



WENDY GREUEL
CONTROLLER

August 27, 2009

Ms. Kathy J. Davis, Interim General Manager
Department of Animal Services
221 N. Figueroa, 5th Floor
Los Angeles, CA 90012

**SUBJECT: EVALUATION OF STATUS OF RECOMMENDATIONS –
PERFORMANCE AUDIT OF THE DEPARTMENT OF ANIMAL
SERVICES' SPAY AND NEUTER PROGRAM**

In connection with our August 19, 2008, Performance Audit of the Department's Spay and Neuter Program, we have performed a desk review of the documentation submitted by your Department to support your reported status of recommendations implemented to date.

Your most recent status report indicates that 5 recommendations have been implemented, 17 are partially implemented, and 2 are not implemented. Based on our desk review of the documentation, we accept these statuses, except as noted below.

Recommendation 15

Establish procedures for staff to verify/validate income and any other eligibility criteria prior to distributing and approving Free Certificates.

Your status report indicates that policies and procedures have been developed for staff and partnering veterinarians to follow in verifying/validating income eligibility for the spay and neuter Free Certificates. However, you indicate that the contract with the mobile clinic has not yet been finalized. Based on prior discussions with your Department, my office is aware that the requirements for income verification and submission of supporting documents was an item not

Ms. Kathy J. Davis, Interim General Manager
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wholly acceptable to the contractor. Until the contract is finalized and the income verification procedures are settled, we will consider this recommendation **partially implemented**.

Our evaluation was limited to a review of the documentation submitted by your Department and was only designed to provide reasonable assurance as to the accuracy of your Department's reported status. The results of our evaluation may have been different if we had applied more extensive procedures, such as detailed audit tests.

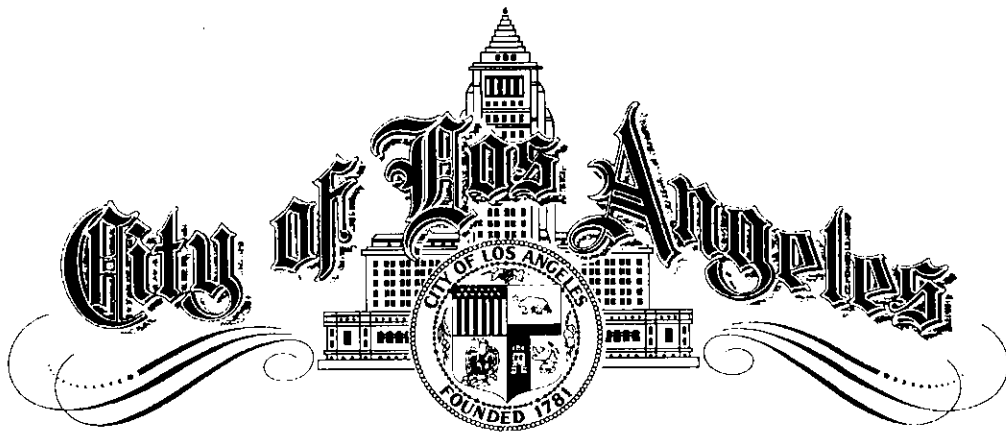
The Controller's Office will follow-up with your Department in approximately six months regarding the status of the outstanding recommendations.

If you have any questions, please contact Farid Saffar, Director of Auditing, at (213) 978-7392.

Sincerely,

A handwritten signature in black ink, appearing to read "Wendy Greuel", written in a cursive style.

WENDY GREUEL
City Controller



OFFICE OF
CONTROLLER

LAURA N. CHICK
CONTROLLER

200 N. MAIN STREET, RM 300
LOS ANGELES 90012
(213) 978-7200
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October 21, 2008

Mr. Edward A. Boks, General Manager
Department of Animal Services
221 North Figueroa Street, 5th Floor
Los Angeles, CA 90012

Dear Mr. Boks:

**SUBJECT: EVALUATION OF RESPONSE TO THE PERFORMANCE
AUDIT OF THE DEPARTMENT OF ANIMAL SERVICES' SPAY
AND NEUTER PROGRAM**

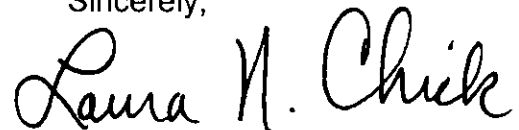
My Audit Division has evaluated your September 18, 2008 response to the "Performance Audit of the Department of Animal Services' Spay and Neuter Program" issued August 19, 2008. I am pleased to see your commitment to improve the Program. Your proposed actions to address the report's recommendations are accepted with the following comments.

Recommendation #5 identifies the need for the Department to ensure that proper expertise is available to effectively manage and implement the Big Fix Program. Your response indicates that you plan to request a position to manage the spay/neuter program in the FY 2009-10 budget. Given the City's current financial condition, there is a high probability that your request to add staff will not be approved. Therefore, I encourage you to consider other staffing alternatives or assignments to assure effective program management, should the budget request not be approved.

Mr. Edward A. Boks
October 21, 2008
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As part of my office's follow-up program, we will be requesting a status report in approximately six months. The objective of the follow-up program is to ensure that the audit recommendations have been properly addressed.

Sincerely,

A handwritten signature in black ink that reads "Laura N. Chick". The signature is written in a cursive, flowing style.

LAURA N. CHICK
City Controller

cc: Jimmy Blackman, Deputy Chief of Staff, Office of the Mayor
Jim Bickhart, Office Lead Liaison, Office of the Mayor
Honorable José Huizar, Chair, Audits and
Governmental Efficiency Committee
Tariq Khero, President, Board of Animal Services Commissioners