

Pierce County

Performance Audits

955 Tacoma Avenue South, Room 302
Tacoma, Washington 98402

Phone (253) 798-4927 FAX (253) 798-4906

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To: Performance Audit Committee

From: Matt Temmel, Performance Audit Coordinator
Sue English, Performance Auditor

Re: **Introduction to Humane Society Performance Audit**

This memo is an introduction by performance audit staff to the contract for services between Pierce County and the Humane Society. The purpose is to provide introductory information as background to the audit report by Connie Howard of American Humane Association and Dave Carbaugh of Nebraska Humane Society.

The topics covered in this memo are:

- Introduction to the performance audit
- The Humane Society contract for services with Pierce County
- State and local requirements on animal control
- The animals
 - Intakes to the Humane Society shelter
 - Outcomes

The audit report is fairly brief and assumes working knowledge by the reader about the Humane Society and animal control issues. This memo gives basic information so the audit report can be more fully understood.

Introduction to the Performance Audit

The Humane Society for Tacoma and Pierce County, a private non-profit organization, contracts with local governments for animal control services. With an annual budget of \$3.6 million, the Humane Society has a staff of approximately 47 FTE employees and receives 25,000 animals a year at the shelter in Tacoma.

The performance audit is being conducted because Pierce County policymakers have unanswered questions about animal control issues and want good information as a guide to decision making. The Humane Society advocates a large increase in funding from Pierce County.

The performance audit is required by county ordinance, which appropriated additional funding to the Humane Society on condition it cooperate with a performance audit. In the 2001 contract for services with Pierce County, the Humane Society agreed to cooperate with the performance audit “upon selection of an auditor by mutual agreement of the Society and Pierce County.”

Early this year, the executive director of the Humane Society named three national organizations with experience in animal control audits and suggested that a contract auditor be selected from this pool. In a message to performance audit staff, the executive director indicated that “any of these organizations would satisfy our organization’s requirement for neutrality and solid animal control credentials.”

After interviewing representatives of the three organizations named by the executive director, performance audit staff selected American Humane Association (AHA) of Englewood, Colorado. At a public meeting on May 18, the Performance Audit Committee approved the contract with AHA. Representatives of the Humane Society agreed at the meeting to the selection of AHA.

The contract with AHA was for \$7,800, later amended to \$14,700 to compensate AHA for the large amount of time needed to complete the performance audit.

Humane Society Contracts for Services

Contract with Pierce County

The contract with Pierce County requires the Humane Society to provide an animal shelter, receive “complaints and requests for service,” enforce state laws that prohibit cruelty to animals, and enforce county ordinances on animal control and licensing of domestic animals.

For a synopsis of the contract, see the chart on the next page. For the full contract, see [Attachment 1](#).

The contract is written in general terms and does not give a clear picture of the services. The contract contains no mission, goals, objectives, service priorities, or performance standards. The lack of specifics may mean that both Pierce County and the Humane Society are not sure what is expected under the contract.

Exhibit 1

**Synopsis of the 2001 Contract for Services between
Pierce County and the Humane Society for Tacoma and Pierce County**

The Humane Society agrees to:

- Provide a shelter for stray, impounded, and unwanted domestic animals turned over to the Society by Pierce County residents. The shelter includes cat and dog kennels and facilities for the humane disposal of animals.
- Keep the shelter open and staffed Monday-Saturday to receive and redeem domestic animals during regular business hours, and provide emergency services seven days a week except from 11 p.m. to 7:00 a.m.
- Maintain telephone service to receive complaints and requests for service.
- Maintain the present fleet of vehicles.
- Employ staff to enforce state laws prohibiting cruelty to animals and county ordinances pertaining to control and licensing of domestic animals and facilities by investigating complaints, impounding domestic animals, securing evidence of suspected violations, and other work. The Society shall provide the necessary staff hours toward fulfilling the obligations of this contract.
- Issue cat and dog licenses. Collect and retain the license fees.
- Inspect and license kennels or catteries. Collect and retain the license fees.
- Maintain complete records of licenses issued, fees collected, animals received, animals disposed of, kennel inspections, complaints received, and investigations conducted. Make records of investigations available for inspection, and furnish reports of the Society's activities.
- Cooperate with the performance audit upon selection of an auditor by mutual agreement of the Society and Pierce County.

Pierce County agrees to:

- Pay the Humane Society \$476,120.
- Permit the Society to retain all impounding and board fees, late penalty fees, and permit fees that are required under the County Code.
- Pay board fees for impounded animals awaiting court action, at the rate of \$6 per day for a dog and \$4 per day for a cat, to take effect after an animal has been held 30 days.

Revenue to the Humane Society under the contract is a combination of General Fund payments from Pierce County government and various fees—such as licensing, board, and impound fees—that can be identified in Humane Society accounting reports as paid by Pierce County residents. Exhibit 2 shows these figures for 2000 and 2001.

Exhibit 2

Humane Society Identified Revenue from Pierce County Contract

Source	2000	2001 Budget
General Fund payment specified in the contract	\$314,750	\$476,120
Other amounts not specified in the contract but identified in accounting reports as paid by Pierce County residents		
License Sales	\$451,073	\$455,000
Duplicate Licenses	413	500
License Late Penalty	25,789	25,500
Kennel Licenses	14,340	16,000
Impound Fees	15,745	17,500
Board Fees	15,866	14,000
Potentially dangerous dog permits	2,950	?
TOTAL	\$840,513	\$1,004,620

Source: Humane Society 2000 financial statements and 2001 budget.

The above chart does not include all Humane Society revenue that may be related to the contract, such as adoption fees and other fees that offset contract costs.

The report by American Humane Association raises some fundamental issues, such as:

- What expenses by the Humane Society should be charged to Animal Control and funded by local governments? What expenses should be charged to the private nonprofit side of the organization that is supported mainly by donations?
- What revenues should be credited to the contracts with local governments and to the private nonprofit side of the Humane Society?

Other Contracts for Services

Besides Pierce County, the Humane Society has annual contracts with six local governments: Bonney Lake, Edgewood, Fircrest, Lakewood, Steilacoom, and University Place. The Humane Society also serves Tacoma residents, although there is no written contract with the City of Tacoma.

Services differ by jurisdiction. The Pierce County contract covers a wide range of licensing, animal control, and other services by the Humane Society. The 2001 contract with Lakewood excludes responding to animal control problems such as barking or stray dogs, and the city government does its own pet licensing. (For 2002, Lakewood will take over Field Services operations in the city and contract with the Humane Society for shelter services.) In University Place, the police rather than the Humane Society respond to most animal control problems. In general, the services provided by the Humane Society are negotiated with local governments.

The Humane Society provides limited service to other incorporated areas—Gig Harbor, Fife, Milton, Dupont, Orting, and others. The services are mostly picking up animals for disposal, euthanasia, or adoption at the request of the local government, but not responding directly to animal control complaints from the public. The Society bills these local governments on a fee-for-service basis (amount per animal and truck trip).

The Humane Society does not serve Puyallup and Sumner. These cities built a shelter in 1998 and provide their own services. Buckley also provides its own animal control.

The standard funding arrangement—for the seven contract areas and Tacoma—is that the local government pays an annual amount to the Humane Society and requires residents to license dogs and cats. Except for Lakewood, the Humane Society is the licensing agent and retains the license fees. The Humane Society charges fees for various other services.

The funding level in 2001 differs considerably by jurisdiction, from a high of \$3.93 per resident in Tacoma to a low of \$2.22 in University Place. For unincorporated Pierce County, the funding level is \$3.10 per resident.¹ These figures include only the revenue that is identified by jurisdiction in the Humane Society accounts.

Another possible approach is to consider all revenue shown in the Humane Society 2001 budget (\$3,469,502)—which includes revenue from contracts, fees, adoptions, sales, donations and bequests, miscellaneous income, and other sources—and divide it by the service population of 666,585.² The result is \$5.20 per capita.

¹ These are 2001 figures calculated from the Humane Society budget, revision 1, 5/30/01, and state Office of Financial Management population estimates for April 2001.

² The service population is the total Pierce County population minus the population of Puyallup, Sumner, and Buckley, which provide their own animal control. In the areas served by the Humane Society, the level of service differs by local jurisdiction, as shown above in the text.

State and County Requirements on Animal Care and Control

As defined in state statute, RCW 16.52.011, an “animal care and control agency” is a city or county animal control agency authorized to enforce local ordinances or a humane society “that contracts with a city or county to enforce the city or county ordinances governing animal care and control.” Under section 5.24.030 of the Pierce County Code, the Humane Society is designated as the “animal control authority” for Pierce County.

Washington State statutes require an animal care and control agency to act in two areas:

1. Regulation of dangerous dogs by licensing (Chapter 16.08 RCW).
2. Enforcement of the prevention of cruelty to animals statutes (Chapter 16.52 RCW).

Pierce County ordinances create various animal control requirements that are to be enforced by the Humane Society:

1. Licensing of kennels, catteries, grooming parlors, and pet shops (Chapter 5.24 PCC). In 2000, the Humane Society indicates it licensed 135 such businesses in unincorporated Pierce County.
2. Chapter 6.02 PCC contains general provisions on animal control and sets boarding and redemption fees for impounded animals.
3. Animal control. Chapter 6.03 PCC creates a number of offenses, such as animals running at large, damaging property, or making disturbing noises. Most offenses are civil infractions. The Humane Society receives many telephone complaints on animal control issues. In 2000, the Society received approximately 5,100 or 6,500 animal control complaints from unincorporated Pierce County (depending on what is classified as “animal control”). Complaints are analyzed in the AHA report.
4. Licensing of dogs and cats (Chapter 6.04 PCC). Annual fees are specified (\$8 for cats and \$14 for dogs if altered, \$50 unaltered). In 2000, the Humane Society indicates that it issued 33,797 pet licenses in unincorporated Pierce County.
5. Licensing of potentially dangerous dogs (Chapter 6.07 PCC). The ordinance sets conditions, outlines the process, and specifies fees (\$250 for the first permit, \$50 annual renewal fee). In 2000, according to the Humane Society, it investigated 118 cases in Pierce County and declared 54 dogs potentially dangerous and 4 dogs dangerous, although 11 declarations were rescinded on appeal. According to the Humane Society, the outcomes for the 47 remaining dogs were as follows: 9 owners purchased permits, 22 dogs were put to sleep, 8 dogs left the county, and 8 cases remained on appeal.

Most violations of the animal control ordinances are infractions—that is, an animal control officer issues a citation. In 2000, the Humane Society issued 348 citations in

unincorporated Pierce County. A breakdown of the citations is not available. However, the Humane Society says most citations are given for lack of pet licensing, not for animal control violations such as unleashed dogs or excessive barking.

In 2000, the Pierce County Prosecuting Attorney prosecuted approximately 15 animal cases in District Court. Four cases involved animal cruelty in the second degree (neglect), one involved an animal injuring a human, and the other cases were licensing issues (kennel licensing and licensing of dangerous or potentially dangerous dogs).

A more detailed discussion of state and local animal control requirements is available in the work papers of this project.

The Animals

Shelter Intakes

We asked the Humane Society how many animals admitted to the shelter came from Pierce County. The Humane Society provided a “kennel statistics report” on intakes during 2000, one for Pierce County and one for all jurisdictions combined.

According to the intake reports, the animals from Pierce County at the shelter in 2000 amounted to 9,204 out of 25,091 animals from all jurisdictions, or 37 percent.

According to the contract with Pierce County, the shelter is “for the handling of stray, impounded and unwanted domestic animals turned over to the Society by Pierce County residents.” In fact, county residents rather than Humane Society officers brought in most of the animals from Pierce County.

As shown on the next page, Humane Society field officers brought in 3,049 animals last year, or 33 percent of the animals from Pierce County. The other animals, or 67 percent, were mostly unwanted or stray pets brought to the shelter by members of the public.

Wildlife is not mentioned in the contract between the Humane Society and Pierce County, but the drivers pick up a considerable amount of dead wildlife (based on review of the daily records for one month). In the intake data, however, it is not clear from the figures whether the dead wildlife is included.

The Humane Society uses the shelter intake figures in its procedure for allocating contract costs to the various local governments and determining its profit or loss on each contract. We explored the animal intake data to provide a basis for understanding the Society’s analysis of contract costs. However, the Society was unwilling to provide data on the number of animals from individual jurisdictions, such as Tacoma, so not much could be done in analyzing shelter costs or studying allocations of costs to the local jurisdictions.

Exhibit 3

Intakes to Humane Society Shelter from Unincorporated Pierce County, 2000

Animals Brought in by Humane Society Officers and by the Public

	Bird	Cat	Dog	Other	Total	Total as Percent
Confiscated animals						
Brought in by officers	23	23	214	50	310	3%
Brought in by others	0	0	0	0	0	0%
Stray animals						
Brought in by officers	26	602	1,430	88	2,146	23%
Over the counter and 4 unknown	15	1,017	991	14	2,037	22%
Owner surrender						
Brought in by officers	0	46	174	1	221	2%
Over the counter and 2 unknown	4	1,602	1,025	30	2,661	29%
Disposal request-animal deceased						
Brought in by officers	5	37	50	27	119	1%
Over the counter and 12 unknown	2	21	52	4	79	1%
Euthanasia request						
Brought in by officers	0	10	29	3	42	0%
Over the counter and 3 unknown	3	165	329	9	506	5%
Feral animals						
Brought in by officers	1	192	1	15	209	2%
Over the counter	1	663	0	5	669	7%
Returned animals						
Brought in by officers	0	0	2	0	2	0%
Over the counter and 1 unknown	0	35	164	0	199	2%
From incorporated towns						
Brought in by officers	0	0	0	0	0	0%
Brought in by town or over counter	0	0	3	0	3	0%
Transfer from another shelter						
Brought in by officers	0	0	0	0	0	0%
Brought in by others	0	0	1	0	1	0%
TOTAL						
Brought in by officers	55	910	1,900	184	3,049	33%
Brought in by others	25	3,503	2,565	62	6,155	67%
Total	80	4,413	4,465	246	9,204	100%
<i>Source: Based on Intake report provided in June 2001, with further detail on 9/5/01.</i>						

Animal Outcomes

The next exhibit is a summary of the Humane Society's report on outcomes for the animals received at the shelter in 2000 from unincorporated Pierce County. According to the figures, the adoption rate was 32 percent and the euthanasia rate was 53 percent. Another 6 percent of the animals died or were dead when brought in, and 8 percent were returned to the owner.

Exhibit 4

Outcomes in 2000 for Animals from Unincorporated Pierce County

Outcome	Bird	Cat	Dog	Other	Total	Total as Percent
Adopted	23	1,176	1,630	83	2,912	32%
Died	3	17	18	3	41	0%
Disposed (dead when brought in)	8	145	205	74	432	5%
Cremated	1	12	32	2	47	1%
Euthanized	35	3,010	1,758	69	4,872	53%
Returned to Owner	6	48	713	4	771	8%
Other Outcomes	5	2	22	10	39	0%
TOTAL	81	4,410	4,378	245	9,114	100%
<i>Source: Kennel Statistics Report from Humane Society, June 2001.</i>						

The Humane Society does not maintain data on length at stay at the shelter. According to the operations manager, a stray animal must be held for a minimum of three days (two days to allow possible return to the owner and one day for possible adoption), while for owner-surrendered animals, there is no minimum holding time. Availability of kennel space affects how long the Humane Society will keep an animal. The operations manager suggested that a typical stay might be five days. If there is no adoption, the animal may be euthanized.

In theory, the number of animals should be the same in the kennel intake and outcome reports. The intake report has a total of 9,204 animals from Pierce County, while the total in the outcome report is 9,114. The discrepancy is 110 animals, mostly dogs.

Attachment: 2001 contract between Pierce County and the Humane Society