




TOWN OF OXFORD, MASSACHUSETTS

Special Procedures

Animal Control Officer

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY LETTER	1
EXECUTIVE SUMMARY	3
BACKGROUND	4
RECORDS AND REPORTS	8
RECEIPTS	10
HOURS WORKED	11
ACTIVITIES PERFORMED AT THE OXFORD ANIMAL FACILITY	15
VETERINARY BILLS	17
ATTACHMENT I – SCHEDULE OF ACTIVITY	
FY 2011	18
FY 2010	19
ATTACHMENT II – ANIMAL CONTROL RECEIPTS	
FY 2011	20
FY 2010	22
	
	
ATTACHMENT IV – VETERINARY BILLINGS	
Schedule of Veterinarian Bills	24



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

10 New England Business Center Drive • Suite 107

Andover, MA 01810-1096

(978) 749-0005 • Fax (978) 749-0006

www.melansonheath.com

June 21, 2011

Donna L. Foglio
Finance Director
Town of Oxford
35 Main Street
Oxford, Massachusetts 01540

Dear Ms. Foglio:

We are pleased to present our report on agreed-upon-procedures for the Town of Oxford, Massachusetts.

We applied the agreed-upon procedures, which are described below: This engagement is solely to assist you in evaluating receipts, payroll, and various related invoices related to the Town Animal Control Officer (ACO). Our engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Town. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures included, but were not limited to:

1. We visited the Police Department for the purpose of obtaining information and preparing a schedule of the amount and nature of receipts turned over to the Police Department by the Animal Control Officer.
2. We scheduled activity as entered into the Police dispatch logs related to animals picked up, held, and released for comparison to receipts records and reports filed by the Animal Control Officer.
3. We scheduled time logged in to Police Department records and made comparisons to time submitted by the Animal Control Officer and paid by the Town.

Additional Offices:

Greenfield, MA • Ellsworth, ME • Nashua, NH • Manchester, NH

4. The Town obtained records of invoices paid by MVMA Charities, Inc. and we made comparisons of invoices to amounts paid by the Town of Oxford to identify any duplicate payments.
5. We reviewed reports submitted by the Animal Control Officer to the Town Manager and made comparisons to Police log activity and financial records to determine accuracy.

Because the agreed-upon procedures referred to above do not constitute an examination in accordance with U.S. Generally Accepted Auditing Standards, we do not express an opinion on the financial statements of the Town of Oxford. In addition, we have no obligation to perform any procedures beyond those listed in this agreement. Had we performed additional procedures, other matters may have come to our attention that are not reported here. Because the nature of fraud is deception, our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist. However, our report identifies several key areas that are of concern regarding the collection of receipts, record keeping, and compliance with Massachusetts General Laws, Town By-Laws, and directives from the Town Management.

As stated in our report, key records including activity logs at the Town Pound and records of receipts were not turned over by the Animal Control Officer. We also requested a meeting with the Animal Control Officer to discuss this matter and to seek records and other information pertinent to this engagement. The Animal Control Officer did not make herself available for such a meeting. Had we obtained the records and met with the Animal Control Officer, the findings and conclusions of this report may have been different.

This report is intended solely for the use of the Town of Oxford and should not be used by anyone other than the Town of Oxford. Information contained in this report may be confidential. The determination as to what information is confidential and whether and to whom such information is released shall be sole responsibility the Town.

Sincerely,



Melanson, Heath & Company
Certified Public Accountants

EXECUTIVE SUMMARY

The Oxford Animal Control Officer (ACO) is an appointed position carrying out duties under the supervision of the Town Manager and based on various requirements of the Town By-Laws, Massachusetts General Laws, Job Description, and Letter of Appointment.

The Town has identified several issues related to the current ACO's job performance including:

1. Failure to submit accurate and timely activity and collections reports.
2. Submitting payroll hours in excess of limits placed by management.
3. Holding animals beyond minimum time periods and providing medical treatment after the time periods have expired.
4. Running an animal shelter without express authorization from the Town and contrary to the Town By-Laws.
5. Failure to turn over activity logs maintained at the Town Facility.
6. Failure to meet with the auditor or to provide requested information.
7. Failure to keep accurate control over veterinary bills to avoid duplicate payment.

Based on the procedures performed as described in the cover letter, our findings have confirmed that the conduct identified by the Town has occurred.

We also found duplicate payments for veterinary services from payments by owners and third parties and payments by the Town.

The number of hours worked by the ACO has increased over time as the ACO left her prior employment and expanded work within Oxford by holding and adopting more animals, especially cats.



We recommend that this report be turned over to the appropriate state authorities to determine if further investigation or other action is warranted. In addition, the Town may wish to determine the effect of these acts in relation to Town policies and procedures and consider whether further employment action is appropriate.

BACKGROUND

The duties of the Part-Time Animal Control Officer are set forth by a position description, letter of appointment from the Chairwoman of the Board of Selectmen, Town By-Laws, and Massachusetts General Laws.

The Position Description contains among other items:

- "Under the Direction of the Town Manager"
- "Investigates complaints from the public about animals loose in the community"
- "When necessary, retrieve such animals"
- "Maintain custody of such animals in the town kennels"
- "Must be available for call days, nights, and weekends"
- "Oversee pickup and burial of dead animals"
- "Perform other related duties as required"

The Position also specifies Independent Action as follows:

- "Under direction, work independently within broad departmental policies and goals, referring to supervisor on publicly sensitive complaint issues"

The Warrant of Appointment dated May 5, 2010, and signed by the Chairwoman of the Board of Selectmen establishes certain responsibilities:

- "seek out, catch and confine all dogs within said Town not duly licensed, collared or harnessed"
- "make and enter complaint against the owner or keeper of every such dog"
- "kill or cause to be killed each such dog which, after ten days, shall not then have been duly licensed, collared or harnessed"
- "unless delivery of such dog to an institution licensed"
- "except that any male or any spayed female do so found to be diseased may be sold for not less than three dollars (\$ 3)"
- "and you shall keep an account of any such sale and forthwith pay over the money to the Town Treasurer"

The Warrant also requires reports on the first day of October, January, April, and at the expiration of various activity including:

- "Number of dogs caught, confined, and/or killed"
- "delivered to an Institution or sold and the names of the owners or keepers thereof"

The Town By-Laws set forth requirements as follows:

Chapter Forty, Dog Restraint and Regulation

"The dog officer shall also apprehend any dog found to be a public nuisance and impound such dog in a suitable place or order the owner or keeper thereof to restrain it."

"The owner or keeper of any dog impounded under the provision of the By-Law may redeem such dog provided he first (a) reimburses the dog officer for his expenses at the rate of not more than Twenty-Five Dollars (\$ 25) for his initial handling of such dog plus Ten Dollars (\$ 10) for each day, or portion thereof, that he has confined such dog, and (b) procures from the Town Clerk a license and tag for any such dog that is not licensed."

"Any dog which has been impounded under the provisions of this By-Law and has not been redeemed by its owner or keeper within ten days shall be disposed of in accordance with the provisions of Section 151A of Chapter 140 of the General Laws, as amended."

"The dog officer shall keep an account of all moneys received by him under the provisions of this By-Law and shall forthwith pay over such moneys to the Town Treasurer. He shall file with the Town Accountant a monthly statement of all fees collected during the preceding month."

Chapter Fifty-One, Regulation of Dogs

The Chapter generally outlines the fees and license charges that "shall be deposited in the Town Treasury in a special fund to be known as the Dog Fund, separate from all other monies of the Town. The money in the Dog Fund shall be expended at the direction of the selectmen without further appropriation for the payment and expenses imposed on the Town by (a) Section 151B of said Chapter 140 for emergency care, treatment or disposal by registered veterinarians of dogs and cats injured on ways"

Chapter Sixty-One, Regulations Pertaining to Cats

"He also shall apprehend any cat found by him to be in violation of this By-Law and impound such cat in a suitable place or order the owner or keeper thereof to cause it to be vaccinated for rabies and licensed before returning to said owner or keeper."

"The owner or keeper of any cat impounded under the provisions of this regulation may redeem such cat provided he:

- A. Reimburses the Animal Control Officer for his expenses at a rate of not more than Twenty-Five Dollars (\$ 25) for his initial handling of such cat plus Ten Dollars (\$ 10) for each day, or portion thereof, that he has confined such cat, and

B. Procures from the Town Clerk a license”

“Any cat which has been impounded under the provisions of this By-Law and has not been redeemed by its owner or keeper within three full days shall be disposed of in the same manner as provided in section one hundred and fifty-one A of Chapter one-hundred and forty of the Massachusetts General Laws, as amended.”

Massachusetts General Laws Chapter 140, Section 151A sets forth the specifics which have been incorporated into the By-Laws and Warrant of Appointment stated above.

“the mayor or board of selectmen shall annually within ten days after June first issue a warrant to such dog officer or officers, directing him or them to seek out, catch and confine all dogs within the city or town which then have not been licensed, collared or harnessed”

“and to kill or cause to be killed”

“each such dog which after being detained by or for him for a period of ten days shall not have been licensed, collared or harnessed”

“provided, that at the end of ten days such dog officer may make available for adoption any male or spayed female dog not found to be diseased, for a sum not less than three dollars and shall keep an account of all such moneys received by him for such adoption and shall forthwith pay over such sums to the town treasurer who shall forward such money to the county treasurer in the same manner as dog license money”

“Every dog officer shall make, keep, and maintain a system of records or forms which fully and correctly disclose the following information concerning each animal in his custody: the date and location of each apprehension, a description of each animal, place of confinement; if tagged, the name and address of owners of such animal; name and address of new owner including the date of sale or transfer of such animal; and, if animal is destroyed, the dog officer shall record the method and date of destruction and the name of the person who executed such animal. Every dog officer shall forward a copy of said record to the town or city clerk as soon as possible. Copies of such records, for a period of two years, shall be kept in the offices of the county dog office or town clerk where such dog officer is employed.”

The MGL does not include similar regulations for cats and does not require the licensure of cats although the Town’s By-Laws do.

As described in the following section, the Town Manager continuously requested reports of receipts and activity from the Animal Control Officer without response. The Town Manager also directed the Animal Control Officer to work no more than 19 hours per week. As identified later in this report, the Animal Control Officer frequently exceeded the directed time limits. The Finance Department had noted that the receipts being turned over and deposited have decreased in recent years.

The decreased receipts have happened during a period of increased activity in the Town kennel, according to the Animal Control Officer. Finally, the Finance Department reported that there were problems with veterinary bills including duplicate payments and bills being paid directly to the vet by owners.

As a result of these issues, the Town requested an independent review as outlined in the cover letter to the report.

RECORDS AND REPORTS

The Warrant of Appointment, Town By-Laws and Massachusetts General Laws Chapter 140, Section 151A all require the Animal Control Officer to maintain records and to report receipts and activity to the Town.

We have seen evidence that the Animal Control Officer maintains a log of activity at the facility but we were unable to obtain copies of or access to the logs.

In a written memorandum on June 3, 2010, the Town Manager requested reports of Animal Control activity from the Animal Control Officer for the prior twelve months and if possible for the last three fiscal years. The reports were requested by June 11, 2010.

In another written memorandum dated June 15, 2010, the Town Manager directed certain reports to be prepared by the Animal Control Officer and specified the detail to be included in those reports.

In an e-mail dated September 29, 2010, the Town Manager acknowledged the receipt of a June 2010 report and noted that reports had not been received for July and August.

In an e-mail dated November 12, 2010, the Town Manager states that he is looking for monthly reports for July, August, September, and October.

In an e-mail from the Town Manager to the Police Chief dated February 16, 2011, related to hours being charged, it was also noted that he was not receiving monthly reports.

A memo from the Animal Control Officer to the Chief of Police dated February 22, 2011, in response to the Town Manager's e-mail of February 16, 2011, indicates the Animal Control Officer believes the request for monthly reports to be redundant and states that all her calls are logged onto the timesheets and are logged into IMC (Police Dispatch System).

Reports were finally produced and delivered to the Town Manager in late March of 2011. There was a financial report titled Income – Police Reports. That report summarized deposits for fiscal 2011 for account 001-000-4377. The information in that account does not relate to receipts collected by the Animal Control Officer and is not the information that the Town Manager was seeking or required by the various laws cited above.

A monthly report of activity was submitted for each month from July, 2010, through February, 2011. In addition, Police Log activity related to the ACO was produced for the period July 1, 2010, through March 22, 2011.

We compared the activity in the monthly reports to activity in the times sheets, the Police Logs, and to receipt information. As summarized in Attachment I, the activity in the monthly report did not tie out to activity in the time records or the receipt information. The activity in the Police Logs did not contain sufficient detail of animals released to be useful for comparison purposes.

The animals released and placed per the monthly reports shows six more animals released or adopted than the time sheets document for the months that reports were produced (July 2010 through February 2011). As noted in the next section on receipts, there were 13 more animals released or adopted per the monthly reports than were accounted for in the receipts records. As stated earlier, the ACO maintains logs of activity at the pound but we were unable to obtain copies. Examination of those logs would be helpful in trying to reconcile the inconsistencies in activity between the Monthly Reports, the time sheets and the receipt records.

RECEIPTS

The Animal Control Officer charges owners for dogs and cats that have been impounded at a rate of \$ 25 for the pickup and \$ 10 per day for holding the animal. Those fees are authorized by MGL and the Town's By-Laws. In addition, the ACO has accepted donations and reimbursements for veterinary bills for animals that have been adopted out. The MGL and Town By-Laws do not specify a fee for adoptions and placements other than a minimum of \$ 3.

The ACO turned receipts collected over to the Police Department. The receipts were accompanied by notations on an envelope or piece of paper indicating the number of dogs or cats released or adopted and additional information related to donations or other receipts. The detail sometimes contained information about the dog or cat being released or adopted and sometimes did not contain such information.

We have prepared a spreadsheet of receipt information from the detail on file at the Police Department (Attachment II). The information at the Police Department tied out to the receipts turned over to the Treasurer's Department.

The collection of receipts for animals released does not tie out to information contained in the monthly reports submitted by the ACO nor does it tie out to information contained in the time sheets. Attachment I shows that over 8 months in fiscal 2011 the number of animals released per the Monthly Reports vary from the receipts records by 13 animals released or placed. Attachment I also shows a variance of 6 animals between those released per the time sheets and those released per receipts records.

Fiscal 2010 shows a similar pattern (Attachment I). We do not have monthly reports for any of the months in fiscal 2010. Also, time sheet information was available in sufficient detail for only 9 of the 12 months. For those 9 months, the number of animals released or placed per the time sheets exceeds the collections by 17 releases or placements. That represents more than half of the animals released based on the time sheet detail.

Review of the kennel logs might help identify where the discrepancies exist or at least identify which animals were released without a related receipt record. As noted earlier, we were not provided with access to the kennel logs. In addition, the ACO's refusal to meet with us to discuss these matters leaves uncertainty regarding these discrepancies.

We recommend that further action be taken to try and resolve differences between reported activity and receipts records.

HOURS WORKED

The position of Animal Control Officer is a part-time position and is funded through a separate line item appropriation. The hours necessary to complete the assignments vary based on the number of animals requiring attention and the nature of services that are being provided by the Town.

As described in the next section on Activities Performed at the Oxford Animal Facility, it appears that the nature of the services provided has changed in recent years. Accepting and placing animals as opposed to impounding animals that are not collared or harnessed results in more time commitment on the part of the Animal Control Officer. It appears from the records that the expanded workload has been created without the authorization of the Town Manager and without an increase in the appropriation to cover the additional work.

On November 16, 2009, the Finance Director informed the Town Manager that the Animal Control budget had been "completely exhausted". That is less than 5 months into the fiscal year. She also indicated that no further expenditures (including payroll) could be made from that account. The Town Manager transferred the Animal Control Officer to the Police Department and called for controls to be established in order to keep payroll costs within appropriation limits. On November 19 and November 20 the Police Chief wrote e-mails indicating that he had discussed the 20-hour limitation with the ACO and that procedural changes had been made such that certain activities had been omitted from the position.

The Police Department further issued General Order 2010-3 dated May 4, 2010, which defined the Town's policy on when the Animal Control Officer would be notified to respond.

On June 15, 2010, the Town Manager wrote an e-mail to the ACO which stated that the work week was to be less than 20 hours. It also stated that; "You will operate from the basic premise that we currently operate as a Dog Pound not an animal shelter or placement agency. The handling and holding of animals will be done in strict accordance with the Oxford General By-Laws regarding such."

In an e-mail dated November 12, 2010, the ACO wrote, "With all due respect, I am waiting for health insurance coverage as you and I specifically discussed on numerous occasions, in fact even before I left the University back in April – you must still be thinking about it. I cover 24/7 as well as all holidays and the demand and need for ACO services/PAC Agent duties in Oxford warrant my hours to be well over the 19 that you instructed me to work." This email was sent in response to the Town Manager's request for reports.

On February 16, 2011, the Town Manager wrote an e-mail to the Police Chief and Finance Director stating that the ACO had been charging a large number of hours to the Animal Control payroll line item and that the amount expended had been ahead

of where it was expected to be. Supporting documentation was attached to the e-mail.

On February 22, 2011, the ACO responded to the Police Chief regarding the payroll activities. The ACO described in detail her duties and activities as well as her commitment to animal welfare and public safety. She also noted her belief that the budget for animal control has "not been realistic for years". She goes on to accuse the Town Manager of "slandorous comments, accusations and unfair labor practices" and "creating a hostile work environment".

In the same e-mail she states that she has been granted permission to accept and place surrendered animals (see next section on Activities Performed at the Oxford Animal Facility) and goes on to indicate that the facility has had more animals than usual compared to previous years. She further wrote that "we as a community want to make every effort possible to try and place all healthy animals and not euthanize at the end of a holding period."

The weekly hours per the time sheets are as follows:

Fiscal Year 2010

7/20/09 – 7/25/09	24.5	
7/26/09 – 8/1/09	19.5	
8/2/09 – 8/7/09	31.0	
8/10/09 – 8/15/09	23.0	
8/16/09 – 8/22/09	15.0	
8/23/09 – 8/27/09	11.0	
9/2/09 – 9/4/09	7.5	
11/1/09 – 11/7/09	22.5	
11/8/09 – 11/14/09	17.5	
11/15/09 – 11/21/09	19.0	Discussion with ACO on 20 Hr Limit
11/22/09 – 11/28/09	10.5	
11/29/09 – 12/5/09	16.0	
12/6/09 – 12/12/09	15.0	
12/13/09 – 12/19/09	11.0	
12/20/09 – 1/2/10	36.0	Two Weeks
1/3/10 – 1/9/10	17.0	
1/10/10 – 1/15/10	24.0	
1/16/10 – 1/23/10	26.5	
1/24/10 – 1/29/10	14.0	
1/30/10 – 2/11/10	35.5	Two Weeks
2/14/10 – 2/19/10	15.5	
2/21/10 – 2/27/10	28.0	
3/1/10 – 3/6/10	14.0	
3/7/10 – 3/11/10	12.5	
3/14/10 – 3/20/10	17.5	
3/21/10 – 3/27/10	23.5	
3/28/10 – 4/3/10	20.5	

4/5/10 – 4/10/10	12.0	
4/11/10 – 4/17/10	12.0	Timesheet adds to 13.5, paid for 12
4/18/10 – 4/24/10	31.5	ACO No Longer Working at UMASS
4/24/10 – 5/1/10	25.5	
5/2/10 – 5/8/10	48.0	
5/9/10 – 5/14/10	53.0	
5/16/10 – 5/22/10	41.5	
5/23/10 – 5/29/10	39.5	
5/30/10 – 6/5/10	35.0	Timesheet adds to 27 hours, paid for 35
6/6/10 – 6/12/10	46.5	
6/13/10 – 6/18/10	17.0	Town Manager Directive Re 20 Hrs
6/20/10 – 6/25/10	9.0	

Fiscal Year 2011

6/30/10 – 7/3/10	17.5	
7/4/10 – 7/10/10	22.5	
7/11/10 – 7/17/10	31.0	
7/19/10 – 8/7/10	33.5	Two Weeks
8/8/10 – 8/14/10	48.0	
8/15/10 – 8/21/10	23.0	
8/22/10 – 8/28/10	25.0	
8/30/10 – 9/4/10	34.0	
9/5/10 – 9/11/10	51.0	Timesheet adds to 36.5 hours, paid for 51
9/12/10 – 9/18/10	29.5	
9/19/10 – 9/25/10	31.5	
9/26/10 – 10/2/10	33.0	
10/3/10 – 10/9/10	24.0	
10/11/10 – 10/16/10	30.0	
10/17/10 – 10/23/10	35.5	
10/24/10 – 10/30/10	40.0	
10/31/10 – 11/6/10	39.0	
11/7/10 – 11/13/10	33.0	ACO responds more than 20 hrs warranted
11/14/10 – 11/20/10	40.0	
11/21/10 – 12/11/10	98.0	Two Weeks
12/13/10 – 12/18/10	33.5	
12/19/10 – 12/23/10	31.5	
12/23/10 – 12/31/10	31.5	
12/31/10 – 1/8/11	64.0	Time on 12/31/10 Recorded Twice Time on 1/2/11 Recorded Twice
1/9/11 – 1/14/11	60.0	
1/16/11 – 1/23/11	53.5	
1/23/11 – 1/29/11	64.5	Time on 1/29/11 Recorded Twice
1/30/11 – 2/5/11	47.5	
2/5/11 – 2/11/11	39.5	
2/13/11 – 2/19/11	46.5	Notice by Town Manager Payroll
2/20/11 – 2/26/11	42.0	More Than Expected



The payroll history above shows that the ACO exceeded the 20-hour limit in early fiscal 2010 but then cut back the hours based on directives from the Town Manager and Chief of Police. In late fiscal 2010 the ACO had ceased working for UMASS and the number of hours recorded for work in the Town of Oxford increased substantially.



the hours worked for the Town escalated even more to the point that most of the weeks reflect in excess of 40 hours.

ACTIVITIES PERFORMED AT THE OXFORD ANIMAL FACILITY

The Massachusetts General Laws and the Town By-Laws as stated earlier in the report authorize the Animal Control Officer to pick-up stray dogs and cats and to release the animals for a fee paid by the owners or custodians. The General Laws and By-Laws also call for the animals to be killed, adopted or turned over to a licensed facility after a period of ten days for dogs and three days for cats. The MGL or Town By-Laws do not authorize the Town to accept or release animals surrendered by their owners and to hold them for adoption.

The Commonwealth Department of Agricultural Resources (MDAR) further clarifies the authority of Town Operated Facilities to adopt out animals by their *Guidelines For Operating Animal Rescues or Shelters in the Commonwealth of Massachusetts*. The Department issued an Emergency Order 1-AHO 05 which "requires the registration of those engaged in the activities of operating a rescue/shelter or transporting animals into the Commonwealth for the purpose of rescue or adoption".

In addition, MDAR established policies for determining the operation of shelter/rescue versus other operations covered by the General Laws specifically that of a Town Pound. MDAR requires shelters/rescues to comply with the following standards:

"Consistently act as a public pound (e.g., municipally operated shelters) AND if the shelter charges a fee for adoption or solicits funds, goods or services that would be defined as income by the IRS or the Massachusetts Department of Revenue (DOR) the entity must properly be organized as a nonprofit entity recognized by the IRS and DOR. If the shelter/rescue solicits funds, goods or services that would be defined as charitable contributions the entity must be properly registered with the Massachusetts Office of Attorney General".

In November 2010 the Oxford Animal Control Officer sought and received authorization from MDAR to register the Oxford Facility. The letter authorized the Facility to accept animals from within and outside of Massachusetts under certain conditions. It also states that surrenders from other shelters and foster homes are not allowed.

The letter does not mention accepting fees or donations for adoptive services. I called and spoke with the Director of the Division of Animal Health who signed the November 2010 letter. He stated that to receive fees or donations for adoptive or placement services, the entity needed to be a nonprofit entity. He also stated that this type of activity should not be carried out by a Town Pound.

It is apparent from the kennel activity as presented in the time sheets, reports, and receipt records that the Town of Oxford is accepting surrendered animals and is paying veterinary bills and costs to make the animals available for adoption. In addition, donations are made to cover such costs. Whether that activity is authorized by Town Management or the By-Laws and whether it is appropriate under the

MDAR guidelines for a Town Pound to accept fees or donations for adoptions in the absence of nonprofit status is questionable. The recent expansion of that type of activity also appears to have contributed to the increase in paid hours and the increased hours have not been funded through the appropriation process. In the first ten months of fiscal 2010 there were only 2 cats adopted. In May/June of 2010, the period immediately after the ACO left her previous employment, 3 more cats were adopted. In fiscal 2011 there have been 13 cat adoptions in 8 months.

VETERINARY BILLS

There are times when found or impounded animals require immediate medical attention for their health and for the safety of others. The General Laws and Town By-Laws provide for the authorization to pay such costs.

The Town has had problems related to the authorization and payment for vet bills. The owners of an animal should reimburse the Town for any emergency costs when redeeming their dogs and cats. In addition, the Town has received donations from adoptive families to cover the vet costs for animals that they are adopting.

In addition, the ACO applied for and received grant funds from MVMA Charities, Inc., a Not-for-Profit Supporting Organization of the Massachusetts Veterinary Medical Association. The Town has not developed a policy for the payment and reimbursement of the vet bills. There have been occasions where the owners or adoptive owners have paid vet bills directly to the veterinarian even though the Town has also paid the invoices. On other occasions both MVMA Charities, Inc., and the Town have paid the veterinarian for the same invoices.

On several occasions the Town Accounting office has identified and corrected the duplicative payments but the information provided to them has not been sufficient to result in a level of comfort that the invoices are not being double-paid. The problem is compounded by the fact that the billing record from the veterinarian details the invoices on the statement but does not detail the payments as to source and the invoices to which the receipts are applied. Accordingly, the most recent statement provided, indicates that the Town had paid invoices reimbursed by the MVMA Charities, Inc., and another \$ 100 cash payment by an owner/adoptee which are related to invoices that already have already been paid. These duplicative receipts are offset by open invoices which have yet to be paid. The balance due on the statement is correct but it is difficult to determine what mix of open invoices and duplicate payments makes up the balance due.

An analysis of the most recent billing statement is included as Attachment IV.

The Town needs to make the policy clear as to whether the animals should be receiving medical attention sufficient to adopt out the animals or whether a minimum amount of care is required to afford the owners time to claim the animals within the prescribed period. This policy needs to be in accord with the nature of services to be provided by a Town Pound and whether a nonprofit should be established to carry out adoptive activities. Veterinary bills should be pre-approved by the Town Manager to ensure that the services are in accordance with the Town's policy.

ATTACHMENT I
SCHEDULE OF ACTIVITY

Town of Oxford
Animal Control Officer
Schedule of Activity
FY11

TOTAL ANIMALS RELEASED

	July	August	September	October	November	December	January	February	March	Total
--	------	--------	-----------	---------	----------	----------	---------	----------	-------	-------

Per Receipts	8	5	4	7	8	2	6	4	1	45
Per Timesheets	9	4	8	7	8	4	4	7	7	51

Variance Timesheets to Receipt	(1)	1	(4)	0	0	(2)	2	(3)	1	(6)
--------------------------------	-----	---	-----	---	---	-----	---	-----	---	-----

Per Police Logs	4	2	3	2	5	0	3	3	0	22
-----------------	---	---	---	---	---	---	---	---	---	----

Variance Police Logs to Receipt	4	3	1	5	3	2	3	1	1	23
---------------------------------	---	---	---	---	---	---	---	---	---	----

Per ACO Reports	10	9	3	4	4	1	2	3	3	
Dogs Claimed by Owner	3	-	-	-	-	-	3	3	3	(No charge for this)
Dogs Released Immediately	-	-	-	1	1	1	2	-	-	
Dogs Placed	-	-	3	2	2	3	2	3	3	
Cats Placed	-	-	-	-	1	-	-	-	-	
Cats Claimed by Owner	13	9	6	7	8	5	9	9	-	

Report Over per Receipts	2	4	2	-	-	3	-	2	2	13
--------------------------	---	---	---	---	---	---	---	---	---	----

Report Over per Timesheets	1	5	(2)	-	-	1	2	(1)	(1)	6
----------------------------	---	---	-----	---	---	---	---	-----	-----	---

Town of Oxford
Animal Control Officer
Schedule of Activity
FY10

	August	November	December	January	February	March	April	May	June	Total
Per Receipts	1	2	1	0	0	0	2	5	3	14
Per Timesheets	1	2	2	1	1	1	4	11	8	31
Variance	0	0	(1)	(1)	(1)	(1)	(2)	(6)	(5)	(17)

Please note the timesheets for the period 7/1/09 through 7/20/09 do not contain any detail or descriptions, only total hours.
Also there were no timesheets for the period of 9/5/09 through 10/31/09.

Summary of Variances Above

December	No money collected for adoption of Francis
January	No money collected for adoption of Duke
February	Pug picked up and released to owner same day - no money collected
March	Dog picked up and released to owner same day - no money collected
April	No money collected for adoption of 2 Bonin dogs
May	No money collected for adoption of Puddles, Lucky, or a kitten. 1 cat and 1 dog picked up and released to owner same day - no money collected
June	No money collected for adoption of kitten 2 dogs picked up and released to owner same day - no money collected 2 dogs picked up and released to owner following day - no money collected

ATTACHMENT II
ANIMAL CONTROL RECEIPTS

Town of Oxford
Animal Control Receipts
Fiscal 2011

Date	Turnover #	Total Deposit	Cash	Check	Pickup	Board	Other	Date	Method of Payment	Description	Agreed to Police Log	Call #	Agreed to Timesheet	Day
3/8/2011	ACO2011-06	100.00	75.00	25.00	25.00		50.00	3/5/2011	Cash	Donation toward vet bill				
					25.00			2/23/2011	Cash	Dog pick up - Riley, Irish Setter Prefontaine				
					25.00			1/29/2011	Check	Dog pick up & board - Bruski				
2/18/2011	ACO2011-05	731.73	135.00	596.73	25.00	10.00	50.00 (50.00)	1/29/2011	Check	Donation to new shelter				
					25.00			2/18/2011	Check	Returned to Shelia to be given to committee				
					25.00	20.00		1/11/2011	Check	Dog pick up - Odie				
					25.00			2/4/2011	Check	Dog pick up & board - Chief	Y	11-2770	Y	2/4/2011
					25.00			2/4/2011	Check	Donation - cat placement - Fluffy			Y	1/31/2011
							75.00	2/5/2011	Check	Donation - cat placement - Ricki			Y	2/5/2011
					25.00			1/10/2011	Check	Dog pick up - Roger Peck				
					25.00		50.00	12/29/2011	Cash	Donation - kitten placement - Leandra Shenette			Y	12/29/2010
					25.00	10.00		1/26/2011	Cash	Dog pick up & board - Deane Voas			Y	1/26/2011
					50.00			1/21/2011	Cash	Pick up 2 dogs - Raymond Blouin			Y	1/21/2011
							163.73	1/19/2011	Check	Vet care - Baby Sister - David Hebert			Y	1/21/2011
							98.00	12/20/2010	Check	Adoption of cat - Joseph DePasquale			Y	12/13/2010
12/20/2010	ACO2011-04	295.00	200.00	90.00	25.00				Cash	Pick up				
					25.00				Cash	Pick up - Donna Turcotte				
							10.00		Cash	Donation - Donna Turcotte				
							25.00	11/22/2010	Check	Donation - New Shelter				
							(25.00)	12/20/2010	Check	Returned to Shelia				
					25.00	20.00		11/22/2010	Cash	Dog pick up & 2 days board - Erickson	Y	10-28822	Y	11/22/2010
										Note: Per police logs and timesheets, dog appears to have been picked up on 11/22/10 and would have only been boarded for 1 day				
							5.00	11/22/2010	Cash	Donation				
					25.00	10.00		11/9/2010	Check	Dog pick up & board - Joseph Maggone			Y	11/16/2010
							50.00	11/17/2010	Cash	Donation for adoption of cat - Socks - Julie Buitkus			Y	11/14/2010
					25.00			11/14/2010	Check	Dog pick up - Harley	Y	10-28155	Y	11/14/2010
					25.00	20.00		11/7/2010	Cash	Dog pick up & 2 days board - Bear - Davide Gemm	Y	10-27236	Y	11/4/2010
							35.00	11/10/2010	Check	Jill & John Emond				
10/26/2010	ACO2011-03	689.10	254.10	435.00	25.00	10.00	5.00 (26.90)	11/10/2010	Cash	Dog Pick up & board, Donation				
								10/8/2010	Cash	Donation & part of pick up/board went to Shelter Committee				
					25.00	10.00		10/7/2010	Cash	Pick up & board - Black Lab - David Winsky	Y	10-24494	Y	10/5/2010
										Note: Per police logs and timesheets, dog appears to have been picked up on the same day that it was released and would not have been boarded.				
					25.00	30.00			Cash	Pick up & 3 days board - Stitch - Karen McIntyre				
					25.00	10.00		9/26/2010	Cash	Dog Pick up & board, Donation	Y	10-23525	Y	9/26/2010
							(5.00)	9/26/2010	Cash	Donation went to Shelter Committee				
					25.00	20.00		9/24/2010	Cash	Dog pick up & 2 days board	Y	10-23325	Y	9/24/2010
										Note: Per police logs and timesheets, dogs appears to have been picked up on 9/23/11 and would have only been boarded for 1 day				
					25.00			9/7/2010	Cash	Dog pick up	N	N/A	Y	9/7/2010

Date	Turnover#	Total Deposit	Cash	Check	Pickup	Board	Other	Date	Method of Payment	Description	Agreed to Police Log	Call #	Agreed to Timesheet	Day
8/27/2010	ACO2011-02	192.00	102.00	90.00	50.00	40.00		10/18/2010	Cash	Donation - cat placement (\$46 to cover vet bill, \$4 donation to shelter)	Y	10-25941	Y	10/21/2010
					25.00	10.00	(4.00)	10/18/2010	Cash	Donation above went to Shelter Committee	N	N/A	Y	10/17/2010
							100.00	10/21/2010	Check	Dog pick up & board - Chief - Cheryl LeBlanc	N	N/A	Y	9/19/2010
							250.00	10/18/2010	Check	Donation for Mindy & Call - Julie Raba	N	N/A	Y	9/19/2010
							50.00	9/19/2010	Check	Donation for cat - Phillip Dusseaut				
							251.00	9/1/2010	Cash	Donation - EW Castelo Inc.				
							(251.00)	9/1/2010	Cash	Donation to pay DVM bill and to Shelter fund				
								9/1/2010	Cash	Donation above went to Shelter Committee				
								8/13/2010	Check	2 dogs pickup & 2 days board for each dog - Jerry & Francine - Richard Duquette	Y	10-19421	Y	8/13/2010
										Note: Per police logs and timesheets, dogs appear to have been picked up on 8/12/10 and would have only been boarded for 1 day				
							2.00	8/14/2010	Cash	Donation from Mrs. Allain	N	N/A	Y	8/26/2010
					25.00				Cash	Dog pick up				
					25.00	10.00	5.00	8/13/2010	Cash	Dog pick up & board - Boucher				
					25.00	10.00			Cash	Dog pick up & board - Ed Schellback				
7/30/2010	ACO2011-01	380.00	80.00	300.00	25.00	50.00		7/16/2010	Check	Dog pick up & 5 days board - Carol Brunnett	Y	10-17044	Y	7/16/2010
										Note: Per police logs and timesheets, dog appears to have been picked up on 7/10/10 and would have been boarded for 6 days				
					25.00	10.00	50.00	7/16/2010	Check	Dog pick up & board; \$50 fine for leash law violation - Mugsey - Nancy Nelson	Y	10-17054	Y	7/16/2010
							(50.00)	7/19/2010	Check	Fine for leash law violation went to Town Clerk				
					25.00	10.00	5.00	7/19/2010	Cash	Dog pick up & board; \$5 donation				
					50.00	40.00		7/4/2010	Check	2 dogs pickup & 2 days board for each dog - Bubba & Abby - Carol Brunnett				
					50.00	40.00		7/1/2010	Cash	2 dogs pickup & 2 days board for each dog	Y	10-16006	Y	7/5/2010
					25.00	10.00	15.00	7/12/2010	Check	Dog pick up & board; \$15 donation - Catherine Waud				

Town of Oxford
Animal Control Receipts
Fiscal 2010

Date	Turnover#	Total Deposit	Cash	Check	Pickup	Board	Other	Date	Method of Payment	Description	Agreed to Police Log	Call #	Agreed to Timesheet	Day
6/30/2010	ACO2010-07	250.00	215.00	35.00	25.00	10.00	30.00	6/8/2010	Cash	Dog pick up & board	Y		Y	6/8/2010
					25.00	10.00	5.00	6/7/2010	Cash	Pick up deceased dog - Waite St	Y		Y	6/6/2010
					50.00	20.00		6/5/2010	Cash	Dog pick up & board - Lola - Joel Masley	Y		Y	6/4/2010
					25.00	10.00		5/24/2010	Cash	2 dogs pick up & board	Y		Y	5/23/2010
					25.00	10.00		5/24/2010	Check	Dog pick up & board - Mugsy - Nancy Nelson	Y		Y	5/24/2010
					25.00	10.00	40.00	6/13/2010	Cash	Adoption for Koda	Y		Y	6/13/2010
5/13/2010	ACO2010-06	130.00	35.00	95.00	25.00	10.00		4/26/2010	Check	Dog pick up & board - Mugsy - Nancy Nelson	Y		Y	4/26/2010
					25.00	10.00		4/27/2010	Cash	Dog pick up & board	Y		Y	4/19/2010
					25.00	10.00		5/10/2010	Check	Dog pick up & board - Tucker - Deborah Homer	Y		Y	5/10/2010
					25.00	10.00		5/12/2010	Check	Dog pick up & board - Kenneth Strong	Y		Y	5/11/2010
2/4/2010	ACO2010-05	145.14	-	145.14	25.00	10.00		12/11/2009	Check	Refund from Wal-mart for duplicate payment	Y		Y	12/6/2009
12/21/2009	ACO2010-04	95.00	-	95.00	25.00	10.00		12/6/2009	Check	Dog pick up & board - Diesel	Y		Y	11/8/2009
					25.00	10.00		11/8/2009	Check	Dog pick up & board - Mugsy - Nancy Nelson	Y		Y	11/8/2009
					25.00	10.00	25.00	11/7/2009	Check	Donation for cat adoption - Jack - Sharyn Williams	Y		Y	11/8/2009
10/30/2009	ACO2010-03	215.00	-	215.00	25.00	10.00		10/10/2009	Check	Donation for kitten adoption - Jennifer Cobb	Y		Y	12/6/2009
					25.00	10.00		10/5/2009	Check	Cat pick up & board - Kelley Meyer	Y		Y	11/8/2009
					25.00	10.00	125.00	10/20/2009	Check	Pick up - Danielle Porter	Y		Y	7/30/2009
					25.00	10.00		9/18/2009	Check	Donation for cat adoption - Crinkle Cut - Bonnie Bond	Y		Y	7/30/2009
9/16/2009	ACO2010-02	150.00	75.00	75.00	25.00	10.00		9/18/2009	Cash	Pick up & board - Mr. Latunga	Y	09-16920	Y	7/30/2009
					25.00	10.00	40.00	7/30/2009	Cash	Spay deposit - Mrs. Packard	Y		Y	7/30/2009
					25.00	10.00	40.00	8/15/2009	Check	Dog pick up & board - David Porter	Y		Y	7/30/2009
					25.00	10.00		7/17/2009	Check	Daniel Riley	Y		Y	7/30/2009
7/30/2009	ACO2010-01	369.44	225.00	144.44	25.00	30.00		7/17/2009	Check	Pick up & 3 days board - Arthur - Michael Alicandro	Y	09-16920	Y	7/23/2009
					50.00	10.00		7/4/2009	Cash	2 dog pick ups	Y		Y	7/23/2009
					25.00	20.00		7/4/2009	Check	Dog pick up & 2 days board - Snoopy - Denise Jobin	Y	09-15825	Y	7/23/2009
					25.00	10.00		7/22/2009	Cash	Dog pick up & board	Y		Y	7/23/2009
					25.00	10.00	80.00	7/22/2009	Cash	Donation for adoption	Y		Y	7/23/2009
					25.00	10.00			Cash	Dog pick up & board - Jake	Y		Y	7/23/2009
					25.00	10.00			Cash	Dog pick up	Y		Y	7/23/2009
					25.00	10.00	9.44	7/28/2009	Check	Dog pick up & board - Cody - Peter Mason	Y		Y	7/23/2009
					25.00	10.00		7/29/2009	Check	Reimbursement from Shelia Donohue - Walmart gum purchase charged to ACO account in error	Y		Y	7/23/2009

ATTACHMENT III

DELIBERATELY BLANK PAGE

INFORMATION CONTAINED IN ATTACHMENT III IS CONSIDERED TO BE CONFIDENTIAL

ATTACHMENT III

DELIBERATELY BLANK PAGE

INFORMATION CONTAINED IN ATTACHMENT III IS CONSIDERED TO BE CONFIDENTIAL

ATTACHMENT IV
VETERINARY BILLINGS

Schedule of Veterinarian Bills

Beginning Balance	Services Rendered		Payments	Ending Balance	Adoption Notes
Carryforward	199.60 ¹				
7/2/2010			(199.60) ¹		
7/21/2010	94.10 ¹	D			
8/10/2010	56.00 ¹	D			
9/1/2010	79.00 ¹	D			
9/2/2010	142.00 ¹	H			
9/10/2010	49.00 ¹	D			
9/27/2010	8.00 ¹	H			
10/1/2010			(278.10) ¹	Sum of D	
10/15/2010	18.00 ¹	H			
10/18/2010	46.00 ¹	H			Vet bills were for Cali - adopter paid \$50 donation to Town
10/29/2010			(214.00) ¹	Sum of H	
11/16/2010	262.56 ¹	E			\$53.50 of these vet bills were for Socks - adopter paid \$50 donation to Town
11/19/2010	20.00 ¹	E			
11/26/2010	168.00 ¹	E			
11/29/2010	25.00 ⁵				
12/3/2010	369.73 ³	B			
12/10/2010			(450.56) ¹	Sum of E	
12/14/2010	98.00 ¹	G			Vet bills were for Craig - adopter paid \$98 donation to Town
12/15/2010	176.00 ²				
12/16/2010	11.00 ¹	G			
12/17/2010	114.60 ²		(25.00) ⁵		
12/20/2010	52.00 ¹	I			
12/21/2010	126.38				
12/22/2010	127.00		(5.50)		
12/31/2010	54.00 ¹	A	(109.00) ¹	Sum of G	Vet bills were for Ricki - adopter paid \$75 donation to Town
1/4/2011	222.50 ¹	A			
1/10/2011	24.00 ¹	A			
1/11/2011	24.75				
1/18/2011	286.19 ¹	F			\$136.46 of these vet bills were for Fluffy - adopter paid \$130 donation to Town
1/19/2011	28.33 ⁴	A, F			
1/31/2011	96.85 ¹	A			
2/4/2011	10.00 ¹	B	(302.19) ¹	Sum of F	
2/8/2011	486.18 ¹	A			
2/9/2011	13.50 ¹	C			
2/10/2011	5.80 ¹	C			
2/14/2011	15.40 ¹	C			
2/15/2011	729.28 ¹	C			
2/18/2011			(911.86) ¹	Sum of A	
2/22/2011	307.81 ¹	B			
2/24/2011	277.21 ¹	B			
2/26/2011	27.50 ¹	B			
3/3/2011	95.00 ¹	I			
3/4/2011			(763.98) ¹	Sum of C	
3/9/2011	473.00				
3/11/2011			(992.25) ¹	Sum of B	
3/14/2011	11.00				
3/17/2011			(528.26) ²		
3/18/2011			(147.00) ¹	Sum of I	
3/23/2011	95.00				
3/28/2011			(100.00)		
	199.60	5,325.67	(5,027.30)	497.97	

Reconciliation

Total Invoices Outstanding	857.13
Plus: 20% of MVMA bills Outstanding	132.07
Less: Duplicate Payment	(369.73)
Less: Duplicate Payment	(16.00)
Less: Cash Payment for Blue	(100.00)
Less: Unidentified	(5.50)
	<u>497.97</u>

- ¹ Bills paid by Town of Oxford
- ² \$528.26 (80%) paid by MVMA, remaining \$132.07 outstanding
- ³ Duplicate payment - paid by Town and MVMA
- ⁴ Duplicate payment - paid by Town twice
- ⁵ Bills paid directly by adopter

Findings:

- 1) MH&Co noted 2 duplicate payments. One invoice in the amount of \$369.73 was paid by both the Town and MVMA Charities. The second invoice in the amount of \$16 was paid twice by the Town
- 2) MH&Co noted multiple invoices that indicated "To be adopted - vet bill covered". However, we were unable to traced these animals into the ACO timesheets or receipt logs and as such are unable to tell whether payments were actually made for these animals or if payments may have be sent directly to the vet, which would indicate additional duplicate payments.
- 3) MH&Co noted that there was a cash payment made towards Blue, however all of the medical bills related to Blue were already paid. This would indicate that this is a duplicate payment.