



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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September 18, 2023

TO: Marcia Mayeda, Director  
Department of Animal Care and Control

FROM: Greg Hellmold, Chief *Greg Hellmold*  
Office of County Investigations

SUBJECT: **DEPARTMENT OF ANIMAL CARE AND CONTROL – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2018-14735) – SECOND AND FINAL FOLLOW-UP REVIEW**

We completed a second and final follow-up review of the Department of Animal Care and Control (DACC or Department) Improvement Opportunities Noted During Limited Review dated June 11, 2019 (Report #IOR-2018-14735). We reviewed the status of one Priority 1 and one Priority 2 recommendations that had not been fully implemented in our first follow-up report issued October 6, 2022. As summarized in Table 1, DACC fully implemented the two outstanding recommendations.

**Table 1 - Results of Second and Final Follow-up Review**

PRIORITY RANKINGS	RECOMMENDATION IMPLEMENTATION STATUS				
	TOTAL RECOS OUTSTANDING	EXEMPT FROM REVIEW	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	FINAL OUTSTANDING RECOMMENDATIONS NOT IMPLEMENTED
PRIORITY 1	1	0	1	0	0
PRIORITY 2	1	0	1	0	0
PRIORITY 3	0	0	0	0	0
TOTAL	2	0	2	0	0

For details of our review and the applicable corrective actions, see Attachment.

We thank DACC management and staff for their cooperation and assistance during our review. If you have any questions, please contact me at (213) 893-0243 or [ghellmold@auditor.lacounty.gov](mailto:ghellmold@auditor.lacounty.gov), or contact Acting Supervising Investigator Graciela Soto at (213) 893-0552 or [gsoto@auditor.lacounty.gov](mailto:gsoto@auditor.lacounty.gov).

GH:SL:GLS:gl

Attachment

c: Oscar Valdez, Auditor-Controller  
Audit Committee  
Audit Division

**REPORT #F2-2018-14735**

# LOS ANGELES COUNTY AUDITOR-CONTROLLER

**Robert G. Campbell**  
ASSISTANT AUDITOR-CONTROLLER

**Greg Hellmold**  
DIVISION CHIEF

## OFFICE OF COUNTY INVESTIGATIONS

Report #F2-2018-14735

### DEPARTMENT OF ANIMAL CARE AND CONTROL IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2018-14735) – SECOND AND FINAL FOLLOW-UP REVIEW

	RECOMMENDATION	A-C COMMENTS
<p><b>2</b> <b>Priority 1</b> – Department of Animal Care and Control (DACC or Department) management:</p> <p>a) Consider revising DACC Policy HR200, Mileage Reporting, to clarify the requirement that staff account for their work-related vehicle use by either:</p> <ol style="list-style-type: none"> <li>1. Using a County/DACC fleet vehicle, when available and appropriate; or</li> <li>2. Submitting a mileage claim via the Mileage Authorization and Reimbursement System (MARS) for any business use of their personal vehicle, no less frequently than once per month;</li> </ol> <p>b) Remind staff of the requirements of DACC Policy HR200 by distributing the policy to impacted staff and document staff received and acknowledged the policy;</p> <p>c) Conduct periodic reviews, on a sample basis, to ensure compliance with policies for DACC vehicle usage and the submission of reimbursement claims.</p> <p><b>Original Issue/Impact:</b> Personal Vehicle Usage and Mileage Claims: Animal Control Officers (ACOs) did not consistently report use of their personal vehicles when conducting County business, as required by DACC Policy HR200.</p> <p>The lack of documentation of employee vehicle usage while performing County work impairs management oversight of field staff, and may result in employees incurring unreimbursed costs for carrying out their assigned duties.</p>	<p><b>Recommendation Status: Implemented</b></p> <p>a) DACC management revised and issued DACC Policy HR200, Mileage Reporting, on June 30, 2023 to expand mileage permittee responsibilities and supervisory reviews to verify accuracy of mileage reporting.</p> <p>We reviewed the revised policy and noted DACC added additional requirements for mileage permittees, including to:</p> <ul style="list-style-type: none"> <li>• Utilize mileage logs for County-owned vehicles to document beginning and ending odometer readings,</li> <li>• Maintain a daily travel log, including odometer readings, when using a personal vehicle if an employee’s duties entail substantial driving, and</li> <li>• Submit MARS mileage claims accurately and timely on a monthly basis, and no later than the fifth calendar day of the following month.</li> </ul> <p>b) On August 10, 2023, DACC Human Resources distributed the revised policy to DACC staff via e-mail and requested physical or electronic acknowledgment of receipt by August 31, 2023. We confirmed all of the ACOs assigned to tele-canvassing activities at the time signed the respective acknowledgment forms.</p> <p>c) The revised policy includes specific requirements indicating supervisors must:</p> <ul style="list-style-type: none"> <li>• Verify the accuracy of mileage logs using Global Positioning System (GPS) data for County-owned vehicles and,</li> <li>• Reconcile MARS claims to the self-reported daily logs maintained by ACOs.</li> </ul> <p>Additionally, a second-level supervisor shall conduct at least a monthly sample review of MARS claims and County-owned vehicle usage to ensure compliance.</p>	

**Priority Ranking:** Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency’s operations if corrective action is not taken.

	<b>RECOMMENDATION</b>	<b>A-C COMMENTS</b>
3	<p><b>Priority 2</b> – DACC management consider developing more robust qualitative and quantitative performance measures that take into account various work performance factors, as well as various social, economic, demographic, and population density data that may impact staff’s ability to meet performance targets.</p> <p><b>Original Issue/Impact:</b> Performance Measures – We noted significant variances between the number of site visits completed by different employees assigned to field canvassing duties, and no evidence that supervisors followed-up on the variances. We also found anecdotal evidence that some employees slow their pace of work or stop working once they meet established performance targets. Staff also indicated that some neighborhoods are preferred over others because they require less effort to meet performance targets.</p> <p>Significant variances in performance between staff performing identical duties suggests that current performance measures may not be effective at monitoring or motivating optimal performance by field canvassing staff. More dynamic and robust performance standards can positively impact productivity and allow management to acknowledge high performing employees and to assist staff whose performance needs improvement.</p>	<p><b>Recommendation Status: Implemented</b></p> <p>DACC replaced in-person canvassing with tele-canvassing for ACOs after March 2020, and established formal tele-canvassing performance measures including expectations that staff will conduct 80 phone calls per day via the Amazon Connect system (a cloud-based contact center provided by Amazon Web Services, which logs the date, time, and duration of each call) and requiring that they document daily activities on canvassing cards.</p> <p>DACC indicated that part of A-C’s initial recommendation is no longer applicable as tele-canvassing is not affected by various social, economic, demographic, and population density factors. ACOs are now assigned to contact constituents via phone calls and e-mails instead of in-person contacts.</p> <p>DACC management reported they verbally apprised ACOs and the Enforcement Sergeant of the new performance measures on October 13, 2022. The new performance measures also require the Enforcement Sergeant to create and review individual ACO performance reports via Amazon Connect on a weekly and monthly basis to ensure that individual performance expectations are met. Further, DACC management established acknowledgment forms which indicate expected performance measures. We confirmed all ACOs (with exception of one ACO currently out on leave) assigned to tele-canvassing activities signed respective acknowledgment forms as of July 10, 2023.</p>

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management’s responsibility for internal controls, visit [auditor.lacounty.gov/audit-process-information](http://auditor.lacounty.gov/audit-process-information).