



# AUDIT REPORT

## 2025-11 ANIMAL SERVICES FOLLOW UP



FEBRUARY 18, 2026

WEBER COUNTY INTERNAL AUDIT  
KALI RHODES, CPA





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February 18, 2026

Weber County Internal Audit Committee  
2380 Washington Blvd  
Ogden, UT 84401

Dear Audit Committee Members,

In accordance with County Policy 8.1.4.8, Internal Audit, Compliance Review and with the request made during the Audit Committee meeting held on October 24, 2025 I am pleased to report that we have completed a follow-up review of the previous audit report dated May 16, 2025.

The previous audit report dated May 16, 2025 contained 11 findings with multiple recommendations and 1 general recommendation all of which, based on follow-up procedures completed, we have determined to either close, consider not implemented, consider the implementation in progress, or consider implemented.

Through the course of performing follow-up procedures based on the previously issued recommendations, we noted 2 findings with additional recommendations.

I wish to express appreciation for the Animal Services staff, all of whom were forthcoming and instrumental in assisting us through this audit. I would also like to recognize the effort and hard work of the accounting team in implementing the previous recommendations and providing feedback on processes as we move forward.

If any questions arise related to this audit, I may be contacted at 801-399-8708 or [karhodes@webercountyutah.gov](mailto:karhodes@webercountyutah.gov).

Sincerely,

*Kali Rhodes*

Kali Rhodes, CPA  
Weber County Internal Auditor

cc: Sharon Bolos, Weber County Commissioner  
Sirikorn Main, Animal Services Director  
Stephanie Valadez, Animal Services Accountant



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# FOLLOW-UP PROCEDURES OF THE WEBER COUNTY ANIMAL SERVICES

## BACKGROUND

Weber County Animal Services consists of two main divisions, Animal Control and the Animal Shelter. Services provided by these divisions are offered for unincorporated parts of Weber County as well as incorporated areas of the County who have contracted with the County through interlocal agreements. Animal Control enforces animal-related laws, responds to complaints, and helps ensure the safety and well-being of animals in the Weber County area. The Animal Shelter is operated as a no-kill shelter. It receives animals from Animal Control as well as people who can no longer take care of their pets. The Shelter then provides the required and needed care for the animals until they can be adopted out, returned to their owner to other agencies, or until it is determined that there are no other options but to euthanize.

Staff working at the Shelter are responsible for all financial activities for Animal Services handled outside of the County Comptroller's Office including cash receipting, procurement of goods and services, and payment of invoices.

The Shelter utilizes a subsystem called Chameleon to register all animal intakes and outcomes. It is also used to record cash receipts related to those activities. All financial transactions are to be recorded in the County's accounting system, Munis. There is no interface between Chameleon and Munis; all Chameleon transactions are subsequently entered manually into Munis.

This audit was conducted as part of follow-up procedures related to findings and recommendations noted in the May 16, 2025 audit, 2025-02 Animal Services Audit Report, which was a follow up to a May 1, 2024 audit, 2024 Audit Report Animal Control and Shelter. In the months since the report was issued, a new Animal Services director was hired with the intention of implementing the noted recommendations and revamping policies as needed as previous leadership did not amend policies to align with best practices.

## OBJECTIVES AND SCOPE

This audit followed up on the recommendations made in a prior audit dated May 16, 2025 which included:

### **01.01** - We recommend that:

- Two people retrieve the mail from the mailbox;
- Those two individuals open the mail together then distribute as needed to the intended parties;
- For Chameleon-related payments, the two individuals enter the transactions together in the system making sure to complete the receipting entry;
- For misc. payments received, the two individuals create a check log which includes the date the payment was received, name of the payor, amount of the check, check number, a brief description of the payment as available, and signature of initials of the individuals creating the log. A copy of the check log and the backup documentation should be put together and placed in the safe for further processing by the Accountant. The original log and back up documentation should be maintained separately by a designated individual (such as the Director) for future reconciliation, as needed;

- The Accountant reconcile any miscellaneous payments or other documentation prepared by the Animal Care Coordinator or other staff;
- The Accountant should reconcile the copy of the check log to the checks received; and
- All back up documentation noted above be included in the daily cash deposit documentation.

**01.02** - We recommend that each employee print their own Cash Box Closing report from Chameleon as they close their draw, ensure it reconciles with the payments they have in their drawer, and initial the report. These would then be reconciled with the overall Cash Box Closing Report printed by the Accountant.

**01.03** - We recommend that as part of the Accountant's reconciliation process she print the Daily In and Out Report, Weber County License Report (a new report requested as part of this audit), and the Adoption Report and reconcile those to Cash Box Closing Report.

**01.04A** - We recommend that a second person (such as the Front Counter Lead or the Director) also verify the amounts on the deposit slip and both the Accountant and the verifier initial the deposit slip as documentation of these actions.

**01.04B** - We recommend that the Treasurer ensure the deposit slip sent to them has this secondary set of initials.

**01.05** - We recommend:

- All prenumbered documents be located in a secure location, including the books in use, and be controlled by the Accountant;
- The Accountant track and a second party verify the beginning and ending numbers of the receipts and ensure that no numbers are left unaccounted for between events; and
- Upon completion of the adoption event, the third copy of the receipt be removed from the book and included in the daily reconciliation backup documentation.

**01.06** - We recommend that the Accountant reconcile the Ogden City Licenses report to the Cash Box Closing Report and her entry summary. If discrepancies are noted, she can alert the Front Counter Lead and have the appropriate front Counter staff fix the issue and the issues should be fixed as appropriate.

**01.07** - We recommend the Accountant record all Kennel License fees starting in 2025. If 2025 fees prior to this recommendation cannot be identified without extensive work, the implementation should start as of receipts recorded March 12, 2025 and continue from there.

**01.08** - We recommend that all cash receipt batches receive a review by a person who understands the purpose of the reconciliation and how the information is reconciled. That review should be documented by a signature along with the signature of the preparer on the reconciliation.

**01.09** - We recommend all deposits be made within three business days in compliance with the established policy and management and the Accountant assign proper backup for this duty as needed.

**01.10A** - We recommend that the Accountant keep a list of the various fees and where they will be recorded so that it can be referred to as needed, either by herself or someone filling in for her.

**01.10B** - We recommend that the individual reviewing the reconciliation check the classification of the fees at least on a sample basis to reduce the risk of manual error.

**01.11** - We recommend that all over-collected amounts be refunded. If a refund is not practicable, we recommend that at the very least the conversation with the customer be documented with date and time.

**01.12A** - We recommend adding check figures to the reconciliation report that could give visual indications when amounts do not agree so it is very apparent when this occurs and further action can be taken as needed.

**01.12B** - We recommend that if supporting documents do not agree with the Cash Box Closing Report or if subsequent information requires a change to the amounts as shown, that an explanation is added as to what the cause of the issue is and what has been done to rectify it, as applicable.

**01.13** - All controls and procedures updated as recommended above should be added to the Accountant's documentation of how to perform daily cash reconciliations.

**02.01** - We recommend that County management seek to fill the currently vacant Director role with a new individual with strong leadership skills with previous Animal Services experience.

**02.02** - We recommend that the new Director, in conjunction with County leadership:

- Evaluate current staffing levels to determine adequate staffing needs for efficient operations, and
- Evaluate the current structure of the Animal Shelter and operating staff to see if restructuring the organization makes sense for efficient operations.

**02.03** - We recommend that the new Director provide staff with a clear understanding of what their duties are and what is expected from them.

**03.01** - We recommend that management:

- Perform a thorough review and update as needed of all Animal Services policies and procedures to ensure that they are relevant and in accordance with State and local ordinances;
- Ensure that any printed versions of policies and procedures agree with the available electronic versions;
- Move the electronic versions from the Sheriff's Office website to a site more appropriate and available to staff; and
- Provide regular training to all staff regarding established and/or updated policies and procedures and where they are located for the future reference needs.

**04.01** - We recommend that the interlocal agreements regarding Animal Control services be redrafted and executed as soon as possible.

**05.01** - We recommend following up on no-response animal license renewal notifications, including reminder notices, final notices, and Animal Control officer visits as needed.

**05.02** - We recommend that the Animal Shelter create, adopt, and follow specific policies and procedures of how and when fee waivers are appropriate. Documentation of such waivers should be kept with the receipt (as is current practice).

**05.03** - We recommend the shelter implement all recommendations found in the Finding entitled "Inadequate and Ineffective Controls Over Cash Receipting" to limit the opportunities for misappropriation.

**06.01** - We recommend that:

- When the interlocal agreements for Animal Control are renewed (see finding entitled, "County Providing Animal Control Services Under Expired Interlocal Agreements") that they include an accurate formula that will be used for billing and specify, in at least general terms, the source of information used in the calculation;

- Either billing the Animal Services costs according to the agreement in place or revising the agreement to reflect current billing practices and include, at least in general terms, the source of information used in calculation;
- Management consider making changes to the calculations to use similar data in similar ways (i.e. using all or none of the data for areas outside of the agreements or using an annual or 5-year average of call and intake data); and
- Management consider documenting in a written procedure the sources of information used, how it is obtained, and any assumptions or decisions made in how the calculations will be managed to assist with consistency of preparation between years, regardless as to who is doing the calculations.

**07.01** - We recommend that management write appropriate interlocal agreements for the use of the Animal Shelter software or consider the termination of outside entity usage of the software.

**08.01** - We recommend:

- Animal Shelter volunteers be supervised and managed by the same individual managing animal care. This will allow for animal care needs to be coordinated and organized. Disputes between the manager and volunteer may be addressed to the Animal Services Director.
- In addition to the background screening already occurring, general volunteers be screened for suitability (such as with a short, informal interview) prior to being allowed to volunteer at the Animal Shelter.
- All volunteers receive training prior to starting their volunteer service. This training should include, but not limited to, work and behavioral expectations, applicable policies and procedures, exactly how to perform duties, emergency procedures, key personnel and contact information, hours of operation, proper dress, and consequences of not performing as expected. Upon completion of this training, volunteers should be provided with a written reference sheet to refer to as needed regarding items presented during the training and asked to sign a form indicating they have received such training and understand the consequences of not meeting expectations.
- Formalization of a volunteer schedule so Shelter staff can plan and coordinate volunteer services with the needs of the Shelter.
- If funds allow, a recognition program be developed and implemented. This appears to be a helpful tool in the success of a volunteer program.
- Implementation of a written policy and procedure regarding, at a minimum, the details of the items noted above. By so doing, this will formalize the Animal Shelter volunteer program, assist with communication of expectations regarding volunteer behavior, and provide an ordered way to address disciplinary issues as they arrive.

**09.01** - We recommend County management consider implementing additional required documentation as it relates to receipt of goods and services for both traditional invoice payments and purchasing cards.

**09.02** - We also recommend that the Comptroller's Office and Purchasing Office include acknowledgement of receipt of goods in the purchasing card policy, as applicable.

**10.01** - We recommend that all purchases be supported by an invoice or other documentation meeting the criteria established in Policy 2-100, Approving Expenditures.

**10.02** - We recommend the Accountant ensure a transaction is coded to the best available Object and utilize the Comptroller's Office staff if a question arises about what the best Object is.

**10.03** - We recommend that the Accountant use Objects consistently between purchases of similar goods and services.

**10.04a** - We recommend that the Comptroller or staff from the Comptroller’s Office provide additional training to the Animal Shelter Accountant on proper year-end expense entry in Munis.

**10.04b** - We recommend that the Accountant and department management be cognizant of and ensure proper year-end recording in accordance with County Policy 2-100, Approving Expenditures.

**10.04c** - We also recommend the Comptroller consider implementing additional procedures to monitor year-end cutoff at the Animal Shelter, including expenses related to Animal Control.

**10.05** - We recommend the Accountant ensure a transaction is coded to the best available Object.

**11.01** - We recommend that Animal Services staff work with the other entities using Chameleon, the Weber County Comptroller, and with the Commissioner’s Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed or identify them as not active/used.

**GR.01** - We recommend that management consider rotation of in-person training amongst staff members with subsequent sharing of knowledge learned with non-attending staff members and sharing of training materials to limit expenses related to the purchase of training and travel required for multiple members to attend the same training, as appropriate.

**GR.02** - We recommend that management consider implementing a Quartermaster policy and consider including:

- A description of what will be allowable for purchase or reimbursement;
- The number of such items allowable in a given time frame;
- An “up to” amount by item, time period, and/or employee;
- Whether an item will be direct purchased or eligible for reimbursement; and
- Any other special considerations.

Transactions and records examined related to these recommendations varied depending upon the nature of the recommendation with most testing occurring during the period of May 1, 2025 through October 31, 2025.

## FINDING RISK CLASSIFICATIONS

Potential issues and/or deficiencies noted during our audit are summarized into findings. Each finding is given a risk classification as defined below.

**Significant** – A significant audit finding identifies a potential problem or deficiency that may have critical impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies. Findings classified as significant warrant immediate attention by management.

**Moderate** – A moderate audit finding identifies a potential problem or deficiency that may have considerable impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies. Findings classified as moderate warrant attention by management as soon as practicable.

**Low** – An audit finding classified as low may have an impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies, but may fall within tolerable risk levels. Findings classified as low warrant attention by management but may not require immediate or short-term action.

## CONCLUSIONS / FINDINGS

### FOLLOW-UP – SEE ABOVE FOR DETAILED RECOMMENDATIONS

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#### RECOMMENDATION #1.01 – **IMPLEMENTED**

*We recommend that:*

- *Two people retrieve the mail from the mailbox;*
- *Those two individuals open the mail together then distribute as needed to the intended parties;*
- *For Chameleon-related payments, the two individuals enter the transactions together in the system making sure to complete the receipting entry;*
- *For misc. payments received, the two individuals create a check log which includes the date the payment was received, name of the payor, amount of the check, check number, a brief description of the payment as available, and signature of initials of the individuals creating the log. A copy of the check log and the backup documentation should be put together and placed in the safe for further processing by the Accountant. The original log and back up documentation should be maintained separately by a designated individual (such as the Director) for future reconciliation, as needed;*
- *The Accountant reconcile any miscellaneous payments or other documentation prepared by the Animal Care Coordinator or other staff;*
- *The Accountant should reconcile the copy of the check log to the checks received; and*
- *All back up documentation noted above be included in the daily cash deposit documentation.*

We observed the mail collection process to determine if the recommendations surrounding the cash receipt process were implemented. We noted the process described within the recommendation was followed, with the exception of the Chameleon payment recommendation. As there were no Chameleon payments on the day of observation, we considered the recommendation fully implemented with no further follow-up procedures planned.

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#### RECOMMENDATION #1.02 – **IMPLEMENTED**

*We recommend that each employee print their own Cash Box Closing report from Chameleon as they close their draw, ensure it reconciles with the payments they have in their drawer, and initial the report. These would then be reconciled with the overall Cash Box Closing Report printed by the Accountant.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the corresponding cash reconciliations for each day to determine if each employee printed their own Cash Box Closing report from Chameleon and initialed as recommended. These reports were then to be reconciled by the Accountant. We noted no deviations from the recommendation and as such, considered this recommendation fully implemented with no further follow-up procedures planned.

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#### RECOMMENDATION #1.03 – **IMPLEMENTED**

*We recommend that as part of the Accountant's reconciliation process she print the Daily In and Out Report, Weber County License Report (a new report requested as part of this audit), and the Adoption Report and reconcile those to Cash Box Closing Report.*

We haphazardly selected a sample of 19 calendar days, which represented 10% of the calendar days from May 1 through October 31, 2025, and reviewed the corresponding Daily In and Out Report, Weber County License Report, Adoption Report and the reconciled Cash Box Closing Report. We noted instances where adoption/license reports were not printed on days where no transactions occurred relating to these items. We considered this an additional finding, see Finding #12 below, but considered the original recommendation fully implemented as there was ample evidence that the cash was reconciled on the selected days.

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**RECOMMENDATION #1.04A – IMPLEMENTED**

*We recommend that a second person (such as the Front Counter Lead or the Director) also verify the amounts on the deposit slip and both the Accountant and the verifier initial the deposit slip as documentation of these actions.*

We haphazardly selected a sample of 19 calendar days, which represents 10% of the calendar days from May 1 through October 31, 2025 and reviewed the deposit slips for the selected days. We noted two signatures included on the deposit slip on each of the selected days. As there were no deviations from the recommendation, we considered this recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.04B – IMPLEMENTED**

*We recommend that the Treasurer ensure the deposit slip sent to them has this secondary set of initials.*

We haphazardly selected a sample of 19 calendar days, which represents 10% of the calendar days from May 1 through October 31, 2025 and reviewed the deposit slips for the selected days. We noted two signatures included on the deposit slip on each of the selected days. As there were no deviations from the recommendation, we considered this recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.05 – CLOSED**

*We recommend:*

- *All prenumbered documents be located in a secure location, including the books in use, and be controlled by the Accountant;*
- *The Accountant track and a second party verify the beginning and ending numbers of the receipts and ensure that no numbers are left unaccounted for between events; and*
- *Upon completion of the adoption event, the third copy of the receipt be removed from the book and included in the daily reconciliation backup documentation.*

We noted no offsite adoption events occurred since April 2025 and there are no immediate plans to host offsite adoptions. As the prenumbered booklets are not utilized for on site adoptions, we confirmed the booklets are currently being stored in a secure location along with the booklet's log and considered the recommendation closed with no further follow-up procedures planned.

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**RECOMMENDATION #1.06 – IMPLEMENTED**

*We recommend that the Accountant reconcile the Ogden City Licenses report to the Cash Box Closing Report and her entry summary. If discrepancies are noted, she can alert the Front Counter Lead and have the appropriate front Counter staff fix the issue and the issues should be fixed as appropriate.*

We haphazardly selected a sample of 19 calendar days, which represented 10% of the calendar days from May 1 through October 31, 2025, and reviewed the corresponding Daily In and Out Report, Weber County License Report, Adoption Report and the reconciled Cash Box Closing Report. We noted instances where adoption/license reports were not printed on days when no transactions occurred relating to these items. We considered this an additional finding, see Finding #12 below, but considered the original recommendation fully implemented as there was ample evidence that the cash was reconciled on the selected days.

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**RECOMMENDATION #1.07 – IMPLEMENTED**

*We recommend the Accountant record all Kennel License fees starting in 2025. If 2025 fees prior to this recommendation cannot be identified without extensive work, the implementation should start as of receipts recorded March 12, 2025 and continue from there.*

We reviewed a small selection of kennel fees and noted the fees were correctly booked to the Weber County Licenses code. As there were no deviations, we considered this recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.08 – IMPLEMENTED**

*We recommend that all cash receipt batches receive a review by a person who understands the purpose of the reconciliation and how the information is reconciled. That review should be documented by a signature along with the signature of the preparer on the reconciliation.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the corresponding cash reconciliations for each day to determine if the reconciliations were signed by the preparer and a reviewer. We noted no deviations from the recommendation and as such, we are considering the recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.09 – IMPLEMENTED**

*We recommend all deposits be made within three business days in compliance with the established policy and management and the Accountant assign proper backup for this duty as needed.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the deposit slips for the corresponding days to determine if cash deposits were made within three business days in compliance with County Policy 2-200.II. We noted no deviations within the sample selected and as such, we are considering this recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.10A – NOT IMPLEMENTED**

*We recommend that the Accountant keep a list of the various fees and where they will be recorded so that it can be referred to as needed, either by herself or someone filling in for her.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the fees charged on the selected days to determine if the fees charged aligned with the County Fee Schedule. Of the 19 days selected for the review, we noted 16 days (84%) included amounts that were charged that were not listed on the County Fee schedule or an amount was charged that did not match the County Fee Schedule. As there were numerous deviations, this finding is considered not implemented as the errors were pervasive. We have also recommended an additional procedure to assist in implementing this recommendation. See Finding #13 below for additional recommendations.

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**RECOMMENDATION #1.10B – IMPLEMENTED**

*We recommend that the individual reviewing the reconciliation check the classification of the fees at least on a sample basis to reduce the risk of manual error.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the coding of the fees charged on the selected days to determine if the fees were booked to the correct Object code within Munis. We noted no errors in the coding of fees on the selected days and as such, we are considering the recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.11 – IMPLEMENTED**

*We recommend that all over-collected amounts be refunded. If a refund is not practicable, we recommend that at the very least the conversation with the customer be documented with date and time.*

We haphazardly selected a sample of refunds to review the documentation. Additionally, when performing other procedures surrounding cash, we reviewed any refunds issued on those selected days. We noted evidence of the Animal Services' team identifying transactions that were not charged in line with County Fee Ordinances or interlocal agreements and took documented steps such as calling the customer who was overcharged. As such, we are considering the recommendation fully implemented with no further follow-up procedures planned.

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**RECOMMENDATION #1.12A – CLOSED**

*We recommend adding check figures to the reconciliation report that could give visual indications when amounts do not agree so it is very apparent when this occurs and further action can be taken as needed.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the cash reconciliations for each of the selected days. We noted the check figures were not added to the reconciliations as specified by the internal audit report. However, we noted various instances within the daily cash reconciliation where notes were made by the preparer and reviewer regarding the classification of the various fees and how amounts throughout the various reports tied to one another. As the spirit of the recommendation appears to be

implemented in regards to the check figures, we deem it appropriate to consider this recommendation closed with no further action considered necessary on future engagements surrounding Animal Services.

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**RECOMMENDATION #1.12B – CLOSED**

*We recommend that if supporting documents do not agree with the Cash Box Closing Report or if subsequent information requires a change to the amounts as shown, that an explanation is added as to what the cause of the issue is and what has been done to rectify it, as applicable.*

We haphazardly selected a sample of 19 calendar days, which represented approximately 10% of the calendar days from May 1 through October 31, 2025, and reviewed the cash reconciliations for each of the selected days. We noted no instances where the daily cash reconciliation did not agree with the supporting documentation. We note that this recommendation was given prior to Animal Services implementing a robust cash reconciliation process. As such, we deem it appropriate to consider this recommendation close as the controls surrounding cash have made this recommendation unnecessary. No follow-up procedures regarding this recommendation are planned in the future.

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**RECOMMENDATION #1.13 – IMPLEMENTATION IN PROGRESS**

*All controls and procedures updated as recommended above should be added to the Accountant’s documentation of how to perform daily cash reconciliations.*

We obtained updated cash accounting policies and reviewed the policies to determine if they accurately represented the cash receipt process. We noted that while the policies accurately and minutely described the Accountant’s steps in the process, steps involving other process owners, such as the front counter staff, were not included. Front counter staff provide the first step in the control process by providing the receipts, initial reconciliation, and counting the cash drawers at the end of each day. Without policies or procedures surrounding the front counter staff’s responsibilities, it is difficult to hold them accountable for their part in cash controls. As such, we deem it appropriate to consider the implementation in progress for this recommendation, as significant steps were taken to address the recommendation.

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**RECOMMENDATION #2.01 – CLOSED**

*We recommend that County management seek to fill the currently vacant Director role with a new individual with strong leadership skills with previous Animal Services experience.*

We obtained the application of the newly hired Animal Services Director and noted she appeared to have the skills, knowledge, and experience noted within the recommendation. As this was a one time recommendation and not a continued control process, we are considering this recommendation closed with no further action planned for the future.

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**RECOMMENDATION #2.02 – CLOSED**

*We recommend that the new Director, in conjunction with County leadership:*

- *Evaluate current staffing levels to determine adequate staffing needs for efficient operations, and*
- *Evaluate the current structure of the Animal Shelter and operating staff to see if restructuring the organization makes sense for efficient operations.*

We inquired of Interim Animal Services Director Commissioner Sharon Bolos and the Animal Services Director to determine if a meeting had occurred between the two parties to discuss the structure and staffing of Animal Services. Both noted there was no exact meeting to discuss these topics, however, several meetings have occurred between the two to discuss operations which have included discussions on staffing and potential structure changes. The Animal Services Director noted she would prefer to see Animal Services fully staffed according to the budget before seriously considering changes to the structure of the organization as the shelter has not been fully staffed since May 2025. As the two parties are consistently communicating, we deem it appropriate to consider the recommendation closed with no further action planned in the future.

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**RECOMMENDATION #2.03 – IMPLEMENTATION IN PROGRESS**

*We recommend that the new Director provide staff with a clear understanding of what their duties are and what is expected from them.*

We inquired of the Animal Services Director regarding how staff are provided an understanding of their job duties. The Animal Services Director noted that the recommendation is still in progress at this time as the Animal Service policies have not been fully drafted. The Director has been consistently coaching and reworking job descriptions as needed but the most significant portion of an employee’s performance is adherence to the Animal Services’ written policies, which are currently out of date. As such, we deem it appropriate to consider this recommendation’s implementation as in progress with further follow-up procedures planned in the future.

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**RECOMMENDATION #3.01 – IMPLEMENTATION IN PROGRESS**

*We recommend that management:*

- *Perform a thorough review and update as needed of all Animal Services policies and procedures to ensure that they are relevant and in accordance with State and local ordinances;*
- *Ensure that any printed versions of policies and procedures agree with the available electronic versions;*
- *Move the electronic versions from the Sheriff’s Office website to a site more appropriate and available to staff; and*
- *Provide regular training to all staff regarding established and/or updated policies and procedures and where they are located for the future reference needs.*

We inquired the Animal Services Director regarding the status of this recommendation. Animal Services Director stated that this recommendation is still in progress as of January 2026. She noted that several of the new positions, specifically the Volunteer and Community Outreach Coordinator position, will allow her to delegate tasks that she is currently performing and provide her the time to draft new policies. We noted during the numerous visits to Animal Services to perform the engagement procedures, the Animal Services Director was always on site and often assisted with the day-to-day running of the shelter as staffing needs evolved. Additionally, we noted the presence of the most recent fee schedule in various places within the shelter. As such, we deem it appropriate to consider this recommendation’s implementation as in progress with further follow-up procedures planned in the future.

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**RECOMMENDATION #4.01 – IMPLEMENTATION IN PROGRESS**

*We recommend that the interlocal agreements regarding Animal Control services be redrafted and executed as soon as possible.*

We inquired of the Animal Services Director regarding the status of the interlocal Animal Control agreements. The Director noted these interlocal agreements have not been updated since the previous internal audit report. The Director has received drafts of the updated interlocal agreements but has some concerns regarding scope creep that she would like to have resolved prior to signing new agreements. She notes that previous Animal Services directors occasionally performed work that was considered out of the scope of statutory requirements. This out of scope work caused Animal Services to incur additional costs but didn't necessarily incur additional revenues. As the interlocal agreements are not updated but progress has been made to update these documents, we are considering the implementation of this recommendation to be in progress and will perform additional follow-up procedures in the future surrounding this recommendation.

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**RECOMMENDATION #5.01 – IMPLEMENTATION IN PROGRESS**

*We recommend following up on no-response animal license renewal notifications, including reminder notices, final notices, and Animal Control officer visits as needed.*

We inquired of the Animal Services Director and the Accountant regarding the process surrounding the license renewals. Accountant noted that the renewal notices were effectively up to date with only the January 2026 notices that needed to go out when this matter was discussed in early January 2026. However, as the Animal Services policies are not currently up to date, a formal process surrounding the license renewals has not been documented. As such, we consider this recommendation's implementation as in progress and will plan for additional procedures in the future regarding this matter.

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**RECOMMENDATION #5.02 – IMPLEMENTATION IN PROGRESS**

*We recommend that the Animal Shelter create, adopt, and follow specific policies and procedures of how and when fee waivers are appropriate. Documentation of such waivers should be kept with the receipt (as is current practice).*

We inquired of the Animal Services Director regarding the status of this recommendation. The Director stated that this recommendation is still in progress as of January 2026. She noted that several of the new positions, specifically the Volunteer and Community Outreach Coordinator position, will allow her to delegate tasks that she currently performing and provide her the time to draft new policies. We noted during the numerous visits to Animal Services to perform the engagement procedures, the Director was always on site and often assisted with the day to day running of the shelter as staffing needs evolved. Additionally, we noted the presence of the most fee schedule in various places within the shelter. As such, we deem it appropriate to consider this recommendation's implementation as in progress with further follow up procedures planned in the future.

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**RECOMMENDATION #6.01 – IMPLEMENTATION IN PROGRESS**

*We recommend that:*

- *When the interlocal agreements for Animal Control are renewed (see finding entitled, "County Providing Animal Control Services Under Expired Interlocal Agreements") that they include an*

*accurate formula that will be used for billing and specify, in at least general terms, the source of information used in the calculation;*

- *Either billing the Animal Services costs according to the agreement in place or revising the agreement to reflect current billing practices and include, at least in general terms, the source of information used in calculation;*
- *Management consider making changes to the calculations to use similar data in similar ways (i.e. using all or none of the data for areas outside of the agreements or using an annual or 5-year average of call and intake data); and*
- *Management consider documenting in a written procedure the sources of information used, how it is obtained, and any assumptions or decisions made in how the calculations will be managed to assist with consistency of preparation between years, regardless as to who is doing the calculations.*

We inquired of the Animal Services Director regarding the status of the interlocal Animal Control agreements. The Director noted these interlocal agreements have not been updated since the previous internal audit report. The Director noted she has received drafts of the updated interlocal agreements but has some concerns regarding scope creep that she would like to have resolved prior to signing new agreements. She notes that previous Animal Services directors occasionally performed work that was considered out of scope of statutory requirements that incurred additional costs but didn't necessarily incur additional revenues. As the interlocal agreements are not updated but progress has been made to update these, we are considering the implementation of this recommendation to be in progress and will perform additional follow-up procedures in the future surrounding this recommendation as the recommendation is reliant on a valid interlocal agreement.

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#### RECOMMENDATION #7.01 – **IMPLEMENTATION IN PROGRESS**

*We recommend that management write appropriate interlocal agreements for the use of the Animal Shelter software or consider the termination of outside entity usage of the software.*

We inquired of the Animal Services Director regarding the status of the interlocal Animal Control agreements. The Director noted these interlocal agreements have not been updated since the previous internal audit report. The Director noted she has received drafts of the updated interlocal agreements but has some concerns regarding scope creep that she would like to have resolved prior to signing new agreements. She notes that previous Animal Services directors occasionally performed work that was considered out of scope of statutory requirements that incurred additional costs but didn't necessarily incur additional revenues. Additionally, the County has decided to discontinue access to the Chameleon software platform, a platform cities covered in the interlocal agreements have historically had access to despite there being no statutory requirement for the County to provide such a program. As the interlocal agreements are not updated but progress has been made to update these, we are considering the implementation of this recommendation to be in progress and will perform additional follow-up procedures in the future surrounding this recommendation as the recommendation is reliant on a valid interlocal agreement.

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#### RECOMMENDATION #8.01 – **IMPLEMENTATION IN PROGRESS**

*We recommend:*

- *Animal Shelter volunteers be supervised and managed by the same individual managing animal care. This will allow for animal care needs to be coordinated and organized. Disputes between the manager and volunteer may be addressed to the Animal Services Director.*

- *In addition to the background screening already occurring, general volunteers be screened for suitability (such as with a short, informal interview) prior to being allowed to volunteer at the Animal Shelter.*
- *All volunteers receive training prior to starting their volunteer service. This training should include, but not limited to, work and behavioral expectations, applicable policies and procedures, exactly how to perform duties, emergency procedures, key personnel and contact information, hours of operation, proper dress, and consequences of not performing as expected. Upon completion of this training, volunteers should be provided with a written reference sheet to refer to as needed regarding items presented during the training and asked to sign a form indicating they have received such training and understand the consequences of not meeting expectations.*
- *Formalization of a volunteer schedule so Shelter staff can plan and coordinate volunteer services with the needs of the Shelter.*
- *If funds allow, a recognition program be developed and implemented. This appears to be a helpful tool in the success of a volunteer program.*
- *Implementation of a written policy and procedure regarding, at a minimum, the details of the items noted above. By so doing, this will formalize the Animal Shelter volunteer program, assist with communication of expectations regarding volunteer behavior, and provide an ordered way to address disciplinary issues as they arrive.*

We inquired of the Animal Services Director, to determine the status of the volunteer program at Animal Services. Per the Director, a program has been drafted but not implemented at this time as Animal Services is currently hiring someone to do the volunteer coordination and community outreach fulltime. The Director did note that the shelter does accept volunteers but they are only allowed to volunteer during public shelter hours. Additionally, the tasks volunteers can perform are fairly limited, mainly consisting of cleaning duties and walking dogs. We noted the presence of a volunteer board to track which dogs had been walked each day to ensure all dogs are able to be walked. We noted that as there has been active steps to implement the recommendations, we deemed it appropriate to consider the recommendation's implementation in progress.

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**RECOMMENDATION #9.01 – CLOSED**

*We recommend County management consider implementing additional required documentation as it relates to receipt of goods and services for both traditional invoice payments and purchasing cards.*

We inquired of Purchasing regarding amendments to County Policy 2-100. Per discussion with Purchasing, no amendments have occurred to County Policy 2-100. Purchasing and the Clerk's office did consider updating the policy to add requirements related to shipping documentations but this change would have created a greatly expanded timeline for P-Card approval. As the best way to mitigate risks surrounding unauthorized P-Card transactions is to have P-Card holders submit the required documentation as soon as administratively possible, adding a requirement that would increase the amount documentation would increase the likelihood of fraudulent P-Card transactions not being discovered timely. As such, we deem it appropriate to close the recommendation with no further action planned in the future.

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**RECOMMENDATION #9.02 – CLOSED**

*We also recommend that the Comptroller's Office and Purchasing Office include acknowledgement of receipt of goods in the purchasing card policy, as applicable.*

We inquired of Purchasing regarding amendments to County Policy 2-100. Per discussion with Purchasing, no amendments have occurred to County Policy 2-100. Purchasing and the Clerk's office did consider updating the policy to add requirements related to shipping documentation but this change would have created a greatly expanded timeline for P-Card approval. As the best way to mitigate risks surrounding unauthorized P-Card transactions is to have P-Card holders submit the required documentation as soon as administratively possible, adding a requirement that would increase the amount documentation would increase the likelihood of fraudulent P-Card transactions not being discovered timely. As such, we deem it appropriate to close the recommendation with no further action planned in the future.

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**RECOMMENDATION #10.01 – IMPLEMENTED**

*We recommend that all purchases be supported by an invoice or other documentation meeting the criteria established in Policy 2-100, Approving Expenditures.*

We obtained a listing of all expense items from May 1 through October 31, 2025 for Animal Services and Animal Control. We then removed expense items relating to salaries, benefits, bank charges, and certain department allocation entries. Total sample population consisted of 355 items totaling \$99,685.90. We haphazardly selected 36 items and reviewed the invoice and other supporting documents for each sampled item. Additionally, we reviewed the Organization and Object code for each selection to determine if the coding was performed consistently and in line with Weber County Policy 2-100 Approving Expenditures. We noted no deviations when performing this testing. As such, we consider this recommendation implemented with no further procedures planned in the future.

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**RECOMMENDATION #10.02 – IMPLEMENTED**

*We recommend the Accountant ensure a transaction is coded to the best available Object and utilize the Comptroller's Office staff if a question arises about what the best Object is.*

We obtained a listing of all expense items from May 1 through October 31, 2025 for Animal Services and Animal Control. We then removed expense items relating to salaries, benefits, bank charges, and certain department allocation entries. Total sample population consisted of 355 items totaling \$99,685.90. We haphazardly selected 36 items and reviewed the invoice and other supporting documents for each sampled item. Additionally, we reviewed the Organization and Object code for each selection to determine if the coding was performed consistently and in line with Weber County Policy 2-100 Approving Expenditures. We noted no deviations when performing this testing. As such, we consider this recommendation implemented with no further procedures planned in the future.

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**RECOMMENDATION #10.03 – IMPLEMENTED**

*We recommend that the Accountant use Objects consistently between purchases of similar goods and services.*

We obtained a listing of all expense items from May 1 through October 31, 2025 for Animal Services and Animal Control. We then removed expense items relating to salaries, benefits, bank charges, and certain department allocation entries. Total sample population consisted of 355 items totaling \$99,685.90. We haphazardly selected 36 items and reviewed the invoice and other supporting documents for each sampled item. Additionally, we reviewed the Organization and Object code for each selection to determine if the coding was performed consistently and in line with Weber County Policy 2-100 Approving Expenditures. We

noted no deviations when performing this testing. As such, we consider this recommendation implemented with no further procedures planned in the future.

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**RECOMMENDATION #10.04A – CLOSED**

*We recommend that the Comptroller or staff from the Comptroller’s Office provide additional training to the Animal Shelter Accountant on proper year-end expense entry in Munis.*

We inquired of the Accountant regarding additional training in Munis surrounding cut off. The Accountant noted the former Director of Finance provided the additional training regarding coding expenses for year end cut off at the time of the internal audit report issuance. Accountant also notes that she is constant communication with the Clerk/Auditor’s office and feels comfortable asking for additional training if she considers it necessary. As such, we are considering this recommendation closed with no further action planned in the future.

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**RECOMMENDATION #10.04B – CLOSED**

*We recommend that the Accountant and department management be cognizant of and ensure proper year-end recording in accordance with County Policy 2-100, Approving Expenditures.*

We inquired of the Accountant regarding additional training in Munis surrounding cut off. The Accountant noted the former Director of Finance provided the additional training regarding coding expenses for year end cut off at the time of the internal audit report issuance. Accountant also notes that she is constant communication with the Clerk/Auditor’s office and feels comfortable asking for additional training if she considers it necessary. As such, we are considering this recommendation closed with no further action planned in the future.

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**RECOMMENDATION #10.04C – CLOSED**

*We also recommend the Comptroller consider implementing additional procedures to monitor year-end cutoff at the Animal Shelter, including expenses related to Animal Control.*

We inquired of the Clerk/Auditor’s office regarding this recommendation. Per discussion with the Chief Deputy of the Clerk/Auditor’s office, there was discussion regarding adjusting the threshold for additional review by the Clerk/Auditor’s office. However, the Clerk/Auditor has determined that a change in policy is not necessary at this time. Chief Deputy noted that each of the departments receive a detailed set of instructions during year end close to assist with making the cut off entries. Additionally, transactions under \$5,000 are unlikely to materially change a department’s financial situation year over year. We noted the Clerk/Auditor’s analysis at this time and will consider this recommendation closed at this time with no further follow-up procedures planned.

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**RECOMMENDATION #10.05 – IMPLEMENTED**

*We recommend the Accountant ensure a transaction is coded to the best available Object.*

We obtained a listing of all expense items from May 1 through October 31, 2025 for Animal Services and Animal Control. We then removed expense items relating to salaries, benefits, bank charges, and certain department allocation entries. Total sample population consisted of 355 items totaling \$99,685.90. We haphazardly selected 36 items and reviewed the invoice and other supporting documents for each sampled

item. Additionally, we reviewed the Organization and Object code for each selection to determine if the coding was performed consistently and in line with Weber County Policy 2-100 Approving Expenditures. We noted no deviations when performing this testing. As such, we consider this recommendation implemented with no further procedures planned in the future.

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**RECOMMENDATION #11.01 – NOT IMPLEMENTED**

*We recommend that Animal Services staff work with the other entities using Chameleon, the Weber County Comptroller, and with the Commissioner’s Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed or identify them as not active/used.*

We noted during review of the Chameleon system, multiple instances where fees were in the Chameleon system but were not on the County Fee Schedule. Additionally, we noted during review of the daily cash reconciliations, multiple instances of fees being charged that were not included on the County Fee Schedule. Of the 19 days reviewed, 16 days (84%) included disallowed fees. As such, we are considering this recommendation not implemented with further action planned in a follow-up engagement.

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**RECOMMENDATION #GR.01 – IMPLEMENTATION IN PROGRESS**

*We recommend that management consider rotation of in-person training amongst staff members with subsequent sharing of knowledge learned with non-attending staff members and sharing of training materials to limit expenses related to the purchase of training and travel required for multiple members to attend the same training, as appropriate.*

We noted during review of the expense ledger that almost no training occurred in 2025, outside of a local one to renew Euthanasia certifications. We further inquired with the Accountant who confirmed that no training travel occurred in 2025 and none is currently planned in 2026. We note that as no training travel has occurred, it is currently not possible to determine if the recommendation was fully implemented. As such, we will consider the implementation of this recommendation as in progress and plan additional follow-up procedures.

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**RECOMMENDATION #GR.02 – IMPLEMENTATION IN PROGRESS**

*We recommend that management consider implementing a Quartermaster policy and consider including:*

- *A description of what will be allowable for purchase or reimbursement;*
- *The number of such items allowable in a given time frame;*
- *An “up to” amount by item, time period, and/or employee;*
- *Whether an item will be direct purchased or eligible for reimbursement; and*
- *Any other special considerations.*

We inquired of Animal Services Director regarding the status of this recommendation. The Director stated that this recommendation is still in progress as of January 2026. She noted that several of the new positions, specifically the Volunteer and Community Outreach Coordinator position, will allow her to delegate tasks that she currently performing and provide her the time to draft new policies. We noted during the numerous visits to Animal Services to perform the engagement procedures, the Director was always on site and often assisted with the day to day running of the shelter as staffing needs evolved. As such, we deem it appropriate

to consider this recommendation's implementation as in progress with further follow up procedures planned in the future.

***THE FOLLOWING IS A SUMMARY OF THE AUDIT FINDING AND RECOMMENDATION. ADDITIONAL DETAILS REGARDING THE FINDING AS WELL AS MANAGEMENT RESPONSES TO THE RECOMMENDATIONS CAN BE FOUND IN THE NEXT SECTION OF THIS REPORT. PLEASE NOTE THAT THE NUMBERING BELOW INCLUDES THE ORIGINAL RECOMMENDATION NUMBERS TO PROVIDE GREATER CLARITY UPON ADDITIONAL FOLLOW UP ENGAGEMENTS***

**FINDING #12 – INADEQUATE FOLLOW-UP OF CASH RECEIPTING DISCREPANCIES - SIGNIFICANT**

We noted when performing the follow-up procedures additional opportunities to tighten the controls over cash.

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**RECOMMENDATION #12.01**

We recommend that the adoption and license reports be printed daily and attached to the reconciliation in order to demonstrate that the reconciliation did consider the possibility of additional fees collected in cash.

**FINDING #13 – NONCOMPLIANCE WITH AND/OR INACCURATE FEE SCHEDULE - SIGNIFICANT**

We noted when performing the follow-up procedures additional recommendations surrounding fees charged to customers by Animal Services. Additionally, we have determined it appropriate to upgrade the initial risk surrounding the fee schedule from Moderate in the May 16, 2025 report to Significant in this audit report. We have determined this appropriate because it is illegal for Weber County to collect fees that are not included on the County Fee Schedule. The incorrect fee schedule has also led to a loss of revenue for Animal Services as services that historically were charged for were found to not be included on the fee schedule. Finally, the fee schedule should be updated regularly to align with the costs to provide services that are competitive to other local governments. We recommend that the below recommendations be implemented as soon as administratively possible.

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**RECOMMENDATION #13.01**

As was previously stated in the May 16, 2025 internal audit report, we recommend that the Animal Services staff work with the other entities using Chameleon, the Weber County Comptroller, and with the Commissioner's Office to identify what fees are used in the system, determine the appropriate amount of fees, update the official fee schedule as appropriate, and eliminate fees in the system that are not needed.

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**RECOMMENDATION #13.02**

We recommend that a Front Counter Lead, Accountant, or other staff member as designated by the Animal Services Director, review transactions daily and investigate any instances of fees not being charged in line with the Section 16-2-10 of the Weber County Code. This process will assist the Animal Services team in identifying further adjustments between Chameleon and the County Fee Schedule at Section 16-2-10 and provide opportunities to identify further development needs of the Shelter staff and the community.

# FINDING AND RECOMMENDATION

## FINDING #12 – INADEQUATE FOLLOW-UP OF CASH RECEIPTING DISCREPANCIES

**RISK RATING: SIGNIFICANT**  
**DESCRIPTION:**

We performed a detailed review of 19 daily cash reconciliations from May 1 through October 31, 2025 as part of the testing to determine if the various cash controls suggested in the May 16, 2025 report had been implemented. 19 reconciliations represented roughly 10% of the calendar days in the scoped period. We noted when reviewing these reconciliations, 4 days or 21% of the sample selection, were missing either the license or adoption reports. Per inquiry with the Accountant, these reports were not included on the daily reconciliations for those 4 days as there were either no adoptions or no licenses given that day. We reviewed a copy of the missing reports for each of the selected days and noted there were no transactions on the report for the given days. While there was no evidence of potentially erroneous cash management on these selected days, the lack of a completed reconciliation paired with the overall weak control environment surrounding Chameleon creates opportunities for asset misappropriation and improper receipting of revenue.

.....  
**RECOMMENDATION:**

**12.01** - We recommend that the adoption and license reports be printed daily and attached to the reconciliation in order to demonstrate that the reconciliation did consider the possibility of additional fees collected in cash.

# FINDING AND RECOMMENDATION

## FINDING #13 – NONCOMPLIANCE WITH AND/OR INACCRUATE FEE SCHEDULE

**RISK RATING: SIGNIFICANT**  
**DESCRIPTION:**

We performed a detailed review of 19 daily cash reconciliations from May 1 through October 31, 2025 as part of the testing to determine if the various cash controls suggested in the May 16, 2025 report had been implemented. 19 reconciliations represented roughly 10% of the calendar days in the scoped period. We noted when reviewing these reconciliations, 16 days or 84% of the sample selection, included charges for fees that were not in line with the Weber County Fee Schedule Section 16-2-10. Additionally, one of the selected days included a fee that had clearly been manipulated by an employee to provide a discount that was not listed on the fee schedule.

In addition to the above noted work, we reviewed Animal Service fee schedules from neighboring Salt Lake and Davis Counties and noted a clear divergence in pricing on adoptions. Per the Weber County Fee Schedule, the cost to adopt a dog range from \$40 to \$90. In comparison, Salt Lake County, excluding senior discounts, range from \$75 to \$200 per dog. Neighboring Davis County’s dog adoption fee ranges from \$100 to \$200 per dog. We did not perform a comparison of other fees so there may be others that are misaligned

when considering the costs of care and neighboring competition. Prices listed on the fee schedule should be thoroughly considered and updated frequently as the needs of the County and community evolve. Additionally, fees collected outside of the fee schedule could result in penalties to the County including entirely refunding the miscollected fees. As such, we have determined it appropriate at this time to increase the risk rating from the previously issued report on May 16, 2025 from a “Moderate” risk rating to a “Significant” risk rating to better illustrate the risks associated with collecting funds outside of the County Fee Schedule.

RECOMMENDATION:

**13.01** – As previously stated on the May 16, 2025 report, we recommend that Animal Services staff work with other entities using Chameleon, the Weber County Comptroller, and with the Commissioner’s Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed.

**13.02** – We recommend that a Front Counter Lead, Accountant, or other staff member as designated by the Animal Services Director, review transactions daily and investigate any instances of fees not being charged in line with County Code. This process will assist the Animal Services team in identifying further adjustments between Chameleon and the Fee Schedule and provide opportunities to identify further development needs of the shelter staff and the community.

# MANAGEMENT RESPONSES

RECOMMENDATION #12.01 –

We recommend that the adoption and license reports be printed daily and attached to the reconciliation in order to demonstrate that the reconciliation did consider the possibility of additional fees collected in cash.

Management Response:	
<b>Department Response:</b> <i>(Do you agree/concur or disagree with the recommendation)</i>	We agree – We will review this recommendation.
<b>What will you do to comply with the recommendation and how will you do it?</b>	Print out the daily license and adoption reports and review.
<b>When do you expect your actions to be implemented?</b>	This will be implemented immediately.
<b>Who is responsible for implementing the recommendation?</b> <i>(Include the individual's name, title, phone number, and email address)</i>	Siri Main - Division Director

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RECOMMENDATION #13.01 –

We recommend, as previously stated on the May 16, 2025 report, we recommend that Animal Services staff work with other entities using Chameleon, the Weber County Comptroller, and the Commissioner’s Office to identify what fees are used in the system, determine the appropriate amount of the fees, update the official Fee Schedule as appropriate, and eliminate fees in the system that are not needed.

<b>Management Response:</b>	
<b>Department Response:</b> <i>(Do you agree/concur or disagree with the recommendation)</i>	We agree – We will review this recommendation.
<b>What will you do to comply with the recommendation and how will you do it?</b>	We will calculate appropriate prices, compare them to market and go before the commission for approvals.
<b>When do you expect your actions to be implemented?</b>	We expect the fee schedule to be updated before June 1 <sup>st</sup> 2026. Unneeded fees will be eliminated as we transition fully to the new animal shelter manager system.
<b>Who is responsible for implementing the recommendation?</b> <i>(Include the individual’s name, title, phone number, and email address)</i>	Siri Main - Division Director

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**RECOMMENDATION #13.02 –**

We recommend that a Front Counter Lead, Accountant, or other staff member as designated by the Animal Services Director, review transactions daily and investigate any instances of fees not being charged in line with County Code. This process will assist the Animal Services team in identifying further adjustments between Chameleon and the Fee Schedule and provide opportunities to identify further development needs of the shelter staff and the community.

<b>Management Response:</b>	
<b>Department Response:</b> <i>(Do you agree/concur or disagree with the recommendation)</i>	We agree – We will review this recommendation.
<b>What will you do to comply with the recommendation and how will you do it?</b>	The director must approve all waived fees.
<b>When do you expect your actions to be implemented?</b>	This will be implemented immediately.
<b>Who is responsible for implementing the recommendation?</b> <i>(Include the individual's name, title, phone number, and email address)</i>	Siri Main – Division Director