



Appendix 5

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To: Pierce County Performance Audit Committee

From: Connie Howard, American Humane Association
Dave Carbaugh, Nebraska Humane Society

Re: Comments on Humane Society Response to the Performance Audit Report

The Humane Society's response is 18 pages long plus appendices, or a total of 73 pages. After reviewing the response, we made minor changes to the draft report:

- The text of the report (pages 1-22) is virtually unchanged. We added several footnotes (#1, 2, 5, 6, 7, 8, and 9) to address some issues raised in the response.
- We added Appendix 1 (pages 26-37), a detailed analysis of field services issues, to supplement the more general discussion that appears in the text of the report.

In this memo, we address some of the points made in the Humane Society response. Many issues or details mentioned in the response are not addressed here because we believe they are minor matters or do not affect what is said in the audit report.

Why Do the Numbers Keep Changing?

Some numbers cited in the response illustrate the kind of data problems we encountered during the audit process.

- According to data reviewed during the audit process, the Humane Society received 9,204 animals from Pierce County at the shelter in 2000. However, on page 1, the response mentions 10,205 animals from Pierce County, while on page 2, second and third bullets, the figure is 10,500.
- On page 1 of the response, the chart presents Humane Society revenue data over five years in terms of contract payments, fees, and totals. The 2000 and 2001 fees and totals are different from the data analyzed during the audit. For

example, according to the Humane Society budget, the 2001 total is estimated at \$1,004,600, while the chart in the response says \$986,119. The chart does not indicate the fee components.

ICMA Funding Recommendations

On pages 1-2 of the response, the Humane Society discusses the funding level recommended by the International City/County Management Association (ICMA). It is true that ICMA recommends annual funding of \$3 to \$5 per capita for animal care and control programs. However, the Humane Society does not consider all of the available funding. In describing total revenue, the ICMA article specifically mentions general fund payments, license and permit fees, impound fees, boarding and redemption fees, citation fines, quarantine fees, adoption fees, and donations.¹ The Humane Society response appears to ignore some of those sources when calculating to what extent the available funding meets the ICMA standard.

Number of Ride-Alongs

On page 4 of the response, middle of the page, the Humane Society offers a correction on the number of animal control officers with whom we rode during the site visit. We accept the correction. We rode with four officers, and we also interviewed one other officer and the field services supervisor. In the report, page 4, we have modified the text accordingly and added a footnote.

Humane Society Data and Reporting

On pages 4 and 5, the response takes exception to our comments (on page 4 of the audit report) that Humane Society reports tend to be difficult to understand and sometimes contain conflicting information. The response states (page 4): "There are no specifics provided here or elsewhere in the audit to support the conclusions offered in this paragraph." A similar assertion appears on page 5 of the response: "In reference to the statements about concerns for data accuracy, again there is no specific information about the data problems presented, so we cannot possibly answer the unsupported allegations."

This strong language goes far beyond the facts. The report gives specific examples of reporting problems and conflicting data on pages 13-14.

In commenting on pages 13-14 of the report, the response says (page 11): "The Humane Society agrees that the service delivery report is difficult to read, so at the beginning of 2001 the report was completely revised to make it more easily understood. A sample is provided in Appendix 5."

¹ "Local Animal Control Management," ICMA MIS Report, volume 25, number 9, September 1993, page 5.

This is new information to AHA. If the service delivery report was revised at the beginning of 2001, why were we given the old service delivery report on the site visit in June? We saw the new report only upon receiving the audit response in mid-November.

Incoming Telephone Calls

On page 10, under Contacting the Humane Society, the response discusses how long telephone callers are kept on hold. The response then refers to Appendix 4, which is a two-page report on "Incoming Call Response Times." This is another new report, and quite different from the incoming call report that we received on the site visit. The original report is difficult to understand and, in our opinion, not useful for management purposes.

What is the new report, and where did it come from? According to Pierce County performance audit staff, this is what occurred:

1. At a meeting between performance audit and Humane Society staff on October 4, 2001, the original incoming call report was discussed at length and caused much confusion among the five people present at the meeting.
2. Over the lunch hour, Sue English of the performance audit staff reformatted the material in the original report to make it intelligible and gave a draft copy to the Humane Society when the meeting resumed that afternoon. This is the new report that the Humane Society includes in Appendix 4 of the response.

The Humane Society presents the new report without proper attribution or explanation.

The audit report, page 12, says that 36% of the calls to the Humane Society between March and May this year were answered immediately and 64% were placed on hold. We calculated these percentages after adding the figures for the three months. The response to the audit report mistakenly says that 39% of the calls were answered immediately.

Duplication in Dispatch Reports and Annual Reporting

On page 11, under Duplication, the response says that the Chameleon vendor trained Humane Society staff to create a new activity number for each telephone call, which results in "minimal inflation of statistics."

The letter from Chameleon (Appendix 1, last paragraph) discusses how to record incoming calls when multiple calls are received about the same problem, such as a dog running on a freeway. However, multiple calls are not the main problem. Most

duplication in Humane Society dispatch reports occurs because of non-response to complaints. For example, a person calls the Humane Society about an animal control problem, receives no response, and then calls again to complain about the same problem. The letter from Chameleon says nothing about how to record such complaints.

It is clear that the Humane Society's present method of recording each call as a separate complaint does indeed inflate the annual statistics of complaints received and resolved. We believe the inflation is more than "minimal."

Are Calls from the Public Dispatched from the Shelter to the Field Officers?

The letter from Chameleon Software (Appendix 1, page 2) states that Humane Society officers "have been instructed to radio their arrival and departure times to the dispatch center" The officers may have been instructed that way, but the drivers with whom we rode on the site visit did not radio their arrival and departure times to the shelter.

The audit report considers a related matter on page 10, footnote 3. In the response, the Humane Society maintains that it received 231 calls on the three days of the site visit and dispatched 100 calls to the field officers. (See page 9 of the response, last paragraph, and the data in Appendix 3.) However, while we were riding with the field officers, a total of three calls were dispatched to the drivers, and one message was a repeat call to correct an address.

The Humane Society data is quite different from our experience on the site visit. We stand by our observations.

Pet Licensing

The response addresses pet licensing on page 2, last sentence: "We have been very successful at licensing in Pierce County" This assertion disregards the data in the report (chart on page 15). Between 1996 and 2000, the number of Pierce County pet licenses declined by over 2,900.

In trying to explain the situation (page 13 of the response), the Humane Society responds that the decline in pet licenses can be attributed to:

- A licensing fee increase in 1998, and
- A switch in 1998 from licensing on a January-December basis to licensing for 12 months from the date of purchase.

In our opinion, these changes are not a convincing explanation of the decline in the number of Pierce County pet licenses sold by the Humane Society.

Budget and Accounting Issues

Pages 14-18 of the response concern budget and accounting issues. The response does not appear to contain much new information but rather reiterates what we were told during the audit process. In finalizing the draft report, we made only one change in the section on budget and accounting issues. On page 20, we added a footnote to summarize the accounting issues involved in using trust income to support cruelty investigations.

Staffing Level

On page 10, first paragraph, the response mentions staffing levels in Seattle and one other jurisdiction. We believe it is unreasonable to compare staffing levels between a city and a county, but the topic is worth discussing.

The audit report documents a large backlog of complaints to the Humane Society as of June 19, during the AHA site visit. In its response, the Humane Society suggests that it is impossible to respond to the complaints in a timely manner because the staffing level is too low due to inadequate funding from Pierce County. This would be a plausible explanation if in fact the staffing level were lower than in other comparable jurisdictions.

The best available information suggests that the Humane Society staffing level is about average compared with other county jurisdictions in western Washington.

It is not easy to compare animal control staffing. Services may vary among jurisdictions, and there is no practical way to identify and measure the services when dealing with so many jurisdictions. All staffing level comparisons, including those made by the Humane Society and by AHA, are open to that problem. Other factors to consider are as follows:

- The contract with Pierce County does not specify a staffing level.
- The staffing level is a mix of field time and shelter time. The same mix may or may not exist in other jurisdictions, which raises issues about data comparability.
- The Humane Society declined to provide detailed data about its contract services to other jurisdictions within Pierce County. This makes it impossible to compare staffing levels within the county.
- The Humane Society has 12 field officers who respond to complaints from the various jurisdictions. The staff are not dedicated to particular contracts. This arrangement provides for flexibility in responding. It also means that the amount of service per jurisdiction will fluctuate as conditions change.

In this complex situation, the best approach may be to compare the staffing level for the entire Humane Society service area (unincorporated Pierce County plus the cities that are served) with staffing levels in other counties. This is not an ideal comparison, but we believe it is the best that can be done with the available data.

The following chart indicates the field officer staffing level in Pierce County (all jurisdictions served by the Humane Society) and other counties in western Washington. The Humane Society has one officer per 55,549 residents. The staffing level is higher in Thurston County and Clark County and lower in Kitsap County, King County, and Snohomish County.

Animal Control Field Officer Staffing Levels

Counties	2001 Population Served	Field Officers*	Population per Field Officer
Thurston County Animal Control ¹	203,200	6	33,867
Clark County Animal Control ²	315,730	7	45,104
Tacoma-Pierce County Humane Society ³	666,585	12	55,549
Kitsap County Humane Society ⁴	225,590	4	56,398
King County Animal Control ⁵	1,100,065	16	68,754
Snohomish County Animal Control ⁶	299,370	4	74,843

* Excludes field supervisors.

¹ Service population includes unincorporated Thurston County, Lacey, Olympia, and Tumwater.

² Service population is unincorporated Clark County and City of Vancouver.

³ Service population is Pierce County's total population excluding Puyallup, Sumner, and Buckley, which provide their own animal control. The service population includes city of Tacoma, which is served without a written contract. The service population also includes Lakewood and University Place, which in 2001 had contracts with the Humane Society that call for a low level of service. The population also includes other municipalities (Gig Harbor, Fife, Dupont, Orting, and others) that are served on a "fee-for-service" basis. The diversity of the level of service by the Humane Society raises issues of data comparability.

⁴ Service population is unincorporated Kitsap County and the cities of Poulsbo, Bremerton, and Bainbridge Island.

⁵ Service population is the King County total population excluding Seattle, Renton, Des Moines, Medina, and Normandy Park.

⁶ Service population includes unincorporated Snohomish County, Darrington, and Stanwood. The animal control officers are four Sheriff deputies dedicated to that function.

Source: Pierce County performance audit staff

The Subsidy Issue

The Humane Society maintains that it is subsidizing Pierce County under the current contract, and it requests increased funding in order to end the subsidy and improve contract services. Our review of the accounting data suggests that the issue is far more complicated than presented by the Humane Society. The data made available to us for the audit did not establish conclusively that the Humane Society is providing contract services at a loss.

The audit report, pages 19-20, questions why the Humane Society's narrative summary of contract costs ignores certain revenue, such as donations and various fees that are credited in the accounting reports to animal control cost centers. The narrative summary of contract costs is selective and does not follow what is stated in the accounting reports.

Who is subsidizing whom? We believe the Humane Society takes a one-sided approach to the financial issues and does not sufficiently acknowledge the role and support of local governments. For example:

- The Humane Society solicits donations on the pet license application form. According to the accounting reports, the costs of printing, mailing, and processing the licensing forms are charged to the licensing program, and \$80,172 in donations is posted as revenue to this account. However, in the narrative statement of contract cost determination, the licensing donations are not included as offsetting revenue to the contract costs.
- The Humane Society is charging inventory for the pet store to the animal control contracts but not attributing any revenue from this inventory back to the contracts.

The subsidy issue is a two-way street. The Humane Society is dependent on revenue from government contracts for both jobs and salary levels. The salaries for field officers are comparable with municipal animal control departments in the Puget Sound area. However, it is also true that the Humane Society field officer salaries are much higher than at other private nonprofit humane societies at the national level.