not.

Lastly, we were unable to verify that the euthanasia procedures were performed by a euthanasia certified employee as required by CAPA (see above).

Details on the individual exceptions can be found in Appendix B.

### **Audit Recommendation:**

We recommend that NCCo management ask KCSPCA management to implement the following procedures:

1. Ensure that all euthanasia procedures are authorized in accordance with CAPA and the NCCo-KCSPCA contract.
2. Ensure that proper documentation exists to support all euthanasia procedures.
3. Require that a *licensed veterinarian* perform the assessment of a dog's illness or aggression and authorize euthanasia, if applicable, when the assessment/euthanasia is within five days of intake. This is a CAPA requirement. Further, while not a CAPA requirement but a contract requirement, we recommend that *all* assessments of aggression and illness be performed by the veterinarian, especially given the "spate" of aggression reasons reported in the website statistics in 2Q 2012.
4. To better document the steps required by CAPA, establish a detailed checklist to be completed before every euthanasia procedure proving that there was no other reasonable alternative to the procedure. This checklist should include preparation of a comprehensive dog behavior assessment, or final review of an assessment recently made. The checklist should also include proof, as applicable, that a foster home was not available, that the rescue shelters were contacted by email, that the dog could not share a kennel, etc.
5. To provide proof of "no space" reasons for euthanasia, management should attach to the checklist a shelter capacity report (from Shelterpro) proving that space was not available at the shelter at the time of the procedure.
6. To ensure proper reporting to NCCo on a monthly basis, and to the public on the KCSPCA website on a quarterly basis, the KCSPCA should ensure that the final Shelterpro status agrees with the true basis for the euthanasia.
7. Ensure that all euthanasia is performed by a veterinarian or a technician that is certified to perform euthanasia in accordance with CAPA requirements. We have asked NCCo management to obtain the historical evidence that the euthanasia procedures performed in the test were performed by certified euthanasia technicians.

**2.2 CAPA Compliance – Vaccinations and Medical Examinations**

**Delaware Code, Title 3, Chapter 80, Section 8002. Shelter Care and Treatment** – This section covers the protocol required in taking a dog into the shelter in terms of initial vaccinations and medical examinations and subsequent care. It states:

(b) Animal shelters shall vaccinate all dogs against canine distemper virus, canine parvovirus, and bordetella bronchiseptica...before or upon entering the shelter or holding facility to reduce the spread of disease. Such vaccinations must be administered as soon as possible and no more than 8 hours after entering the shelter. This provision shall not apply to animals in quarantine for rabies observation or to animals having injuries, illness or temperament that make administration of the vaccinations unsafe.

(c) An examination of animals entering an animal shelter shall be performed within 72 hours of entry.

(d) Animal shelters shall ensure that animals requiring veterinary care are seen by a licensed veterinarian within a reasonable amount of time based on the condition of the animal, and that urgent medical care is provided as needed. Animal shelters shall comply with treatment plans developed by a licensed veterinarian for animals at the shelter requiring treatment.

**Timely Vaccinations:** One sample of ten dogs on hand as of June 14, 2012 showed all vaccinations were performed, or appeared to be performed, within the eight hour CAPA requirement. (The timeframe per the RFP response is “...same day or if brought in after hours, during the following day shift”.) Another separate sample of 15 dog intakes (that warranted vaccinations) from January 1, 2011 – May 31, 2012, showed that seven (46%) were vaccinated later than the eight hour requirement, including two that were three and seven days late.

This assessment was made by reviewing the “Medical Visits” notes field on Shelterpro. However, the majority of these records did not have the “Vacc ID” field populated with the specific vaccination control number. Completing this field on Shelterpro would provide greater assurance that the vaccination was indeed administered.

**Timely Medical Examinations:** One sample of ten dogs on hand as of June 14 showed that the medical exam was performed outside the 72 hour CAPA requirement in eight of nine applicable cases. (The timeframe per the contract is “...same day or if brought in after hours, during the following day shift”, although the contract does not refer specifically to *medical* examination here.) Another sample of 15 dog intakes, from January 1, 2011 – May 31, 2012, where a medical exam was warranted, showed four cases (27%) where the exam was performed outside the 72 hour requirement.

The previous KCSPCA Executive Director provided the following written responses to the following written questions from a NCCo Councilperson (submitted in advance of a November 2011 Council Public Safety meeting to be attended by KCSPCA management):

- Paragraph 14: Society shall perform all of its responsibilities under this agreement in accordance with all applicable federal, state and local statutes, ordinances, rules, orders, and regulations.” Is the KCSPCA in compliance with the State of Delaware Shelter Standards law?

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*“KCSPCA/DeACC complies with Title 3 Agriculture, chapter 80-Animals Held in Shelter and Title 9 Counties, Chapter 9- DOGS (which the county RFP contract is generated from).”*

- Paragraph 7: “The Society agrees that, upon entry of any dog to its facilities, it will provide all initial vaccinations and will perform all testing procedures, as outlined in its bid proposal.” How soon after intake do the dogs receive the vaccinations? Do you also vaccinate cats upon intake?

*“Dogs and Cats are vaccinated in accordance with DE Code Title3, Chapter 80 ...”*

**Audit Recommendation:**

We recommend that NCCo management instruct KCSPCA management to modify its procedures to ensure that vaccinations and medical examinations are performed timely to comply with CAPA requirements as well as with KCSPCA’s own internal veterinary protocol. Such procedures should include the completion of the Shelterpro “Vacc ID” field with the specific vaccination ID number. One quality assurance measure to ensure that vaccinations are being done each time would be to generate and follow up on a daily Shelterpro exception report showing new intakes without the Vacc ID field populated.

**3. CONTRACT, CONTRACT MANAGEMENT AND REPORTING:**

The contract is comprised of three documents: the contract itself, dated December 30, 2009; the related Request for Proposal (RFP); and the corresponding response to the RFP. In reviewing the contract and in evaluating its requirements and compliance with those same requirements, findings were noted relating to the contract itself, management of the vendor, KCSPCA reporting to NCCo and KCSPCA reporting as required by CAPA.

**3.1 KCSPCA Reporting (to NCCo, per contract):**

As indicated above, since the contract began KCSPCA has not reported on a monthly basis on the shelter operation, as required in the RFP, elements such as number of dogs “returned to owner, adopted, and euthanized”, or as stated in paragraph 12 of the contract: “The Society (KCSPCA) agrees to submit a monthly report to the County of all of its activities performed under this agreement.”

While the monthly reporting that is in place appears to be well based and accurate, it is only the activity of the Animal Control Officers that is reported. The shelter operation is not reported. There is no information reported on the number of dogs: euthanized in the month; transferred to rescues; under veterinarian treatment; owner complaint issues; adopted; sterilized; and, owner requested euthanasia.

The monthly KCSPCA reporting format does not provide numbers on beginning inventory, intake, dispositions, and closing inventory. The reporting should include capacity measures, e.g., % utilization, number of dogs doubled up, etc. Ideally, it should also provide the Shelterpro reference number detail for each disposition.

**Audit Recommendation:**

We recommend NCCo management ensure that KCSPCA complies with the NCCo-KCSPCA contract and reports fully the NCCo related activity of the whole KCSPCA operation, including: intake, returns to owner, rescued, fostered, adopted and euthanized. In terms of self-monitoring, KCSPCA should also include reporting of the rate of timely vaccinations and physical examinations, measured against the CAPA requirements. Further, KCSPCA should consider including in the monthly reporting serious resident complaints and the actions taken by KCSPCA on them, if any.

Finally, we recommend that NCCo management ask the KCSPCA Executive Director to confirm the accuracy of future reports provided to the County.

**3.2 KCSPCA Reporting (on the KCSPCA website, as required by CAPA)**

Delaware Code, Title 3, Chapter 80, Section 8007, “Record keeping and reporting”, requires key information to “be posted to the shelter’s website on a quarterly basis”. It also states that other listed information “...shall be made available upon request by appropriate authorities.” In reviewing the

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KCSPCA statistics posted as of October 12, 2012, the statistics for the first two quarters of 2012 were available; the format looked good and the numbers computed. When first reviewed by Audit in early June, the reporting was untimely – the latest report was for fourth quarter 2011 – and the numbers did not compute. (The statistics for 2011 still do not compute and the format is illogical.) One element still missing that is required by CAPA is “Euthanasia rate including age (infant, juvenile, and adult) by animal.”

With regard to the present statistics, Q1 and Q2 2012, Audit was not given the opportunity by the KCSPCA Executive Director to validate the numbers reported or to trace them to their source, i.e., to verify compliance with CAPA’s reporting requirements. However, we noted some discrepancies during the audit and believe they impact the reliability of the reporting. [Document reviews in other tests suggest a degree of euthanasia reason code errors. (See Comment 2.1.) The opening and closing balances for dogs on hand for both quarters were illogical. Also, Audit determined that the total number of dogs in the combined status of strays and adoptables per the website as of June 30 was only 124, suggesting that other statuses, e.g., holding, had a total of 167, (291 minus 124.)]

Three other statistical elements required by CAPA to be “made available by request by appropriate authorities” are: records of dogs that died or were lost or stolen; records showing compliance with vaccination requirements; and, records regarding medical treatment provided.” As noted elsewhere in the report, Audit had great difficulty retrieving and assessing information on these elements. Some of the records on euthanasia test items could not be located. Many of those that were retrieved were pulled from folders that were in boxes in no obvious order.

### **Audit Recommendation:**

Audit recommends that NCCo management:

- Review the reports to ensure that the shelter statistics reported are accurate and contain all of the detail required by CAPA.
- Ask the KCSPCA to store records in folders in a more organized manner for easier retrieval, to comply with CAPA.



#### **4. OTHER COMMENTS**

##### **4.1 Control of Veterinary Medicine / Controlled Substances:**

Audit was unable to perform any meaningful testing of KCSPCA's control over controlled substances used in the facility's daily operations. An incomplete inventory report was supplied but not reconciled to a log.

A comprehensive inventory would have shown any differences noted against a logbook record and, if any, what reporting was performed to authorities, as required by the Federal Drug Enforcement Authority. Also, the inventory should be performed by someone other than the person responsible for the controlled substances.

The DEA Practitioner's Manual states:

"Each registrant who maintains an inventory of controlled substances must maintain a complete and accurate record of the controlled substances on hand and the date that the inventory was conducted. This record must be in written, typewritten, or printed form and be maintained at the registered location two years from the date that the inventory was conducted. After an initial inventory is taken, the registrant shall take a new inventory of all controlled substances on hand at least every two years."

Further, Audit did not pursue seeking evidence that employees are "background checked and drug tested upon employment and randomly tested throughout each year" as represented by the KCSPCA in the contract.

##### **Audit Recommendation:**

Audit recommends that NCCo management, as part of the ongoing vendor management function,

- Obtain a full inventory of the DEA Schedule II and III controlled substances in use at the KCSPCA as soon as possible and on an annual basis thereafter. The inventory should be a reconciliation or comparison of what is physically counted to a permanent logbook. The logbook should show remaining quantities on hand after controlled substances are taken in, traceable to the applicable invoice numbers, and after the regular deductions for usage.
- Periodically verify that KCSPCA performs background checks on new and existing employees, as outlined in the contract.

##### **4.2 Shelterpro System Assessment:**

Audit could not fully assess the Shelterpro system due to delays in being able to perform other more critical aspects of our review. Audit does, however, have the following observations as to the integrity of the Shelterpro system from the audit areas that were covered, even partially:

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- When Audit obtained a list of NCCo dogs on hand as of the first site visit, June 15, 2012, there were 108 dogs listed. However, included were 36 dog records with illogical intake dates from 2006 and 2007, and with blank statuses.
- Apparently, there are no regular management reports being used, based on inquiry of the KCSPCA Director on June 14, 2012. Such reports could assist management to determine dogs that had not been vaccinated or not been physically inspected on time (as noted earlier), or could show the % shelter capacity in effect at any time, etc.
- Some Shelterpro fields are not populated to support that the proper intake procedures were performed. Audit already recommended in Comment # 2.2 that the "Vacc ID" field be populated on Shelterpro to better support that the vaccination was indeed administered on intake. Other fields could also be populated, even with the words "None" or "N/A", on intake to provide better assurance that the intake procedures were in fact performed. (For example, some of the complaints indicated that dogs with microchips were adopted or euthanized with no contact being made with the owner.)
- There is a Shelterpro section on Behavioral Assessment that is rarely completed. It would appear to be the better way to document a full behavioral assessment than the haphazard way it has been done manually (if at all) in the past. Automating the behavioral assessment performance would also be a better way to check that one was in fact performed by running a report on records where this section was not completed.

### **Audit Recommendation:**

Audit recommends that NCCo management ask the KCSPCA Executive Director to:

- Explore ways to optimize the Shelterpro system in terms of its operations and reporting capabilities.
- Check Shelterpro for accuracy so that illogical records are corrected or deleted.

### **4.3 KCSPCA Procedures:**

Audit reviewed three sets of procedures covering: impounding of dogs; euthanasia; and, animal control officer (ACO) procedures.

- The dog impound procedures (the KCSPCA Veterinary Guidelines dated January 2011) were found to adequately address CAPA requirements.
- Review of the euthanasia procedures, revised February 15, 2009, revealed two weaknesses in relation to CAPA compliance. The term "Trained" personnel, to perform the euthanasia, is not defined. (CAPA requires a licensed veterinarian, a "nationally certified euthanasia technician", or a "person certified by a licensed veterinarian...etc.") Further, there is no reference in the procedure to exhausting all steps required by CAPA to avoid the euthanasia, nor is there a pre-procedure check that all steps were taken. (Note: This is based on review of the procedures provided Audit as current. There is more detail in the RFP response as to euthanasia procedures.)

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- Review of the ACO procedures, revised March 2010, revealed that they were well detailed as to: citations; summons; arrests; use of force; use of weapons; and dangerous dogs. There were no details on when an ACO may enter a person's home in dealing with an animal issue. Also, it is inconsistent that the procedures should outline use of lethal weapons when ACOs are not allowed to carry firearms. (It is noteworthy that the ACO manager proactively addressed these observations after Audit discussed them with him.)

### **Audit Recommendation:**

Audit recommends that NCCo management ask the KCSPCA Executive Director to review and update KCSPCA's:

- Euthanasia procedures to ensure that they address all of the CAPA requirements, including such elements as: who may authorize euthanasia; what documentation should be in place for every euthanasia reason to ensure that CAPA is being adhered to; what certifications are needed to ensure that trained personnel are indeed authorized to perform a euthanasia procedure, etc.
- Animal Control Officer procedures on entering people's homes and use of lethal weapons.

**Appendix A**

**1.2. CAPA Compliance Per Contract**

This report, on pages 10 to 16, illustrates that our testing revealed the KCSPCA is not always in compliance with Delaware Code, Title 3, Chapter 80 (CAPA).

The KCSPCA has been contending that CAPA does not apply to the NCCo-KCSPCA contract for dog control. Such contention has been expressed both verbally and in writing by the KCSPCA Executive Director. For example:

- In an e-mail to the County Executive, County Council President, and the County’s Policy Coordinator (with a copy to the County Auditor’s Office), dated June 29, 2012, the KCSPCA Executive Director stated “Many items on the audit list are CAPA requirements, which are not currently part of the Contract scope with New Castle County. If we are to provide access to this information, the KCSPCA feels that NC is accepting responsibility, and then will compensate the KCSPCA for compliance with this currently unfunded mandate.”
- In an e-mail to Audit dated June 29, 2012, the Executive Director states “The new castle (sic) animal control officers will be here on tuesday starting at 9:00am to help you obtain information relating to paragraph 10 of the new castle (sic) contract. it (sic) your scope goes beyond those services into CAPA< (sic) it will require new castle to assume fiscal responsibility (sic) to comply.”
- In an e-mail to Audit dated July 31, 2012, in response to our e-mail requesting certain information pertaining to CAPA and other matters, the Executive Director states “the final three componets (sic) are outside the scope of service for dog control.”
- Note: In a meeting on October 24, 2012 to review the testing findings, the KCSPCA Executive Director stated that he was aware that KCSPCA was not in compliance with the CAPA medical examination and vaccination requirements and that it would cost NCCo more to comply.
- The KCSPCA, in recent negotiations on the possibility of extending the dog control contract with Kent County Government, presented Kent County with two proposals: one proposal for dog control services without complying with CAPA and another more expensive proposal for services with complying with CAPA. This is an indication that KCSPCA did not feel that CAPA compliance was part of the existing contract with Kent County Government (and a parallel can be made with the KCSPCA’s contracts with other County Governments).
- This ongoing contention that CAPA does not apply to the NCCo-KCSPA contract may be based partly on the fact that the KCSPCA Executive Director did not have the entire contract in his possession as of late October 2012. The entire contract is comprised of:
  - a. The signed contract dated December 30, 2009.
  - b. The Request for Proposal (RFP) issued by NCCo in 2009.
  - c. KCSPCA’s detailed response to the RFP.

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The signed contract, on the second page, states that the RFP and RFP response are incorporated by reference into the contract.

The NCCo Chief Purchasing Agent had to make a copy of the RFP and RFP response for the KCSPCA Executive Director in a meeting at the KCSPCA facility on October 24, 2012, when he indicated that he did not know that the documents existed and were a part of the contract. (Note: As the contract itself specifically references these documents and states that they are incorporated into the contract, this excuse in our opinion does not have any merit.)

Arguments for KCSPCA's position that the contract with NCCo does not include CAPA compliance include:

- The NCC-KCSPCA contract states in Paragraph 2 that "The Society agrees to enforce the provisions of Chapter 9, Title 9 of the Delaware Code, Sections 901 through 907, inclusive, and the County delegates all lawful authority to the Society necessary to such enforcement." There is no reference to Delaware Code, Title 3, Chapter 80.
- CAPA was implemented through amendments to the Delaware Code, Title 3, Chapter 80. These amendments occurred after the date of the NCCo-KCSPCA contract.

Arguments against KCSPCA's position that the contract with NCCo does not include CAPA compliance include:

- Paragraph 5 of the contract states "The Society covenants and agrees and is hereby authorized to ... humanely euthanize all of said dogs within the time or the method prescribed by law and under such rules and regulations as the County or the State of Delaware may adopt from time to time...". Since Delaware Code, Title 3, Chapter 80, Section 8004 is Delaware Law for "Euthanasia in Animal Shelters", Audit believes it is clear that this section of CAPA does indeed apply to the contract.
- Paragraph 7 of the contract states "The Society agrees that, upon entry of any dog to its facilities, it will provide all initial vaccinations and will perform all testing procedures, as outlined in its bid proposal ..." Then Paragraph 13 of the contract states "Society shall perform all of its responsibilities under this Agreement in accordance with all applicable federal, state, and local statutes, ordinances, rules, orders and regulations." Since Delaware Code, Title 3, Chapter 80, Section 8002 is Delaware Law for "Shelter Care and Treatment", such section includes standards for vaccinations and examinations, and paragraph 7 of the contract makes it clear that vaccinations and testing procedures are a responsibility in the contract, Audit believes it is clear that this section of CAPA does indeed apply to the contract.
- The KCSPCA's response to the County's Request for Proposal (RFP), which again is part of the contract, states on page 4, Letter D "Stray at-large dogs will be picked-up, trapped, and/or disposed of IAW (in accordance with) Delaware Law ..." The RFP response, on page 6, then provides a detailed description of the facilities to which the dogs will be taken after being picked up / trapped. The RFP response, on page 15, also provides a cost estimate for providing animal care and housing for the dogs and notes that the care "includes vaccinations and examination upon arrival ..." Since Delaware Code, Title 3, Chapter 80, Section 8002 is Delaware Law for "Shelter Care and Treatment",

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such section includes standards for vaccinations and examinations, and the RFP response makes it clear that vaccinations and examinations are a responsibility in the contract, Audit believes it is clear that this section of CAPA does indeed apply to the contract.

- In response to the RFP question “What is the current holding period for animals to be claimed?”, the RFP response states “KCSPCA follows the DE Code Title 3, chap 80 ...”
- Also, although not necessarily indicative of whether CAPA compliance is part of the NCCo-KCSPCA contract, the previous Executive Director provided the following written responses to the following written questions from a NCCo Councilperson (submitted in advance of a November 2011 Council Public Safety meeting to be attended by KCSPCA management):

Paragraph 14: “Society shall perform all of its responsibilities under this agreement in accordance with all applicable federal, state and local statutes, ordinances, rules, orders, and regulations.” Is the KCSPCA in compliance with the State of Delaware Shelter Standards law?

“KCSPCA/DeACC complies with Title 3 Agriculture, chapter 80-Animals Held in Shelter and Title 9 Counties, Chapter 9- DOGS (which the county RFP contract is generated from).”

Paragraph 7: “The Society agrees that, upon entry of any dog to its facilities, it will provide all initial vaccinations and will perform all testing procedures, as outlined in its bid proposal.” How soon after intake do the dogs receive the vaccinations? Do you also vaccinate cats upon intake?

“Dogs and Cats are vaccinated in accordance with DE Code Title3, Chapter 80 ...”

The KCSPCA Executive Director believes that CAPA is an unfunded mandate instituted by the State. This may very well be the case but it is not Audit’s role to question the law – only to audit for compliance with it.

### **Audit Recommendation:**

We recommend that NCCo management make a legal determination as to whether the contract with KCSPCA includes CAPA compliance. If the legal determination is that it does, management must:

- Evaluate the risk to NCCo of the KCSPCA not being in compliance with CAPA. In other words, does the County have any legal liability for its vendor not being in compliance with State Law?
- Decide how, if applicable, the County intends to enforce the KCSPCA’s compliance with CAPA.

Note: NCCo Procurement extended the NCCo-KCSPCA contract for one more year without condition, despite Audit making recommendations to the former Chief of Administrative Services on what might be delivered from the KCSPCA to prove CAPA compliance.

**Appendix B**

**Details on Individual Exceptions, Supporting Comments in 1.1 CAPA Compliance - Euthanasia**

Dogs were euthanized in three test samples performed, as follows:

- 1) Testing of 10 NCCo Dogs on Hand as of June 14, 2012: Three of ten dogs sampled were euthanized. One dog was surrendered by the owner because the dog was ill. The owner signed a Euthanasia Release Form and the dog was euthanized upon intake. There was no indication that a licensed veterinarian examined and authorized the euthanasia “to alleviate undue suffering or to protect shelter staff and/or sheltered animals from an animal’s severe aggression or contagious deadly health condition” as required by CAPA. The KCSPCA Executive Director informed us that, in his opinion, CAPA does not apply to owner surrendered dogs where the owner signs a Euthanasia Release Form or Owner Surrender Form. However, we could not find any language in CAPA indicating that its requirements do not extend to owner surrendered dogs.

The records on the other two dogs euthanized indicated that they were euthanized due to “no room” and “no resources” per the respective euthanasia logs. There was no authorization from the Executive Director or the Animal Care/Control Manager, as required per CAPA in this scenario, certifying that there was “...no other reasonable alternative...” to euthanizing the dogs and that the conditions (b)(1) – (6) above were met.

- 2) Testing of 20 NCCo Dogs Processed from January 2011 to May 2012: Eight of the 20 dogs were euthanized, seven with audit issues as follows:
  - a. The folders could not be located for three dogs to determine who, if anyone, approved the euthanasia and whether CAPA requirements were complied with prior to euthanasia. Two of the dogs were euthanized for “no, room, no resources” and “no resources, aggressive”. (Both of these records had particularly late physical examinations per Shelterpro, six and 13 days late.) The third dog was euthanized on intake because it was deemed to have had Parvo disease, but there was no indication of a medical examination or a licensed veterinarian sign-off as required by CAPA. (There was a note in Shelterpro that the euthanasia was performed as per the veterinarian; however, we believe there should be written authorization by the veterinarian herself to prove that she did indeed make the determination to euthanize for medical reasons.)
  - b. Another dog was euthanized on intake with written authorization of the Executive Director (for “fighting each other, owner surrender”) but should have had a veterinarian authorization per CAPA that the dog was being euthanized upon intake “... to alleviate undue suffering or to protect shelter staff and/or other sheltered animals from an animal’s severe aggression or contagious deadly health condition.” The KCSPCA Executive Director informed us that, in his opinion, CAPA does not apply to owner surrendered dogs. However, we could not find any language in CAPA indicating that its requirements do not extend to owner surrendered dogs.

- c. Three other dogs were euthanized with the Executive Director's authorization for reasons of "aggressive", "cage aggressive" and "wounds of unknown origin". These euthanasia situations occurred outside the initial five day holding period; however, since CAPA requires a veterinarian to make aggression and injury assessments when a dog is euthanized *within* the five day holding period, it appears reasonable that a veterinarian should also make such assessments *after* the five days. The fact that the Executive Director made these assessments in authorizing the euthanasia allowed him to bypass the CAPA requirement to perform due diligence on finding reasonable alternatives. This is a scenario that CAPA does not address.
  - Note: Although these cases are not technically CAPA violations, the KCSPCA's response to the County's RFP (which is part of the contract) states in regard to euthanasia for emergency (i.e., "life-threatening injury where pain/suffering by the animal is occurring" or "animal has bitten or is aggressively uncontrollable to a point of being a danger to kennel staff handling and preventing care"), that "KCSPCA management and a staff veterinarian will only grant Authorization." Thus, these situations would appear to conflict with the contract.

3) Testing of 14 Euthanasia Log Entries from January 2011 to May 2012: Eight of the 14 euthanasia records tested had issues, summarized as follows:

- a. One record had inconsistent information, including different arrival reasons per Shelterpro screen prints (as of different days), dog aggression assessments not agreeing with owner's assessment, and a spay/neuter procedure being done the same day the dog was deemed aggressive at a PetSmart event – the eventual basis for the euthanasia. (It does not make sense that a dog would be at an event on the same day it was spayed/neutered.)
- b. The documentation supporting a private euthanasia request per the log could not be located. The Shelterpro screen print did not have any owner name or contact information. As a result, we question whether the euthanasia was really requested by an owner.
- c. One dog was deemed "dog dominant" on intake a month beforehand then euthanized for dominance. No one authorized this euthanasia per the records reviewed. As a result, we could not determine if the euthanasia was performed in accordance with CAPA requirements.
- d. One euthanasia log entry had no corresponding Shelterpro record or folder. As a result, we have to question whether all dogs euthanized are being entered into Shelterpro.
- e. One entry was for a dog that was taken in as a stray but not vaccinated and later diagnosed with upper respiratory infection and deemed not treatable. (The authorization to euthanize was made by the Executive Director.) As a result, the dog was euthanized for a medical reason which could have been prevented had it been vaccinated upon intake.
- f. One same day euthanasia was authorized in writing by the Executive Director for being "aggressive" when it should have been by the veterinarian per CAPA.



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- g. One entry appeared to be harshly assessed as “dog aggressive”. Just days earlier, the shelter had tried to place the dog with a rescue shelter, with no temperament issues noted, and all except the dog-on-dog part of the behavioral assessment showed aggression. (The authorization to euthanize was made by the Executive Director.)
  - h. One entry was for a dog that was kept in the shelter for two months and medically treated extensively, then euthanized for “no resources”, authorized by the Executive Director. While there was a note on file regarding no foster home being available, there was nothing on file to support that the other conditions of CAPA were met prior to euthanasia (e.g., support that a rescue shelter was sought) and that “no other reasonable alternative” existed.
- 4) Of the 18 euthanasia records with issues above, it is pertinent to summarize here that there were only four records where the euthanasia reason per Shelterpro agreed with the euthanasia reason per the logbook entry and/or the authorization-to-euthanize documentation. Ten of the 18 were different and three could not be determined due to one or more pieces missing to make the comparison. This seriously undermines the accuracy of the website statistics (and the data that *should be* reported to NCCo on a monthly basis per the contract). Most of the ten anomalies were due to “aggressive” reasons per the authorization document versus “Euthanized-Unhealthy/Untreatable” per the final Shelterpro status. Also, it is telling that 191 of 458 (**41%**) euthanasia procedures were due to “temperament” in 2Q 2012 versus 51 of 377 (**14%**) in 1Q 2012. In this same six month period, *only* 37 (**4%**) of the total euthanasia procedures involved statuses that would require certification by the Executive Director that there was no other “reasonable alternative” to the decision to euthanize, none in 2Q 2012. (Postscript: During the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2012, the percentages of dogs euthanized for temperament were respectively 62% and 67%. Please also note that, since our audit, the KCSPCA has changed the statistics on their website for the 1<sup>st</sup> and 2<sup>nd</sup> quarters of 2012; this has an impact on the percentages reported above.)