



# City of New York

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## OFFICE OF THE COMPTROLLER

Scott M. Stringer  
COMPTROLLER



## MANAGEMENT AUDIT

**Marjorie Landa**

Deputy Comptroller for Audit

Audit Report on Animal Care & Control  
of New York City, Inc.'s Operating  
Practices

MH19-068A

September 15, 2020

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
SCOTT M. STRINGER

September 15, 2020

To the Residents of the City of New York:

My office has audited Animal Care and Control of New York City, Inc. (ACC) to determine whether it is in compliance with the requirements of its contract with the Department of Health and Mental Hygiene (DOHMH) regarding shelter conditions and animal care. We perform audits such as this to help ensure that essential City services are provided.

This audit found that ACC is generally in compliance with the terms of its DOHMH contract. However, deficiencies were identified in, among other things, shelter conditions, including unacceptable humidity levels and sounds of predator species heard in prey rooms; computer inventory records that did not always accurately record the quantity of unopened controlled substances on hand; and medical care protocols pertaining to the administration of vaccinations, screening examinations, and weighing of animals not being consistently followed.

To address these issues, the audit made 21 recommendations, including that ACC and DOHMH should make sure that all rooms housing animals contain a working humidity/temperature monitor to help ensure that humidity levels are maintained at levels that provide a healthy environment for the animals; ACC should consider adding sound mitigation mats to all of the Animal Care Centers; ACC should follow its policies and procedures to ensure that its computer inventory records properly reflect the quantity of unopened controlled substances on hand; and ACC should ensure that staff is consistently adhering to its animal care protocols that govern examinations, vaccinations, and weight assessments.

The results of the audit have been discussed with ACC and DOHMH officials, and their comments have been considered in preparing this report. Their complete written responses are attached to this report.

If you have any questions concerning this report, please email my Audit Bureau at [audit@comptroller.nyc.gov](mailto:audit@comptroller.nyc.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Scott M. Stringer".

Scott M. Stringer

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# CITY OF NEW YORK OFFICE OF THE COMPTROLLER MANAGEMENT AUDIT

## Audit Report on Animal Care & Control of New York City, Inc.'s Operating Practices

**MH19-068A**

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### EXECUTIVE SUMMARY

We conducted this audit to determine whether Animal Care and Control of New York City, Inc., doing business as Animal Care Centers of NYC (ACC), is in compliance with the requirements of its contract with the Department of Health and Mental Hygiene (DOHMH) regarding shelter conditions and animal care. Specifically, we examined the adequacy of the organization's shelter conditions, the accuracy of its inventory records for controlled substances, and its adherence to its animal care protocols. In addition, we reviewed DOHMH's monitoring and oversight of ACC.

ACC is a non-profit organization that operates the New York City (City) municipal animal shelter system under a contract, which runs until June 30, 2052. ACC's contract with the City requires it to shelter, hold, examine, test, spay/neuter, microchip, place for adoption, assure humane care and disposition of, and otherwise control animals, which ACC or the City has seized or accepted. ACC operates five locations throughout the City: three full-service Animal Care Centers in Manhattan, Brooklyn, and Staten Island and two receiving centers in Queens and the Bronx.

ACC provides shelter to over 20,000 animals each year. According to its audited financial statements for Fiscal Year 2018, ACC reported total revenue of \$21,679,980 and total expenses of \$21,183,702.

### Audit Findings and Conclusion

This audit found that ACC is generally in compliance with its DOHMH contract with regard to shelter conditions and animal care. However, we identified deficiencies in a number of ACC functions, including shelter conditions, computer inventory records for controlled substances, and certain medical care protocols.

With regard to shelter conditions, we found deficiencies related to unacceptable humidity levels, sounds of predator species heard in prey rooms, food found that was past its "best by" date, peeling paint and exposed surfaces, and expired non-controlled medications. Through inventory counts we conducted of the unopened controlled substances found at the three full-service Animal Care Centers on July 15, 2019, we found that ACC's computer inventory did not always accurately

record the quantity of unopened controlled substances on hand. In addition, our review of a sample of animal medical records revealed some areas of concern, specifically pertaining to the administration of vaccinations, screening examinations, and weighing of animals, as well as a high rate of respiratory infections.

Finally, we found that the Manhattan Animal Care Center's planned renovation of garage space into an adoption center remains incomplete and the Center lacks a backup generator. We also found that DOHMH did not conduct comprehensive assessments of ACC's adherence to the contract's scope of services in a timely manner.

## Audit Recommendations

Based on our findings, we make 21 recommendations, including the following:

- ACC and DOHMH should make sure that all rooms housing animals contain a working humidity/temperature monitor to help ensure that humidity levels are maintained at levels that provide a healthy environment for the animals.
- ACC should consider adding sound mitigation mats to all of the Animal Care Centers.
- ACC should formally document its 2-week review policy, which has shelter staff conduct thorough inventory reviews of the shelter's food supply to ensure that the shelter is not storing food that is past the manufacturer's "best by" date.
- DOHMH should establish formal written policies with specific timeframes for routine repairs and periodic maintenance, such as painting and related work.
- ACC should frequently review its stock of medications to help ensure that expired medications are not included in its inventory.
- ACC should follow its policies and procedures and update its EPMX records on a daily basis to ensure that its computer inventory records properly reflect the quantity of unopened controlled substances on hand.
- ACC should ensure that staff is consistently adhering to its animal care protocols that govern examinations, vaccinations, and weight assessments.
- DOHMH and ACC should work with DOB and DDC to expedite the conversion of the Manhattan Animal Care Center's garage space.
- DOHMH should install a backup generator at the Manhattan Animal Care Center, as was its intention approximately five years ago.
- DOHMH should ensure that it consistently performs and documents assessments of ACC's adherence to the contract's scope of services within the established timeframes.

## Agency Response

Of the 21 recommendations made in this audit, 10 were directed to ACC only, 8 were directed to DOHMH only, and 3 were directed jointly to ACC and DOHMH. In its response, ACC generally agreed with 10 of the 13 recommendations directed to it. Of the remaining three recommendations, ACC partially agreed with the recommendation regarding adding sound mitigation mats; stated it will take the recommendation that it maintain its records of spot checks

under advisement; and did not indicate whether it agreed or disagreed with the recommendation that it should follow its procedures to update its EPMX records on a daily basis.

In DOHMH's response, the agency generally agreed with 8 of the 11 recommendations directed to it. Of the remaining three recommendations, DOHMH partially agreed with the recommendation that it contractually require ACC to maintain an accurate computer inventory system, disagreed with the recommendation that it establish written policies for routine repairs and periodic maintenance, and did not directly address the recommendation that it consistently perform and document assessments of ACC's adherence to the contract's scope of services within the established timeframes. In that regard, DOHMH disagreed with the finding that its assessment reports on ACC's contract compliance were not consistently issued as required.

# AUDIT REPORT

## Background

ACC is a not-for-profit 501(c)(3) corporation responsible for operating the City municipal animal shelter system. ACC's responsibilities include rescuing, caring for, and finding homes for animals in the City in accordance with the terms of contracts it has entered into with DOHMH, starting in January 1995.

Part of ACC's mission is to find homes for homeless and abandoned animals—primarily cats, dogs, and rabbits—by offering animals for adoption directly to the public and by partnering with more than 200 animal placement organizations, known as ACC's New Hope partners. ACC's leadership team is charged with carrying out the organization's mission. Its leadership includes, among others, a thirteen-member board of directors, a Chief Executive Officer, and a Director of Veterinary Services.<sup>1</sup>

ACC operates out of five locations in the City, one in each borough: three full-service Animal Care Centers in Manhattan, Brooklyn, and Staten Island and two receiving centers in Queens and the Bronx. The three full-service Animal Care Centers are open 8AM to 8PM, seven days a week, and offer adoption hours from 12PM to 8PM on weekdays and from 10AM to 6PM on weekends. The receiving centers in Queens and the Bronx are open seven days a week from 10AM to 6PM and generally differ from the full-service Animal Care Centers in that they only offer admissions and surrender prevention services. The receiving centers do not hold animals overnight, do not provide medical care to animals, and do not generally offer adoptions (although the Bronx Admissions Center has recently started offering kitten adoptions on various select weekends). Animals that enter an ACC receiving center are transferred by van to a full-service Animal Care Center at least once a day. The focus of our audit was on the three full-service Animal Care Centers.

The DOHMH Bureau of Veterinarian and Pest Control, Veterinary Public Health Services provides oversight of the City's contract with ACC through periodic onsite visits by DOHMH staff, including weekly visits by veterinarians. Through direct observations of conditions and record reviews, DOHMH assesses ACC's adherence to animal shelter standards of care to ensure compliance with the contract and the Association of Shelter Veterinarians' *Guidelines for Standards of Care in Animal Shelters* (Guidelines).<sup>2</sup> These Guidelines provide a tool that enables communities and animal welfare organizations of all sizes to identify minimum standards of care, as well as best and unacceptable practices. The Guidelines are relied on by ACC and serve as the basis for its policies and procedures.

To carry out its operations, ACC utilizes a database system referred to as Shelter Buddy. Shelter Buddy, which is accessed through the internet, allows ACC to maintain information on the animals that enter its facilities, including the type of animal, the medical services provided, and the outcome of the animals' stay with ACC (e.g., adopted, euthanized, died for other reasons).

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<sup>1</sup> Veterinary Services provides medical care for the animals housed at the full-service Animal Care Centers.

<sup>2</sup> The Association of Shelter Veterinarians is an international organization, whose mission is to improve the health and well-being of animals in shelters through the advancement of shelter medicine. The *Guidelines for Standards of Care in Animal Shelters* is the result of work that the association began in 2008 to address the lack of guidelines or standards of care for animals in shelters.

The current contract agreement between ACC and DOHMH took effect on February 1, 2019 and runs until June 30, 2052. The previous contract ran from July 1, 2010 through June 30, 2015 with two renewals for the periods July 1, 2015 through June 30, 2018 and July 1, 2018 through January 31, 2019. According to the current and previous contract, ACC is to provide animal care services to the City. The contract requires that ACC shelter, hold, examine, test, spay/neuter, microchip, place for adoption, assure humane care and disposition of, and otherwise control animals, which ACC or the City has seized or accepted.

According to its audited financial statements for Fiscal Year 2018, ACC had total revenue of \$21,679,980, of which \$14,893,364 was received from the City.<sup>3</sup> In addition, ACC had total expenses of \$21,183,702 for Fiscal Year 2018, of which \$18,543,382 was spent on the health and welfare of the animals. Based on ACC's *Asilomar Report*<sup>4</sup> for Calendar Year 2018, ACC took in over 20,000 cats and dogs in 2018.

## Objective

The objective of this audit was to determine whether ACC is in compliance with its DOHMH contract with regard to shelter conditions and animal care.

## Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope of this audit was July 1, 2016 through November 13, 2019. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

## Discussion of Audit Results with ACC and DOHMH

The matters covered in this report were discussed with both ACC and DOHMH officials during and at the conclusion of this audit. A preliminary draft report was sent to ACC and DOHMH and discussed at an exit conference held on June 5, 2020. On July 9, 2020, we submitted a draft report to both ACC and DOHMH with a request for comments. We received a written response from ACC and DOHMH on July 23, 2020.

Of the 21 recommendations made in this audit, 10 were directed to ACC only, 8 were directed to DOHMH only, and 3 were directed jointly to both ACC and DOHMH. In its response, ACC agreed

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<sup>3</sup> ACC also receives revenue from other sources, including contributions and monies collected by the shelters for various services offered to the public.

<sup>4</sup> *Asilomar Reports*, which ACC publishes monthly on their website, provide key statistical information on ACC's operations, such as the number of canine and feline intakes, adoptions, transfers, returns to owner, and euthanasia cases that transpired within that past month.



with 10 of the 13 recommendations directed to the organization. Of the remaining three recommendations, ACC partially agreed with the recommendation regarding adding sound mitigation mats; stated that it will take the recommendation that it should maintain its records of spot checks under advisement; and did not indicate whether it agreed or disagreed with the recommendation that it should follow its procedures to update its EPMX records on a daily basis.

In DOHMH's response, the agency generally agreed with 8 of the 11 recommendations directed to it. Of the remaining three recommendations, DOHMH: partially agreed with the recommendation that it contractually require ACC to maintain an accurate computer inventory system; disagreed with the recommendation that it establish written policies for routine repairs and periodic maintenance; and did not directly address the recommendation that it consistently perform and document assessments of ACC's adherence to the contract's scope of services within the established timeframes. In that regard, DOHMH disagreed with the finding that its assessment reports on ACC's contract compliance were not consistently issued as required. Specifically, DOHMH stated,

The auditors do not dispute that DOHMH conducted these assessments during the audit period or that DOHMH documented its findings in reports provided to ACC. The auditors fault DOHMH, however, for not always conducting comprehensive assessments and issuing a written report in each quarter. Yet the auditors fail to note that DOHMH was not required to issue quarterly reports.

DOHMH's claim that we do not dispute that DOHMH conducted the required assessments during the audit period is incorrect. While the report does acknowledge DOHMH's argument that the agency was not required to *issue reports* on a quarterly basis, DOHMH also acknowledged during the exit conference that the assessments were nonetheless required to be *conducted* quarterly. However, DOHMH was unable to provide evidence that this occurred. The report notes that DOHMH provided no evidence that it assessed ACC's performance for a portion of the audit period (August 2017 through December 2017).

Regarding the scope and number of the monitoring reports, DOHMH stated,

The auditors further misrepresent the scope and number of DOHMH monitoring reports. First, the auditors list four reports by DOHMH in their table but DOHMH issued six reports—all of which were provided to the auditors. Next, the auditors err in listing the time periods for some of the reports and fail to account for the full scope of review documented in the six reports. Each of the six DOHMH reports assessed ACC's compliance with contract requirements; compliance with city, state and federal laws; shelter standards and medical protocols; shelter software reports and shelter records. In fact, DOHMH assessments were more frequent and more comprehensive than the contract required.

We disagree with DOHMH's claim that we misrepresented the scope and number of monitoring reports. On multiple occasions throughout the audit, we requested that DOHMH provide us with all assessment reports that show its adherence to the required monitoring of ACC, and we presented the tally of the documents DOHMH provided in the chart on page 27 in our report. However, it was not until the exit conference—well over a year after our initial request in September 2018—that DOHMH officials provided us with additional assessment reports. (At that time, officials also stated that the report we had been provided previously, identified as Report 1 in our audit report, was actually a summary of three individual draft reports.) DOHMH officials did

not provide a reason for failing to provide these documents when we had initially requested them, nor did they provide evidence that would allow us to confirm that these reports were prepared prior to our requests for them.

DOHMH further stated,

The auditors also state “... of the 10 quarterly reports that should have been completed under the prior contract for the period of July 1, 2016, through January 31, 2019, DOHMH provided no evidence during the course of audit fieldwork to indicate that these assessments were, in fact, performed quarterly. Instead, DOHMH provided us with only four assessment reports.” [Italics in original.] However, the auditors only requested from DOHMH the assessment reports and did not request any other evidence of assessments.

DOHMH’s statement that we did not request any other evidence of assessments is incorrect. As noted in this report, DOHMH indicated that it utilized various activities, including site visits and reviews of shelter records, as part of an in-depth review of ACC’s practices; however, DOHMH did not provide us with evidence of these efforts other than the formal assessment reports.

DOHMH disagrees with the auditor’s statement that “In the absence of periodic documented assessment reports, DOHMH is less able to ensure that its reviews and communications covered all of the areas that would be considered during the formal periodic assessments.” [Italics in original.] The contract monitoring process is structured to ensure that assessments cover all contract areas routinely and complaints are investigated. DOHMH tracks when each contract area is monitored in order to plan for regular monitoring of all ACC facilities for contract requirements (covering all contract service areas) and for verifying that ACC comes into compliance with previously documented non-compliance or partial compliance.

Neither during the audit nor in its response has DOHMH provided evidence showing that these reviews were conducted quarterly as called for in its contract with ACC. Assessments should be conducted in a manner that provides DOHMH with timely information on ACC’s operations and which would allow for timely corrective measures for any deficiencies that are identified.

Finally, DOHMH stated,

During the audit, the auditors only requested DOHMH’s reports but did not request tracking documents. DOHMH described to the auditors the process by which DOHMH tracks and documents communications and issues and following the Exit Conference, DOHMH provided the documented tracking system that ensures contract areas are regularly monitored. Through this process of monitoring and corrective action verification, DOHMH has ensured that ACC generally complies with contract requirements, shelter standards and applicable regulations, which the auditors have also acknowledged.

DOHMH’s claim that we did not ask the agency for evidence that it tracked ACC’s compliance with the contract is not accurate. During the audit, we met with the DOHMH official responsible for monitoring ACC’s compliance with the contract to discuss how compliance was tracked; however, it was not until after the exit conference that DOHMH first informed us of the

aforementioned tracking system. Furthermore, DOHMH did not provide any documentary evidence showing when this tool had been developed and when it was put into use.

After carefully reviewing DOHMH's arguments, we find no basis for amending the findings of this report. The full text of ACC and DOHMH responses are included as addenda to this report.

## FINDINGS AND RECOMMENDATIONS

This audit found that ACC is generally in compliance with its DOHMH contract with regard to shelter conditions and animal care. Specifically, by contrast with the findings of our prior audit of its operations,<sup>5</sup> ACC has improved security measures surrounding the safeguarding and administration of controlled substances.<sup>6</sup> This audit also found that ACC has established controls over its operations and animal care practices, including written policies and procedures, population control protocols, and documentation to account for the circumstances and conditions of animals that are euthanized. However, we also found deficiencies in a number of areas relating to shelter conditions, computer inventory records for controlled substances, and certain medical care protocols.

With regard to its controls over conditions and care, we found that ACC has several written policies and procedures that govern its operations and medical care, including its intake processes, cleaning processes, and its feeding and nutrition protocols. In addition, to combat overcrowding, ACC has implemented online adoption services and programs, such as the Surrender Prevention Program and Community Pets, that provide goods and services to pet owners needing assistance to enable them to maintain their pets at home. Regarding the maintenance of controlled substances, we found that ACC kept the controlled substances in locked safes that are only accessible to authorized personnel using a fingerprint scanner and a digital code.

With regard to the maintenance and disposition of animals taken in by ACC, according to information contained in Shelter Buddy:

- ACC took in 9,558 live canines and felines during the six-month period of January 1 – June 30, 2018.<sup>7</sup> Of these, ACC’s records showed that 8,757 (92 percent) were “live released” as follows: 4,984 were transferred to New Hope partners, 2,977 were adopted, 764 were reclaimed by their owners, and 32 were returned to the persons that initially surrendered them to the shelter (returned surrenders).
- ACC’s records reflect that another 89 animals (<1 percent) died while in ACC’s care, deaths that the organization categorized as unassisted deaths (where the animals were not euthanized).
  - Our review of ACC’s records for a randomly selected sample of 25 of the 89 animals revealed that 22 of them arrived at a shelter in very poor medical health and another arrived after it had already died. Based on ACC’s records, this animal appears to have been incorrectly categorized as an unassisted death and should have been categorized as dead on arrival.
  - The remaining two animals were kittens that were documented as being in good health but failed to thrive and died unassisted.

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<sup>5</sup> Our previous audit titled *Comptroller’s Office Audit Report on Animal Care and Control of New York City, Inc.’s Financial and Operating Practices* (FM14-089A), issued April 17, 2015, can be found at the following link: [https://comptroller.nyc.gov/wp-content/uploads/documents/FM14\\_089A.pdf](https://comptroller.nyc.gov/wp-content/uploads/documents/FM14_089A.pdf).

<sup>6</sup> According to the Controlled Substances Act, the term “controlled substance” means a drug or other substance, or immediate precursor, included in schedule I, II, III, IV, or V of part B of Subchapter I of the Act.

<sup>7</sup> During the period, ACC received another 1,592 canines and felines. Of these, 814 animals were received dead on arrival, 774 animals were euthanized at their owner’s request, and 4 were fostered in homes outside of the Animal Care Centers but are considered to be in ACC’s care.

- During that same period, ACC euthanized 712 (7 percent) of the 9,558 animals. Our review of the records for a sample of 30 of those euthanized animals found that:
  - 22 were euthanized for documented medical reasons, such as where animals were critically ill or severely injured and experiencing extreme pain and suffering.
  - 8 were euthanized for documented behavioral reasons, such as where the animals had histories of biting or aggression toward humans or other animals.

Notwithstanding the generally effective controls we found overall, we also found deficiencies in a number of ACC functions. Specifically, these related to shelter conditions, computer inventory records for controlled substances, and certain medical care protocols.

- Shelter Conditions: Even though we found that 98 percent of the 798 animals observed during our unannounced visits had access to clean water and 94 percent had clean kennels, we also observed humidity levels outside acceptable levels, food and treats past their “best by” dates, peeling paint, and other infrastructural issues.
- Computer Inventory Records: Although ACC’s hardcopies of the American Animal Hospital Association Controlled Substance Logs (DEA Logs) were generally accurate, we found that ACC’s computerized inventory records were inaccurate in relation to the quantity of controlled substances on hand.
- Medical Care: We found that animals within our sample housed at ACC long-term (at least 14 days) did not always receive the care stipulated in ACC’s policies and procedures with regard to vaccinations and examinations.

Finally, we found that the planned renovation of the Manhattan Animal Care Center’s garage space into an adoption center remains incomplete and the Center lacks a backup generator. We also found that DOHMH did not conduct comprehensive assessments of ACC’s adherence to the contract’s scope of services in a timely manner.

## **Shelter Conditions That Are In Need of Improvement**

In order to evaluate the shelter conditions at the Animal Care Centers, we conducted two rounds of unannounced visits of the Manhattan, Brooklyn, and Staten Island Animal Care Centers during March and June of 2019. The animal population counts from those visits are identified in the following table.

**Table I**

Population Counts

Date	Shelter Location	Dogs	Cats	Rabbits	Other Animals*	Total
3/13/2019	Manhattan	66	74	11	6	<b>157</b>
3/18/2019	Brooklyn	53	61	8	2	<b>124</b>
3/28/2019	Staten Island	7	5	0	1	<b>13</b>
6/11/2019	Manhattan	113	145	16	1	<b>275</b>
6/10/2019	Brooklyn	87	89	10	8	<b>194</b>
6/13/2019	Staten Island	10	25	0	0	<b>35</b>

\*Includes but not limited to guinea pigs, birds, rats and reptiles

After each round of unannounced visits, we prepared a summary detailing the issues found and sent it to ACC and DOHMH so that they could address any issues that we found. During the unannounced visits, we identified the following issues:

### **Unacceptable Humidity Levels**

As stated in the Guidelines, the American Veterinary Medical Association recommends that rooms where animals are located be maintained at an ambient temperature above 60°F and below 80°F and that humidity levels range from 30 to 70 percent.

We conducted two rounds of unannounced visits (March and June 2019) at the Manhattan, Brooklyn, and Staten Island Animal Care Centers. Across the three Animal Care Centers, we attempted to test 41 rooms to ascertain whether temperature and humidity levels were within the acceptable ranges.<sup>8</sup>

Preliminarily, we found that of the 40 rooms tested during our first round of visits, 9 did not have working humidity/temperature monitors. For the 31 rooms that did have humidity/temperature monitors, we found that the temperature was within the acceptable range of 60°F to 80°F. However, we identified low humidity levels (below 30 percent) in all 31 rooms where animals were located and had a working humidity/temperature monitor. We could not determine the humidity levels for the remaining 9 rooms because the humidity/temperature monitors were either missing or broken.

During the second round of unannounced visits in June of 2019, we found that 7 of 41 rooms tested did not have working humidity/temperature monitors, consisting of 6 of the 9 rooms that did not have working monitors during our previous tests and the 1 room that we did not have access to during the first visit. For the remaining 34 rooms that had humidity/temperature

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<sup>8</sup> During round 1, we only tested 40 rooms because one of the rooms at the Manhattan Animal Care Center at the time of our visit was being utilized for other purposes and unavailable.

monitors, we found high humidity levels in 13 (38 percent) of the rooms where animals were located. A breakdown of the results is shown in Table II.

**Table II**  
Analysis of Temperature and Humidity Conditions across the Animal Care Centers

<b>Date</b>	<b>Shelter Location</b>	<b>Total No. of Rooms Tested</b>	<b>Total No. of Rooms with Issues</b>	<b>No. of Rooms with Missing or Non-Working Humidity/Temperature Monitors</b>	<b>No. of Rooms Outside Acceptable Humidity Range</b>
3/13/2019	Manhattan	17	17	4	13
3/18/2019	Brooklyn	17	17	3	14
3/28/2019	Staten Island	6	6	2	4
<b>Totals for Round 1 Visits</b>		<b>40</b>	<b>40</b>	<b>9</b>	<b>31</b>
6/11/2019	Manhattan	18	5	5	0
6/10/2019	Brooklyn	17	14	2	12
6/13/2019	Staten Island	6	1	0	1
<b>Totals for Round 2 Visits</b>		<b>41</b>	<b>20</b>	<b>7</b>	<b>13</b>

As indicated in Table II, we found that the humidity/temperature monitors in several animal rooms—including isolation and recovery rooms that house sick animals and animals recovering from surgery—were either missing or not functioning. After we informed ACC officials of the missing or non-working humidity/temperature monitors following the first round of visits, ACC officials stated that ACC had placed orders for additional humidity/temperature monitors. However, as noted, during our second round of visits, we identified 7 of the 41 rooms as having missing or non-working humidity/temperature monitors.

We believe that the primary cause for the humidity levels being outside the acceptable range at the Brooklyn and Staten Island shelters is that there is no humidity adjusting capability at those facilities. While the Manhattan Animal Care Center’s HVAC system can be adjusted to regulate humidity levels as needed, ACC staff are not permitted to perform these adjustments—that is DOHMH’s responsibility.

According to ACC’s Senior Director of Veterinary Services, high humidity levels could potentially lead to conditions that pose risks to animals’ health, specifically:

- The increased longevity of certain viruses, bacteria, and fungi.
- Delayed drying of surfaces. The resulting moist environments, especially those laden with chemicals from cleaning, can induce respiratory tract irritation, pre-dispose animals to mechanical irritation, and lead to greater susceptibility to the colonization of pathogens.

In addition, low humidity levels could potentially lead to defective self-cleaning ability of the airway of the animal and can facilitate the transmission of certain airborne viral particles.

## **Predator Species Can Be Heard in Prey Rooms**

According to the Guidelines, beginning at the time of admission, separation of animals by species is essential to provide for their behavioral needs as well as proper health and welfare. Additionally, ACC's internal housing policy states that separate housing areas must be maintained to allow animals of different species, with respect to prey/predator status, to be physically separate, minimizing auditory and olfactory exposure.

We found that ACC maintains separate, dedicated housing for cats, dogs, and non-traditional pets such as rabbits and guinea pigs. ACC has also taken proactive measures to help reduce unwanted sound in the Animal Care Centers by introducing sound systems that continuously play classical music or various animal sounds for enrichment. At the Brooklyn Animal Care Center, sound mitigation mats, which help reduce the stress associated with the sound of barking dogs, were funded through a grant awarded to ACC. Nonetheless, despite the added sound mitigation mats, we found that the sound of dogs barking could be heard in a cat adoption room, a cat holding room, and a combined rabbit and guinea pig adoption room.<sup>9</sup> Additionally, we found that the sound of dogs barking can clearly be heard in the rabbit adoption room at the Manhattan Animal Care Center.

We believe that the above-mentioned noise issues are due to the fact that the buildings ACC utilizes are old and not built for use as modern animal shelters. While ACC has attempted to mitigate high noise levels by separating species in different areas of the building, by keeping doors closed, and by playing soothing classical music in the rooms, the organization is limited in what it can do as a result of the limitations of the current structures it uses to house animals.

The Guidelines state that prey species (e.g., birds, guinea-pigs, hamsters, gerbils, rabbits) should be housed away from predatory species (e.g., ferrets, cats, dogs) at all times, since it is extremely stressful for them to be housed in an area where they are subjected to scent, sound, and visual contact with predatory species. Consequently, the barking of dogs—a predatory species—can cause undue stress for other animals, including the cats, rabbits, and guinea pigs housed in the above-mentioned rooms.

## **Fresh Water and Clean Kennels Generally Provided, with Some Exceptions**

According to the Guidelines, fresh, clean water must be accessible to animals at all times unless there is a medical reason for water to be withheld for a prescribed period of time. In addition, ACC's internal cleaning and disinfection policy states that once an animal has had its enclosure cleaned and disinfected, it must be checked on continually throughout the day by the staff member assigned to the area to ensure that fresh water is available and a clean environment is maintained.

We found that ACC generally provided the animals in its care with access to clean water and a sanitary environment. However, we observed 63 exceptions to this practice. Specifically, we found that 783 out of 798 animals we observed (98 percent) had access to clean water and 750 animals

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<sup>9</sup> Cats are considered prey species to dogs but predators to rodent species.



(94 percent) had clean kennels.<sup>10</sup> Further, we found that the deficiencies we identified were concentrated in certain centers: 40 of the 48 animals in dirty kennels were located at the Manhattan Animal Care Center and 8 of the 15 animals that did not have access to clean water were found at the Brooklyn Animal Care Center.

One of the ways ACC ensures that animals are being properly attended to is through the utilization of spot check logs, which are posted either inside or outside of each room. When staff conduct spot checks—to ensure that, among other things, the animals have clean water and a clean housing environment—they are required to record their spot checks, including actions taken, on that room’s log. However, the spot check logs do not include the times the spot checks were conducted, so the logs could not be relied on to determine how long it had been since an ACC staff member had last performed a spot check at the time of our observations. The spot check logs also do not document whether a supervisor/manager has reviewed them or assessed the quality of the cleaning performed by staff. While ACC officials stated that supervisors/managers routinely walk through the shelters to ensure that spot checks are being performed and that the logs are being filled out, without proper documentation, we are unable to substantiate those claims. Finally, the information on the daily logs is not retained beyond a day, so ACC has no permanent record of whether staff are conducting spot checks with the regularity called for in ACC’s procedures.<sup>11</sup>

Providing animals with sufficient resources, such as clean water, and maintaining a clean shelter are not only integral parts of humane animal housing, but they are also essential to increasing the comfort level of the animals. Inadequacies related to the spot check logs hinder ACC’s monitoring of staff’s quality of work done and adherence to policies and procedures, which could be especially important if management has concerns about the quality of work that has been performed by a particular individual.

## Recommendations

1. ACC and DOHMH should make sure that all rooms housing animals contain a working humidity/temperature monitor in order to help ensure that humidity levels are maintained at levels that provide a healthy environment for the animals.

**ACC Response:** “ACC agrees with this recommendation. ACC recognizes the importance of maintaining appropriate temperature and humidity levels and will work with DOHMH to implement the methodology and equipment that DOHMH deems appropriate, to the extent it is safe and appropriate for ACC staff to do so. ACC will ensure that there is a working humidity/temperature gauge in each room housing animals, and that ACC staff check the levels periodically.”

**DOHMH Response:** “DOHMH generally agrees with this recommendation. At the new Staten Island Animal Care Center, ACC staff can monitor the HVAC humidity level in each room. However, they can’t adjust the level themselves and require DOHMH staff to do so. DOHMH is working with the vendor to have humidity level controlled remotely. Humidity can also be adjusted at the Manhattan Animal Care Center.

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<sup>10</sup> For the purposes of our testing, we considered a kennel to be dirty if, at the time of our observation, there was a large amount of food or feces scattered around the enclosure or if the feces present appeared to have been there for some time.

<sup>11</sup> The daily logs are laminated dry erase poster boards that are wiped clean at the end of each day.

At the Brooklyn Animal Control Center, there is currently limited humidity adjustment capabilities. Brooklyn’s system can de-humidify during cooling season. DOHMH has specifically trained staff to respond to HVAC issues and control adjustments must be limited to trained staff. . . . DOHMH will work with appropriate ACC staff to make sure ACC has a way to measure humidity and reduce activities that impact humidity levels and provide support to manage adjustments on specialized HVAC equipment. . . . The new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The HVAC will be designed to provide high air change fresh air system to help manage humidity levels in the shelter. Each room will have independent temperature, humidity and air controls to provide flexibility.”

2. ACC and DOHMH should jointly develop a procedure for counteracting humidity levels outside of the acceptable range and ensure that ACC’s staff is properly trained on how to implement those protocols.

**ACC Response:** “ACC agrees with this recommendation and recognizes the importance of appropriate humidity levels but defers to DOHMH to counteract the extreme humidity levels and issues with the care centers’ HVAC systems.”

**DOHMH Response:** “DOHMH generally agrees with this recommendation. DOHMH and ACC are working together on operating protocols for the shelters which will delineate responsibilities for each party.”

3. DOHMH should ensure that new capital projects involving the Animal Care Centers include HVAC systems that have the ability to adjust humidity levels like those found at the Manhattan Animal Care Center and use them.

**DOHMH Response:** “DOHMH agrees with this recommendation. The new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The HVAC will be designed to provide high air change fresh air system to help manage humidity levels in the shelter. Each room will have independent temperature, humidity and air controls to provide flexibility.”

4. ACC should consider adding sound mitigation mats to all of the Animal Care Centers.

**ACC Response:** “ACC partially agrees with this recommendation. ACC agrees that sound mitigation is important, and has developed a ‘fear free’ committee to address sound, as well as other factors that cause stress in shelter animals. ACC will determine the efficacy of sound mitigation mats at all the care centers as part of an on-going, comprehensive plan to reduce sound. While mats are one possibility to address sound, ACC proactively analyzes and incorporates other alternatives that may achieve sound mitigation more effectively. ACC has recently instituted a shelter-wide ‘nap time’ – a one-hour period mid-day when lights are turned off and rooms are closed down for animals to rest without noise or distraction, and has found this to be successful thus far, with dogs quieting down when the lights are off and visible evidence of pets having slept (standing and stretching, yawning) when staff re-enter the rooms. ACC regularly rewards the dogs in its care for quiet behavior to discourage barking, and we are aiming for increasingly predictable schedules for all of the pets in our care as we continue to focus on various ways to reduce stress levels.”

**Auditor Comment:** ACC does not identify the portion of the recommendation with which it disagrees. Nevertheless, we are pleased that ACC acknowledges the importance of sound mitigation and has taken steps, such as the development of a “fear free” committee, to address sound issues like those that were identified during the audit.

5. Although limited by its current physical constraints, ACC should consider revising the layout to which animals are housed at the Animal Care Centers to try to further reduce the chances that predator species will be heard in prey rooms.

**ACC Response:** “ACC agrees that the noise issues found are due to the fact that the current buildings are old and not built for use as modern animal shelters and that, given the limitations of the structures, ACC is limited in what it can do to mitigate sound. ACC agrees with the recommendation to consider whether layout revisions can help with the reduction of the sound of predator species in prey rooms. ACC will assess the possible changes and address with DOHMH.”

6. DOHMH should review and analyze the Animal Care Center’s current design to determine whether additional actions to help reduce unwanted sound levels at ACC are possible and consider this issue in planning for future construction projects.

**DOHMH Response:** “DOHMH agrees with this recommendation and the new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The acoustic environment will be designed to provide optimal performance for the new facility.”

7. ACC should ensure that all animals are housed in a clean, sanitary environment and are provided with sufficient resources, including access to fresh, clean water.

**ACC Response:** “ACC agrees with this recommendation. It is one of its core operating principles.”

8. ACC should enhance its spot check record keeping system to document: (1) the time that each spot check is conducted; and (2) the supervisory reviews performed.

**ACC Response:** “ACC agrees with this recommendation and will improve the current record keeping system by adding the times and documented supervisory review to the spot check logs.”

9. ACC should maintain its records of spot checks for a sufficient period of time to give ACC’s management the ability to monitor compliance with its protocols.

**ACC Response:** “ACC will take this recommendation under advisement and determine the most practical way to monitor daily compliance and assess the feasibility of a consolidated monitoring form that management can review on a regular schedule.”

**Auditor Comment:** We urge adoption of our recommendation that ACC should maintain its records of spot checks for a sufficient period of time to give ACC’s management the ability to monitor compliance with its protocols.

## Additional Deficiencies Observed at the Animal Care Centers

In addition to the above-mentioned findings, we also identified the following issues during our visits to the Animal Care Centers: food past “best by” date, peeling paint and exposed surfaces, and expired non-controlled medications.<sup>12</sup>

### *Food Past “Best By” Date*

According to the Guidelines, food must be fresh, palatable, free from contamination, and of sufficient nutritional value to meet the normal daily requirements to allow an animal to attain maximum development and maintain normal body weight. Food in animal enclosures should be examined regularly to ensure it is free of debris and not spoiled. Furthermore, ACC’s internal feeding and nutrition policy states that all foods fed to animals at ACC will be within the manufacturer’s expiration date.

During the two rounds of visits, we found a total of 63 food items that were past the “best by” date, and at the time of our visits, some of those food items identified were being given to the animals as treats. We identified 25 food items as being past their “best by” date during our first round of visits and 38 items as being past their “best by” date during our second round of visits to the Animal Care Centers. Upon being shown the dates of the 63 food items found during the unannounced visits, ACC personnel, in our presence, disposed of the food that was found to be past the “best by” date.

According to an Animal Care Center Manager, some of the food that was found past the “best by” date may have been donated food that was already past or close to the “best by” dates at the time it was donated and it might not have been properly vetted by ACC staff. In addition, it appears that shelter operations staff were not consistently adhering to the organization’s unwritten policy to check food and treat expiration dates every two weeks, while ordering supplies.

Proper nutrition is critical to ensuring animal health and can be an important component of managing a variety of medical conditions. Food that is past the “best by” date may have a lower nutritional value.

### *Peeling Paint and Exposed Surfaces*

The Guidelines state that non-porous surfaces that can be easily disinfected and are durable enough to withstand repeated cleaning should be used in all areas where animals are located (animal areas). Additionally, the Guidelines state that a sealed, impermeable surface, such as sealed concrete or epoxy, is ideal for flooring. Also, points where walls meet floors should be sealed, and peeling, scratched, or chipped floors that cannot be properly sanitized should be repaired or replaced. DOHMH stated that its practice is to repaint animal shelters every six to eight years depending on the availability of funding.

During our first round of visits to the shelters, we inspected 40 rooms used for animals and found conditions in need of repair in 16 of them, including peeling paint, cracks, and/or spots on the ceilings. During our second round of visits we inspected 41 rooms (the 40 inspected during the

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<sup>12</sup> Non-controlled medications mentioned in this report are those administered to animals that are not classified as controlled substances by the Controlled Substances Act.

first round and an additional room that was being utilized and unavailable during that first visit) and found conditions unchanged from the first visit. Results are shown in Table III below.

**Table III**

Peeling Paint and Surface Related  
Analysis

Date	Shelter Location	Total Number of Rooms Tested on Day of Visit	Total Number of Rooms That Were Found to Contain Either Peeling Paint, Cracks, and/or Spots on the Ceiling
3/13/2019	Manhattan	17	5
3/18/2019	Brooklyn	17	8
3/28/2019	Staten Island	6	3
<b>Totals for Round 1 Visits</b>		<b>40</b>	<b>16</b>
6/11/2019	Manhattan	18	5
6/10/2019	Brooklyn	17	8
6/13/2019	Staten Island	6	3
<b>Totals for Round 2 Visits</b>		<b>41</b>	<b>16</b>

At the Manhattan Animal Care Center, we found peeling paint in five animal areas: a cat adoption room, a cat holding room, two dog adoption rooms, and a dog holding area.

At the Brooklyn Animal Care Center, we found peeling paint in eight animal areas: two dog adoption rooms, a cat adoption room, a rabbit adoption room, two cat holding rooms, a dog holding room, and a dog isolation room. Besides the peeling paint, we also found cracks in the walls of two cat holding rooms, and holes/cracks in an exterior wall of the building at the Brooklyn Animal Care Center.

At the Staten Island Animal Care Center we found peeling paint in a dog holding area and an all-purpose room, and brown water marks on the ceiling tiles in the cat adoption room. (At the time, we could not determine whether the marks pertained to a condition that has been corrected or represented an ongoing problem.) We also found a hole in the ceiling of the main hallway; we were informed that a raccoon was living in this space between that ceiling and the roof at the time of our March 28, 2019 visit. While ACC and DOHMH addressed the hole in the hallway ceiling, the peeling paint in the dog holding area and water marks on the ceiling of the cat adoption room remained unaddressed by the time we conducted our second unannounced visit to the Staten Island Animal Care Center on June 13, 2019.

While a number of these infrastructural issues identified relate to the buildings' ages, some are also the result of a lack of regular maintenance on the part of DOHMH's facilities department. While DOHMH stated that its practice is to repaint animal shelters every six to eight years depending on the availability of funding, when asked to provide us with written documentation attesting to those timeframes, DOHMH informed us that they do not have written policies. Also, when asked for information regarding when the shelters were last repainted, DOHMH stated that it had no record that the Brooklyn Animal Care Center was painted for at least 14 years prior to our inquiry. (DOHMH records only go back to 2005.)

A lack of formal policies with established timeframes set to address routine repairs and maintenance, such as painting and related work, is of concern because it can lead to delays in much needed renovations which could in turn have a negative impact on the health and well-being of the animals. For example, peeling paint could be ingested by animals in ACC's care, and holes/cracks in exterior areas could potentially result in the intrusion and presence of rodents or pests.

After we notified DOHMH of the above issues, the agency informed us in August 2019 that the Brooklyn Animal Care Center had since been repainted. Also, after our unannounced visits, a new Animal Care Center has since opened on Staten Island, replacing the old building where the conditions noted above were found.

### *Expired Non-Controlled Medications*

According to ACC's contract with DOHMH, all drugs that have expired will be disposed of in accordance with medically sound disposal practices.

Generally, the drugs we found at the shelters were not past their expiration dates. However, we did identify a few exceptions, all relating to non-controlled medication. We identified two bottles of expired medication from January 2019 while conducting our first round visit at the Manhattan Animal Care Center on March 13, 2019. We also found a bottle of medication at the Manhattan Animal Care Center and a bottle of medication at the Staten Island Animal Care Center that did not have identifiable expiration dates indicated. The two bottles of expired medication and two bottles which did not have an identifiable expiration date were all found among ACC's general population of unopened non-controlled medication. Upon being informed of these conditions, ACC's Veterinary Services immediately took the bottles out of inventory.

According to the U.S. Food and Drug Administration, expired medical products can be less effective or risky due to a change in chemical composition or a decrease in strength.

## **Recommendations**

10. ACC should formally document its 2-week review policy, which has shelter staff conduct thorough inventory reviews of the shelter's food supply to ensure that the shelter is not storing food that is past the manufacturer's "best by" date.

**ACC Response:** "ACC agrees with this recommendation and will formally document a policy to address the periodic review and discarding of food in our inventory that is past its 'best by' date. However, because 'best by' relates to nutritional value and not safety, like an 'expiration date,' and because treats are not part of our nutritional calculations, treats will be discarded only after an applicable 'expiration date', not a 'best by' date."

11. ACC should adopt and distribute to shelter staff a written policy that requires staff to review all food donations and not accept food that is past the "best by" date.

**ACC Response:** "ACC agrees with this recommendation and will document in a written policy its current practice of not accepting into its circulation of distributed food any donation of food that is past its 'best by' date."

12. DOHMH should address the peeling paint conditions found at the Manhattan Care Center.

**DOHMH Response:** “DOHMH agrees with this recommendation and will assess the condition, prepare a scope of work, and have its contractor perform proper repairs.”

13. DOHMH should address the holes/cracks in exterior areas of the Brooklyn Animal Care Center and ensure that there are no other exposed areas at the Animal Care Centers.

**DOHMH Response:** “DOHMH agrees with this recommendation and will assess the condition, prepare a scope of work, and have contractor perform proper repairs.”

14. DOHMH should establish formal written policies with specific timeframes for routine repairs and periodic maintenance, such as painting and related work.

**DOHMH Response:** “DOHMH disagrees with this recommendation as it is not needed. DOHMH Facilities Planning and Plant Operations are notified of facility deficiencies through the Facility Service Request (FSR) system in place. Facilities Managers relay an FSR to Plant Operations for review and action by Facilities Planning and/or Plant Operations to remediate the deficient conditions.

DOHMH has also a routine maintenance schedule for periodic maintenance such as filter changes and follows the manufactures service routine.

DOHMH has a painting contract to paint when needed. However, the painting contract can only be utilized during regular weekday business hours.”

**Auditor Comment:** Our recommendation was intended to be a preventive measure formalizing the agency’s unwritten policy of repainting animal shelters every six to eight years depending on the availability of funding. As we note in this audit, the Brooklyn Animal Care Center went at least 14 years between paint jobs. If DOHMH had a formalized policy in place, it is likely that the peeling paint and surface related issues identified in this audit would have been addressed much sooner. We therefore ask DOHMH to reconsider its response and implement this recommendation.

15. ACC should frequently review its stock of medications to help ensure that expired medications are not included in its inventory.

**ACC Response:** “ACC agrees with this recommendation. This is the current practice.”

## **Inaccurate Computer Inventory Records Maintained for Controlled Substances**

According to ACC’s current contract with DOHMH,

ACC will maintain an inventory of all drugs and vaccines used in ACC facilities operated under this agreement and will monitor usage rates and expiration dates used for each shelter, including, without limitation, controlled substances, which shall be controlled and monitored in compliance with applicable laws and implementing regulations.

The use of controlled substances is governed by federal and state regulations. According to the DEA's *Practitioner's Manual*, each practitioner must maintain inventories and accurate and complete records of certain controlled substances separately from all other records maintained by the registrant. Likewise, inventories and accurate and complete records of the remaining controlled substances must be maintained separately or in such a form that they are readily retrievable from the ordinary business records of the practitioner. All records related to controlled substances must be maintained and be available for inspection for a minimum of two years.<sup>13</sup> ACC complies with this and accounts for its controlled substances through the maintenance of hardcopy DEA Logs.

In addition to the DEA Logs of controlled substances, ACC also utilizes a computer system, referred to as EPMX, to account for its unopened medications, including controlled and non-controlled substances. According to ACC's Inventory Management policy, EPMX records are to be updated on a daily basis and a physical count of all unopened controlled substances are to be conducted on a weekly basis by comparing the count to the EPMX records.

Following ACC's own internal inventory count which took place at the end of June 2019, we conducted our own tests to determine the reliability of the information contained in both the DEA Logs (unopened and opened) and the EPMX system (unopened). We found that appropriate safeguards were in place concerning the security of the unopened and opened controlled substances.<sup>14</sup> Through inventory counts we conducted of the unopened controlled substances found at the three full-service Animal Care Centers on July 15, 2019, we found that ACC's hardcopy DEA Logs were generally accurate.

However, we found that ACC's EPMX inventory records did not always accurately record the quantity of unopened controlled substances on hand. On July 15, 2019, we conducted an inventory count of unopened controlled substances recorded in EPMX. As reflected in the table below, we identified eight instances where there was a discrepancy between the quantity of a controlled substance on hand and the quantity reflected in ACC's reconciled EPMX balance. That result equates to an error rate of approximately 23 percent (8 out of 35).

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<sup>13</sup> The *Practitioner's Manual*, which was prepared by the Drug Enforcement Administration's Office of Diversion Control, assists practitioners (physicians, dentists, veterinarians, and other registrants authorized to prescribe, dispense, and administer controlled substances) in their understanding of the Federal Controlled Substances Act and its implementing regulations as they pertain to the practitioner's profession.

<sup>14</sup> Our prior audit (FM14-089A) found that ACC lacked effective oversight and controls over its inventory of controlled substances and did not maintain a computerized inventory system of controlled substances as required by the contract in place at the time.



**Table IV**

Results of the July 15, 2019  
Inventory Count of Unopened  
Controlled Substances

<b>ACC Location</b>	<b>Number of Different Controlled Substances Tested</b>	<b>Number of Discrepancies Between the Quantity on Hand and the Reconciled EPMX Balance</b>	<b>Number of Discrepancies Between the Quantity on Hand and ACC's DEA Logs</b>
Manhattan	14	2	0
Brooklyn	12	5	0
Staten Island	9	1	0
<b>Totals</b>	<b>35</b>	<b>8</b>	<b>0</b>

In addition to the inventory count of the unopened controlled substances, the audit team had an ACC Veterinary Services member measure the remaining balance of the in-use (opened) controlled substances during our inventory count to determine whether the actual remaining balances matched the amounts listed in the DEA Logs. Based on this review, we found some discrepancies in each of the three Animal Care Centers between the actual remaining balances and the amounts listed as the remaining balances in the DEA Logs. Discrepancies were found for 13 substances (out of 36 substances examined<sup>15</sup>)—2 involved shortages (1 pill was missing from a bottle of 100, and approximately 0.1 milliliter was missing from a 5 milliliter bottle) and 11 involved overages (the largest was 4 milliliters). ACC officials stated that the discrepancies could have been the result of either hub loss<sup>16</sup> or overage resulting from the drug manufacturer having filled the bottle with more medication than what was indicated on the label. However, we were unable to independently determine whether their explanations account for all discrepancies.

With respect to errors we identified in ACC's EPMX inventory records of controlled substances, we found that ACC has failed to maintain those records in accordance with its own policy. Specifically, although ACC's Inventory Management policy states that a physical count of all unopened controlled substances should be conducted on a weekly basis by comparing the count to the information contained in the EPMX records, this protocol was not being performed on a consistent basis during the audit period. ACC officials stated that EPMX is not currently being used by the organization to reconcile its inventory records for controlled substances.

ACC's failure to use the EPMX system to maintain an accurate, up-to-date inventory count of controlled substances not only violates the organization's protocols, but also reflects a waste of City resources. Without ensuring that all required entries are made, ACC's records in EPMX will not be accurate, and the time and effort expended by staff in entering those transactions that are in the system will be wasted. Further, ACC will not realize the full potential and value of EPMX,

<sup>15</sup> For one controlled substance found at the Staten Island Animal Care Center, there was one opened bottle and no unopened bottles.

<sup>16</sup> The design of a conventional syringe includes a dead space between the needle and barrel of the syringe called the hub. This space collects liquid that, once drawn up, cannot be plungered out. As a result, the substance remaining in the hub is inevitably wasted, which is referred to as hub loss.

which, according to ACC, cost \$9,404 to acquire and had an annual maintenance cost associated with it of \$9,372 for 2018 - 2019 and \$9,867.12 for 2019 - 2020.

In addition, as ACC's own Inventory Management policy states, inaccurate computer inventory records can lead to too many controlled substances being on the property at any given time. Conversely, inaccurate inventory records can also lead to insufficient quantities, resulting in a site running out of a controlled substance it may need to properly care for an animal.

## Recommendations

16. ACC should follow its policies and procedures and update its EPMX records on a daily basis to ensure that its computer inventory records properly reflect the quantity of unopened controlled substances on hand.

**ACC Response:** ACC did not indicate whether it agreed or disagreed with this recommendation, but stated, "Since the original date of its policy on daily reconciliation of its computerized inventory records of unopened controlled substances, ACC determined such frequency was not an efficient use of staff time. ACC has since updated this policy to reflect a weekly reconciliation and currently adheres to this policy."

**Auditor Comment:** To maximize the reliability and effectiveness of the EPMX records, it is important that the records accurately reflect the quantity of unopened controlled substances on hand. Consequently, we urge ACC to ensure that its new policy is followed.

17. DOHMH should consider amending its contract with ACC to incorporate a requirement that ACC maintain an accurate computer inventory system of unopened controlled substances on hand.

**DOHMH Response:** DOHMH partially agreed with this recommendation, stating, "DOHMH agrees with the importance of maintaining accurate inventory count of unopened controlled substances but does not agree that it is necessary to amend the contract. The current contract already requires ACC to have an inventory system, including for controlled substances. Therefore, DOHMH's monitoring plan will include verification of ACC's physical reconciliations of unopened controlled substances with ACC's computerized system."

**Auditor Comment:** The primary emphasis of our recommendation was on DOHMH establishing a requirement that ACC maintain an accurate computer inventory system for the unopened controlled substances on hand. DOHMH's decision to now include a verification of ACC's physical reconciliations of unopened controlled substances with ACC's computerized system [currently EPMX] as part of its monitoring plan is a step in the right direction and an action that should help ACC maintain accurate computer inventory records.

## Animals Housed at ACC for 14 Calendar Days or Longer

For the period of January 1, 2018 to June 30, 2018, according to the Shelter Buddy data, a total of 1,444 canines and felines were in ACC's care for 14 calendar days or longer. We found that

ACC had a live release rate of over 94 percent for these animals. The outcomes for these animals' stays are as follows:

- 725 of 1,444 animals (50 percent) were reclaimed, returned to the owners who had surrendered them, or taken in by a New Hope partner.
- 639 of 1,444 animals (44 percent) were adopted.
- 75 of 1,444 animals (5 percent) were euthanized.<sup>17</sup>
  - Of the 75 animals that were euthanized, 48 (64 percent) were euthanized for behavioral reasons and 27 (36 percent) were euthanized for medical reasons.
  - One of the 75 animals that were euthanized was euthanized by an offsite vet for medical reasons.
- 5 of 1,444 animals (<1 percent) had unassisted deaths.

Out of the 1,444 canines and felines that were in ACC's care for 14 calendar days or longer, we randomly selected a sample of 30 animals and examined their records to see if certain protocols were followed. In this sample:

- 20 (67 percent) of the animals were ultimately reclaimed or transferred out;
- 6 (20 percent) of the animals were adopted; and
- 4 (13 percent) of the animals were euthanized.

Our record review revealed some areas of concern, specifically pertaining to the administration of vaccinations and screening examinations, as well as a high rate of respiratory infections. These issues are discussed below.

## **Inconsistent Adherence to Animal Care Protocols**

ACC has developed a number of policies and procedures dedicated to having its Veterinary Service staff provide appropriate and sufficient care. According to its policies, all animals must be vaccinated within 2 hours of arrival at a Care Center, given a complete examination within 24 hours of arrival, and weighed upon intake and, for those animals that stay for two weeks or longer, reweighed upon their 14th and 28th day in the shelter.

Although our analysis indicates that ACC appears to have generally adhered to these protocols overall, we found some exceptions in our sampled population of 30 animals that stayed at ACC for two weeks or more. Specifically, our review of the medical records for the 30 sampled animals revealed the following instances in which ACC did not follow its protocols:

- 3 animals (10 percent) were not administered their vaccinations within 24 hours<sup>18</sup> of arrival. ACC informed us that 1 of those 3 animals (a dog) was not vaccinated because it was determined to be dangerous, and thus the administration of required vaccinations would have posed a potential safety risk to staff.

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<sup>17</sup> This is a slightly lower rate of euthanasia than the 7% we found for the total population of animals received by ACC for the same period.

<sup>18</sup> Although ACC's policies and procedures state that all animals must be vaccinated within 2 hours of arrival at a Care Center, in light of Shelter Buddy, ACC's main operational computer system, not having a specific time stamp identifying the exact time that a vaccination was given, we analyzed the data based on whether or not the initial vaccination was given within 24 hours of arrival.

- 3 animals (10 percent) did not receive their screening examinations within 24 hours of arrival.
- 3 animals (10 percent) were not weighed during their screening examination. ACC informed us that 1 of these 3 animals (the same dog that did not receive its vaccine) was considered to be dangerous and so any attempt to weigh it was determined to pose a potential risk to the safety of the staff.

Regarding the follow-up care that must be provided to animals upon their 14th day at an Animal Care Center according to ACC's policies and procedures, we found that 14 (46.7 percent) of the sampled animals were not reweighed timely:

- 10 animals were not reweighed at all. ACC informed us that 1 of the 10 animals that were not reweighed was considered to be a dangerous dog.
- 4 of the 14 animals were reweighed late, after the 14th day.

According to ACC, these deficiencies in reweighing animals are primarily due to the fact that in early 2018 when it first began to use Shelter Buddy, there wasn't a prompt in the system to schedule a follow-up weighing. Consistent with this explanation, all the animals tested within our sample arrived at an Animal Care Center between the months of January and June 2018. According to ACC, this scheduling deficiency in Shelter Buddy has since been corrected.

In addition, ACC explained that from May through September 2018 the Veterinary Services team was significantly understaffed at a time when the shelter population exceeded the organization's capacity. In relation to that influx of animals, ACC prioritized daily tasks with preference given to emergent issues; reweighing an animal was a very low priority. ACC officials also stated that the safety threat posed by dangerous dogs to ACC's staff may explain the delays in providing certain care protocols to those animals.

As stated in ACC's policies, a delay in the administration of a vaccination of even a few hours can increase the risk of exposure leading to disease. Also, without consistently assessing an animal's weight, ACC incurs an increased risk that staff may (1) provide insufficient levels of food, which can lead to malnutrition, (2) provide insufficient quantities of medication, which can lead to various health problems, and (3) be unable to identify indications of potential health problems.

#### *High Rate of Respiratory Infections*

We conducted an analysis of the medical records for our 30 sampled animals to determine whether those animals developed a respiratory illness at some point during their stay at an Animal Care Center. We found that 17 of 30 (57 percent) animals developed either canine infectious respiratory disease complex (CIRDC) or an upper respiratory infection (URI) at some point during their stay at an Animal Care Center. The outcomes for these 17 animals are as follows: 11 were reclaimed or taken in by a New Hope partner; 3 were adopted; and 3 were euthanized for behavioral reasons.

ACC's Senior Director of Veterinary Services stated that a number of factors could contribute to the development of respiratory illnesses in animals in a shelter environment, but that the single most important risk factor for the development of respiratory disease is stress, followed by crowding, which in turn leads to stress. Other factors include air quality, effectiveness of the vaccines, and the health status of the animal on entry.

We found no evidence of a direct link between a delay (or absence) of required vaccinations or examinations and the respiratory illnesses experienced by the 30 sampled animals. Nevertheless, it remains important that animals receive the required examinations and vaccinations in a timely manner to help reduce the risk of health issues developing later.

## Recommendation

18. ACC should ensure that staff is consistently adhering to its animal care protocols that govern examinations, vaccinations, and weight assessments.

**ACC Response:** “ACC agrees with this recommendation and strives to achieve excellence. As an open-admissions sheltering organization, ACC’s animal intake reflects large fluctuations and at times these fluctuations can be unexpected. When ACC is faced with a much higher than usual intake number, the organization must prioritize activities . . . Each year, ACC reviews the previous year and takes steps to improve its performance.”

## Other Issues

### *Renovations to the Manhattan Animal Care Center’s Garage Space Remain Incomplete*

Our previous audit report, *Audit Report on Animal Care and Control of New York City, Inc.’s Financial and Operating Practices* (FM14-089A), issued April 17, 2015, found that animals were housed in overcrowded conditions, despite the presence of a large underutilized garage at the Manhattan Animal Care Center with approximately 2,500 square feet of space attached to the facility. In response to that finding, ACC stated that, “In 2015, the City and DOHMH announced that they would commit capital funding of \$5 million to create an adoption center where the garage currently stands.”

However, to date, the Manhattan Animal Care Center’s conversion of the garage space into an adoption center has not been completed. We witnessed overcrowding at the Manhattan Animal Care Center during one of our walkthroughs, and were also informed on multiple occasions by ACC staff that overcrowding is an issue that the organization continues to face, particularly in the warmer months, as that is breeding season. The project’s construction is now expected to be completed in the fall of 2022, approximately seven years after ACC and DOHMH represented that the capital funding had been committed.

According to DOHMH officials, the design completion of the Manhattan Animal Care Center’s conversion of the garage space into an adoption center was stalled due to a number of issues, including zoning and building occupancy matters that are awaiting the Department of Buildings’ (DOB’s) determination. DOHMH officials also stated that delay was caused by a new Department of Design and Construction (DDC) policy that prevents the Bid Package review from starting until all of the construction document drawings and specifications have been approved.

The 2015 audit report also noted that the Manhattan Animal Care Center did not have a backup generator. In a follow-up to that report’s findings, ACC stated that DOHMH intended to provide a backup generator for the Manhattan Animal Care Center. However, in our current audit we found that DOHMH has yet to provide the Manhattan Animal Care Center with a backup generator as it previously represented it would.

According to DOHMH officials, the Manhattan Animal Care Center’s location, as well as environmental factors, such as the space needed for the generator and the need to address the noise it would cause, have made it difficult for the agency to locate and install a generator. Given those circumstances, they stated, the Manhattan Animal Care Center would need a major overhaul to accommodate the installation of a generator.

The results of delays in the construction of new or renovated space for ACC include the continued underutilization of existing garage space at the Manhattan Animal Care Center and, potentially, continuing instances of overcrowded conditions for the animals. Additionally, the absence of a generator at the Manhattan Animal Care Center places animals at increased risk in the event of an extended power outage.

*DOHMH Assessment Reports on ACC’s Contract Compliance Were Not Consistently Issued as Required*

The prior contract agreement, which came into effect on July 1, 2010 and ran through January 31, 2019, called for DOHMH to conduct comprehensive assessments of ACC’s adherence to the contract’s scope of services on a quarterly basis. The current contract effective February 1, 2019 through June 30, 2052 contains a similar requirement for such assessments but does not specify the frequency (e.g., quarterly, semi-annually, annually) with which these assessments should be done.

These assessment reports are used by DOHMH as part of its efforts to monitor whether ACC is upholding its contractual obligations. The reports are shared with ACC and identify instances where ACC has failed to comply with the contract’s scope of services.

However, of the 10 quarterly assessments that should have been completed under the prior contract for the period of July 1, 2016 through January 31, 2019, DOHMH provided no evidence during the course of audit fieldwork to indicate that these assessments were, in fact, performed quarterly. Instead, DOHMH provided us with only four assessment reports, as shown in the table below:

<b>Report</b>	<b>Time Period Report Covers</b>	<b>Final Draft Date</b>
Report 1:	September 2015 - October 2016	June 5, 2017
Report 2:	October 2016 - February 2017	July 28, 2017
Report 3:	March 2017 - July 2017	August 3, 2017
Report 4:	April 2018 - September 2018	January 28, 2019

At the exit conference, DOHMH officials acknowledged that they were required to conduct quarterly assessments. Nonetheless, they also argued that they were not required to *issue reports* of such assessments on a quarterly basis. Following the exit conference, DOHMH provided us with three draft assessment reports that they stated had been originally prepared and then were combined into one summary report, represented by Report 1 in the chart above.

Of concern is the fact that no assessment reports were provided for the period of August 2017 through December 2017. For the period of February 1, 2019 (the start of the new contract) through November 13, 2019 (the end of our audit scope period), DOHMH provided one report that appeared to cover the period of October 2018 through February 2019. However, it should be

noted that this report includes three record reviews conducted by DOHMH, which covered the period January 2018 through October 2018.

DOHMH stated that in lieu of quarterly assessments, the agency utilized a monitoring process that involved a continuous and in-depth review of ACC's practices. This included site visits, investigations of complaints, conversations with ACC, and reviews of shelter records and database reports. DOHMH officials said that they did not provide their reports to ACC until all issues were fully investigated, which is their explanation for why the reports cover longer periods and were issued less frequently.

DOHMH stated that in addition to the assessment reports, ACC is notified of serious deficiencies that require immediate corrective action. As evidence of that, DOHMH provided us with email correspondence between the agency and ACC regarding matters they identified as urgent. In the absence of periodic documented assessment reports, DOHMH is less able to ensure that its reviews and communications covered all of the areas that would be considered during the formal periodic assessments. DOHMH's completion of such assessment reports at a set frequency would reduce the risk that any instances of ACC's noncompliance with its contract obligations might go undetected.

## Recommendations

19. DOHMH and ACC should work with DOB and DDC to expedite the conversion of the Manhattan Animal Care Center's garage space.

**ACC Response:** "ACC agrees with this recommendation, and has consistently provided all requested information and approvals in a timely manner. ACC remains willing to participate and assist in any process that will expedite the project."

**DOHMH Response:** "DOHMH generally agrees with the auditors' recommendation. However, the public health emergency has adversely impacted New York City's capital projects including the care centers. All projects had been put on PAUSE by DDC per direction from the Governor, City Hall and OMB."

20. DOHMH should install a backup generator at the Manhattan Animal Care Center, as was its intention approximately five years ago.

**DOHMH Response:** "DOHMH agrees with this recommendation and is planning to install a backup generator as part of a separate capital project after the pet adoption center is constructed to minimize disruption of current care center operations."

21. DOHMH should ensure that it consistently performs and documents assessments of ACC's adherence to the contract's scope of services within the established timeframes.

**DOHMH Response:** DOHMH did not state whether it agreed or disagreed with this recommendation, but stated, "DOHMH disagrees with the auditor's conclusion that led to this recommendation. As explained above, DOHMH regularly assesses ACC's compliance with its DOHMH contract, following a structured process to ensure that all contract areas are reviewed, and any necessary corrective actions are implemented. Following the Exit Conference, DOHMH provided the tool it uses as evidence of the structured process and how DOHMH ascertained that contract

service areas were consistently monitored and assessed over the audit period. Since the auditors requested DOHMH to provide its assessment reports and did not request any other evidence of assessments, this tool was not presented during the audit field work.

Recognizing that DOHMH's quarterly assessment are on-going and span over more than one quarter and that each monitoring report covers more than one quarter, DOHMH will develop a status report to ACC that will formally document the interim results and next steps."

**Auditor Comment:** As stated earlier under *Discussion of Audit Results*, we disagree with DOHMH's statements regarding our conclusions. DOHMH did not provide evidence that it conducted its assessments on a quarterly basis as required. Additionally, in its response, DOHMH acknowledges the auditors' finding that no report had been issued covering the period between August and December 2017. Regarding evidence of assessments, we did meet with DOHMH during the course of the audit to discuss how compliance was tracked. Nevertheless, it was not until after the exit conference that DOHMH first informed us of the aforementioned monitoring tool. Furthermore, DOHMH did not provide any documentary evidence showing when this tool had been developed and when it was put into use.

Nonetheless, we are pleased that DOHMH will, in line with our recommendation, develop a status report to ACC for the agency's assessments that will formally document the interim results and next steps.



## DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit scope was July 1, 2016 through November 13, 2019.

To obtain an understanding of the policies, procedures, and regulations for ACC's operations and medical care, we reviewed and used as criteria the following resources:

- The contracts between DOHMH and ACC.
- The Association of Shelter Veterinarians' document titled *Guidelines for Standards of Care in Animal Shelters*.
- NYC Administrative Code Title 17 Chapter 8 - Animal Shelters and Sterilization Act.
- The Humane Society of the United States' (HSUS) Guidelines for the Operation of an Animal Shelter.
- NYS Agriculture and Markets Law Article 26 – Animals.
- Rules and Regulations on Controlled Substances in NYS - Part 80.
- Animal Welfare Act, 2158 - Protection of Pets.
- New York Code Chapter 115 of the Laws of 1894 - Lost and Strayed Animals.
- Article 161 of the Health Code.
- ACC Policies and Procedures Related to Operations and Medical Care.

To further understand ACC's operations and medical care services, we conducted interviews with ACC's Chief Executive Officer, Chief Operating Officer, Senior Director of Veterinary Services, Senior Manager of Shelter Operations, Senior Manager Vet Operations, Manager of Admissions, and the Managers of the Manhattan, Brooklyn, and Staten Island Animal Care Centers. In addition, we conducted walkthroughs of the Manhattan, Brooklyn, and Staten Island Animal Care Centers, as well as the Bronx and Queens Receiving Centers. We also reviewed a prior audit conducted by our office, *Audit Report on Animal Care and Control of New York City, Inc.'s Financial and Operating Practices* (FM14-089A, issued April 17, 2015).

In order to evaluate ACC's overall shelter conditions, we conducted two rounds of unannounced visits of the Manhattan, Brooklyn, and Staten Island Animal Care Centers. The unannounced visits during the first round were conducted at the Manhattan, Brooklyn, and Staten Island Animal Care Centers on March 13, 2019, March 18, 2019, and March 28, 2019, respectively. We conducted the second round of unannounced visits on June 10, 2019 at the Brooklyn Animal Care Center, on June 11, 2019 at the Manhattan Animal Care Center, and on June 13, 2019 at the Staten Island Animal Care Center.

To further understand the process involved with ACC's inventorying of controlled substances, we obtained and reviewed ACC's inventory policies and observed inventory counts performed by ACC officials. We then evaluated ACC's safeguards and inventory records by performing our own unannounced inventory counts of the controlled substances found at the Manhattan, Brooklyn, and Staten Island Animal Care Centers on July 15, 2019. We assessed the controlled substance inventory records by comparing the overstock items of what was found on hand to what was listed in both the DEA Logs and ACC's EPMX computer records. Also, while performing the inventory counts, we had a member of ACC's Vet Services measure the in-use bottle of the controlled substances to ensure that the remaining balance that was listed as the remaining balance in the DEA Logs was accurate.

To conduct our analysis on the care administered to the animals by ACC, we first needed to obtain read-only access to Shelter Buddy, ACC's main operational computer system. After reviewing the various functions of Shelter Buddy, we furthered our understanding of the system through a meeting held with ACC's IT personnel responsible for the preparation of the Asilomar Reports. We then decided to select as our population for testing all canines and felines that were entered into ACC's animal database from January 1, 2018 to June 30, 2018.

Due to the fact that Shelter Buddy lacks a report generation option with the capability of combining all the data needed to perform our analysis in one report, we needed to generate three separate reports and combine them utilizing Audit Command Language (ACL) software. The three separate reports generated from Shelter Buddy were: Report 197 – "Incoming Detail List," Report 198 – "Outgoing Detail List," and Report 70 – "Euthanasia Report." The Incoming Detail List we generated contained information pertaining only to dogs, cats, puppies, and kittens from January 1, 2018 to June 30, 2018. The Outgoing Detail List we generated contained information pertaining only to dogs, cats, puppies, and kittens from January 1, 2018 to December 31, 2018. The Euthanasia Report we generated contained information pertaining only to dogs, cats, puppies, and kittens from January 1, 2018 to December 31, 2018. To ensure we captured the outcome for all the animals in our incoming population, the latter two reports were generated with a longer timeframe of one full year. This was necessary to obtain the outcomes for animals that came in at the latter portion of our sample period. After uploading the three separate reports into ACL, we utilized ACL's relate and append functions to combine the lists with all data fields using the unique identifier of the "Animal ID."

For the period covering our sample, there was a total of 11,490 animal intake records for dogs, cats, puppies, and kittens. We identified 657 instances of animals with more than one intake record. Of these 657 records, we determined that there were 317 unique animal IDs and 340 duplicate. After removing the 340 duplicate animal intake records we ended up with 11,150 unique animal IDs and their associated outcome records. For the purpose of our testing, for those animals with multiple intakes, we used the last intake record prior to June 30, 2018, and the outcome associated with that intake. We removed those animals' earlier intake records.

Of the 11,150 animal records, we found that 814 animals were classified by ACC as being received dead on arrival, 774 animals were euthanized at their owners' request, and 4 were fostered in homes outside of the Animal Care Centers but were considered to be in ACC's care. The remaining 9,558 animals were live intakes that had the following outcomes: 4,984 were transferred to New Hope partners, 2,977 were adopted, 764 were reclaimed by their owners, 712 were euthanized, 89 were unassisted death, and 32 were returned surrenders.

After determining the outcomes of the animals for our sample period, the team performed two additional tests. For the first test, we selected a sample of 30 animals from the population of 712 non-owner requested euthanized animals to determine whether the reasons given for euthanizing the animals were adequately documented within Shelter Buddy.

For our second test, to analyze the care received by animals that were specifically stationed on ACC's premises for 14 or more days, we randomly selected 50 of the 1,444 animals that were housed in ACC's care for 14 days or more within our January 1, 2018 to June 30, 2018 scope period. We retrieved the "Medical History Report" documentation from Shelter Buddy for all 50 animals. From our initial sample of 50, we deleted 19 animals that were in foster care and 1 other animal that we discovered to have officially entered ACC outside of the sample scope period.

We then compared the information stored within the "Medical History Report" for those 30 animals to the timeframes established within ACC's policies and procedures. According to ACC's policies, all animals must be vaccinated within 2 hours of arrival at a Care Center, given a complete examination within 24 hours of arrival, and weighed upon intake and reweighed upon their 14th and 28th day in the shelter. However, due to the fact that Shelter Buddy did not have a specific time stamp identifying the time that a vaccination was given, we analyzed the data based on whether or not the initial vaccination was given within 24 hours of arrival. Our analysis of the data was done by manually recording in Excel the dates that the animal was initially weighed, reweighed, and given an initial vaccination. We then utilized formulas to determine whether or not the care was provided and if it was within the appropriate timeframe set forth by ACC's policies and procedures.

Finally, as part of our audit, we reviewed DOHMH's monitoring and oversight of the City's contract with ACC. In that regard we interviewed DOHMH's Assistant Commissioner for the Bureau of Veterinary and Pest Control Services, DOHMH's Director for the Veterinary Public Health Services, the DOHMH veterinarian responsible for preparing assessment reports evaluating ACC's compliance with the DOHMH contract agreement, a DOHMH part-time veterinarian responsible for monitoring potential rabid animals at the Staten Island Animal Care Center and checking the facility for deficiencies, and DOHMH personnel responsible for the maintenance of ACC's facilities. In addition, we also obtained the following information from DOHMH:

- All DOHMH assessment reports of ACC conducted between the periods of July 1, 2016 through November 13, 2019.
- DOHMH's facility inspection reports of the Manhattan, Brooklyn, and Staten Island Animal Care Centers.
- Information pertaining to the projected renovation and expansion plans of ACC's facilities.
- Documentation detailing the work performed at the ACC facilities by DOHMH.
- Floor plans and associated information identifying which rooms at the Animal Care Centers are not being utilized in the manner to which they were designed.

The results of our sample tests, while not projectable to their respective populations, provide a reasonable basis for us to determine whether ACC is in compliance with its DOHMH contract with regard to shelter conditions and animal care.

Animal Care Centers of NYC  
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July 23, 2020

Marjorie Landa  
Deputy Comptroller for Audit  
Office of the New York City Comptroller  
1 Centre Street, Room 1100  
New York, NY 10007-2341

**RE: Draft Audit Report on Animal Care and Control of New York City Inc.'s  
Operating Practices  
MH19-068A**

Dear Deputy Comptroller Landa:

This is in response to the draft Audit Report on Animal Care and Control of New York City, Inc.'s operating practices issued by the Office of the Comptroller on July 9, 2020. Attached please find ACC's responses in regard to the auditors' findings and recommendations. Thank you for the opportunity to provide our comments and input.

Very truly yours,



Jennifer Piibe  
General Counsel

cc:

Corinne Schiff, Deputy Commissioner, Environmental Health  
Sara Packman, Assistant Commissioner, Audit Services  
Patrick Nolan, Chairman, ACC Board of Directors  
Risa Weinstock, President & CEO, ACC

**Response to the City of New York Office of the Comptroller Financial Audit/Audit Report on Animal Care and Control  
of New York City Inc.'s Operating Practices  
AUDIT NUMBER MH19-068A**

Animal Care and Control of New York City, dba Animal Care Centers of NYC (ACC) reviewed the draft audit report prepared by the Office of the Comptroller referenced above, and appreciates the opportunity to respond. The objective of the audit was to determine whether ACC is in compliance with the requirements of its contract with the Department of Health and Mental Hygiene (DOHMH) regarding shelter conditions and animal care.

This audit found that ACC is generally in compliance with its DOHMH contract with regard to shelter conditions and animal care, and concluded with twenty-one recommendations, ten of which are directed to ACC, three directed jointly to ACC and DOHMH, and eight directed to DOHMH.

The following is ACC's response to the auditors' ten recommendations directed to ACC and three recommendations directed jointly to ACC and DOHMH. As a vendor of the City of New York and DOHMH, ACC defers to DOHMH to provide its own responses to the auditors' eight recommendations directed specifically to DOHMH.

### **Unacceptable Humidity Levels**

The auditors conducted two rounds of unannounced visits at the Manhattan, Brooklyn, and Staten Island Animal Care Centers and tested 40 rooms to determine whether temperature and humidity levels were within the acceptable ranges as set out in the Association of Shelter Veterinarians' *Guidelines for Standards of Care in Animal Shelters* (Guidelines).

During their first round of visits, of the 40 rooms tested, 9 rooms did not have working humidity/temperature monitors. For the 31 rooms that did have humidity/temperature monitors, they found that the temperature was within the acceptable range of 60°F to 80°F, but found low humidity levels in 31 rooms where animals were located and had a working humidity/temperature monitor.

During the second round of unannounced visits, of the 41 rooms tested, 7 did not have working humidity/temperature monitors, consisting of 6 of the 9 rooms that did not have working monitors. For the remaining 34 rooms that had humidity/temperature monitors, they found high humidity levels in 13 of the rooms where animals were located.

**Auditors' Recommendation #1:** ACC and DOHMH should make sure that all rooms housing animals contain a working humidity/temperature monitor in order to help ensure that humidity levels are maintained at levels that provide a healthy environment for the animals.

**ACC Response:** ACC agrees with this recommendation. ACC recognizes the importance of maintaining appropriate temperature and humidity levels and will work with DOHMH to implement the methodology and equipment that DOHMH deems appropriate, to the extent it is safe and appropriate for ACC staff to do so. ACC will ensure that there is a working humidity/temperature gauge in each room housing animals, and that ACC staff check the levels periodically.

**Auditors' Recommendation #2:** ACC and DOHMH should jointly develop a procedure for counteracting humidity levels outside of the acceptable range and ensure that ACC's staff is properly trained on how to implement those protocols.

**ACC Response:** ACC agrees with this recommendation and recognizes the importance of appropriate humidity levels but defers to DOHMH to counteract the extreme humidity levels and issues with the care centers' HVAC systems. To the extent that DOHMH provides ACC staff with training and licensing where applicable to implement DOHMH

protocols, ACC will fully cooperate to ensure protocols are implemented. ACC has a procedure in place whereby management promptly alerts DOHMH when the humidity levels are inappropriately high to help address the underlying issue. ACC also takes immediate, more temporary measures, such as the use of large fans, but ACC is limited by its contract to make adjustments or changes to the HVAC or other major facility changes in the current buildings.

**Auditors' Recommendation #3:** DOHMH should ensure that new capital projects involving the Animal Care Centers include HVAC systems that have the ability to adjust humidity levels like those found at the Manhattan Animal Care Center and use them.

**ACC Response:** ACC defers to DOHMH to provide its own response.

### **Predator Species Can Be Heard in Prey Rooms**

The auditors found that ACC maintains separate, dedicated housing for cats, dogs, and non-traditional pets such as rabbits and guinea pigs and has also taken proactive measures to help reduce unwanted sound, but despite these measures, the sound of dogs barking could be heard in a cat adoption room, a cat holding room, a combined rabbit and guinea pig adoption room, and a dedicated rabbit adoption room.

The auditors attributed the noise issues to the fact that the buildings ACC utilizes are old and not built for use as modern animal shelters and stated “while ACC has attempted to mitigate high noise levels by separating species in different areas of the building, keeping doors closed, and by playing soothing classical music in the rooms, the organization is limited in what it can do as a result of the limitations of the current structures it uses to house animals.”

**Auditors' Recommendation #4:** ACC should consider adding sound mitigation mats to all of the Animal Care Centers.

**ACC Response:** ACC partially agrees with this recommendation. ACC agrees that sound mitigation is important, and has developed a “fear free” committee to address sound, as well as other factors that cause stress in shelter animals. ACC will determine the efficacy of sound mitigation mats at all the care centers as part of an on-going, comprehensive plan to reduce sound. While mats are one possibility to address sound, ACC proactively analyzes and incorporates other alternatives that may achieve sound mitigation more effectively. ACC has recently instituted a shelter-wide “nap time” – a one-hour period mid-day when lights are turned off and rooms are closed down for animals to rest without noise or distraction, and has found this to be successful thus far, with dogs quieting down when the lights are off and visible evidence of pets having slept (standing and stretching, yawning) when staff re-enter the rooms. ACC regularly rewards the dogs in its care for quiet behavior to discourage barking, and we are aiming for increasingly predictable schedules for all of the pets in our care as we continue to focus on various ways to reduce stress levels.

**Auditors' Recommendation #5:** Although limited by its current physical constraints, ACC should consider revising the layout to which animals are housed at the Animal Care Centers to try to further reduce the chances that predator species will be heard in prey rooms.

**ACC Response:** ACC agrees that the noise issues found are due to the fact that the current buildings are old and not built for use as modern animal shelters and that, given the limitations of the structures, ACC is limited in what it can do to mitigate sound. ACC agrees with the recommendation to consider whether layout revisions can help with the reduction of the sound of predator species in prey rooms. ACC will assess the possible changes and address with DOHMH.

**Auditors' Recommendation #6:** DOHMH should review and analyze the Animal Care Center's current design to determine whether additional actions to help reduce unwanted sound levels at ACC are possible and consider this issue in planning for future construction projects.

**ACC Response:** ACC defers to DOHMH to provide its own response.

**Fresh Water and Clean Kennels Generally Provided, with Some Exceptions**

The auditors found that ACC generally provided the animals in its care with access to clean water and a sanitary environment, with some exceptions. They noted that one of the ways ACC ensures that animals are being properly attended to is through the utilization of spot check logs posted either inside or outside of each room, but the spot check logs do not include the times the spot checks were conducted and the logs also do not document whether a supervisor or manager has reviewed and assessed the quality of the cleaning performed by staff. ACC supervisors and managers do routinely walk through the shelters to ensure that spot checks are being performed and that the logs are being filled out, but without documentation, the auditors were unable to verify this practice.

**Auditors' Recommendation #7:** ACC should ensure that all animals are housed in a clean, sanitary environment and are provided with sufficient resources, including access to fresh, clean water.

**ACC Response:** ACC agrees with this recommendation. It is one of its core operating principles.

**Auditors' Recommendation #8:** ACC should enhance its spot check record keeping system to document: (1) the time that each spot check is conducted; and (2) the supervisory reviews performed.

**ACC Response:** ACC agrees with this recommendation and will improve the current record keeping system by adding the times and documented supervisory review to the spot check logs.

**Auditors' Recommendation #9:** ACC should maintain its records of spot checks for a sufficient period of time to give ACC's management the ability to monitor compliance with its protocols.

**ACC Response:** ACC will take this recommendation under advisement and determine the most practical way to monitor daily compliance and assess the feasibility of a consolidated monitoring form that management can review on a regular schedule.

**Food Past "Best By" Date**

The auditors found instances of food and treats past their "best by" date in storage at ACC.

**Auditors' Recommendation #10:** ACC should formally document its 2-week review policy, which has shelter staff conduct thorough inventory reviews of the shelter's food supply to ensure that the shelter is not storing food that is past the manufacturer's "best by" date.

**ACC Response:** ACC agrees with this recommendation and will formally document a policy to address the periodic review and discarding of food in our inventory that is past its "best by" date. However, because "best by" relates to nutritional value and not safety, like an "expiration date," and because treats are not part of our nutritional calculations, treats will be discarded only after an applicable "expiration date", not a "best by" date.

**Auditors' Recommendation #11:** ACC should adopt and distribute to shelter staff a written policy that requires staff to review all food donations and not accept food that is past the "best by" date.

**ACC Response:** ACC agrees with this recommendation and will document in a written policy its current practice of not accepting into its circulation of distributed food any donation of food that is past its "best by" date.

### **Peeling Paint and Exposed Surfaces**

The auditors found conditions in need of repair during visits to ACC's shelters, including peeling paint, cracks, and spots on the ceilings.

**Auditors' Recommendation #12:** DOHMH should address the peeling paint conditions found at the Manhattan Care Center.

**Auditors' Recommendation #13:** DOHMH should address the holes/cracks in exterior areas of the Brooklyn Animal Care Center and ensure that there are no other exposed areas at the Animal Care Centers.

**Auditors' Recommendation #14:** DOHMH should establish formal written policies with specific timeframes for routine repairs and periodic maintenance, such as painting and related work.

**ACC Response:** ACC defers to DOHMH to provide its own response to these three recommendations.

### **Expired Non-Controlled Medications**

The auditors found that generally the drugs found at the shelters were not past their expiration date, with a few exceptions: two bottles of non-controlled medicine were expired and two bottles of non-controlled medicine did not have identifiable expiration dates.

**Auditors' Recommendation #15:** ACC should frequently review its stock of medications to help ensure that expired medications are not included in its inventory.

**ACC Response:** ACC agrees with this recommendation. This is the current practice.

### **Inaccurate Computer Inventory Records Maintained for Controlled Substances**

The auditors found that ACC is in compliance with federal and state regulations governing the use of controlled substances, and that appropriate safeguards were in place concerning the security of unopened and opened controlled substances.

In addition to the legally required record keeping, ACC also uses a computer system (EPMX). The auditors found that, despite an ACC policy that states that EPMX records are to be updated on a daily basis, EPMX did not always accurately reflect the quantities of unopened controlled substances.

**Auditors' Recommendation #16:** ACC should follow its policies and procedures and update its EPMX records on a daily basis to ensure that its computer inventory records properly reflect the quantity of unopened controlled substances on hand.

**ACC Response:** Since the original date of its policy on daily reconciliation of its computerized inventory records of unopened controlled substances, ACC determined such frequency was not an efficient use of staff time. ACC has since updated this policy to reflect a weekly reconciliation and currently adheres to this policy. ACC is and has always been compliant with the Controlled Substance Act that is enforced by the US Drug Enforcement Administration.

**Auditors' Recommendation #17:** DOHMH should consider amending its contract with ACC to incorporate a requirement that ACC maintain an accurate computer inventory system of unopened controlled substances on hand.

**ACC Response:** ACC defers to DOHMH to provide its own response.



### **Inconsistent Adherence to Animal Care Protocols**

The auditors found that ACC generally adheres to its policies and procedures relating to animal care, with some exceptions, specifically relating to the timing of vaccinations and intake exams, and the frequency of re-weighing an animal.

**Auditors' Recommendation #18:** ACC should ensure that staff is consistently adhering to its animal care protocols that govern examinations, vaccinations, and weight assessments.

**ACC Response:** ACC agrees with this recommendation and strives to achieve excellence. As an open-admissions sheltering organization, ACC's animal intake reflects large fluctuations and at times these fluctuations can be unexpected. When ACC is faced with a much higher than usual intake number, the organization must prioritize activities (e.g., an intake exam or vaccine will take priority over re-weighing an animal). Each year, ACC reviews the previous year and takes steps to improve its performance. As an example, in 2019 ACC restructured the Veterinary Services Department to include a second intake team, and extended the hours that this team provides coverage.

### **Renovations to the Manhattan Animal Care Center's Garage Space Remain Incomplete**

The auditors found that the conversion of the garage space into an adoption center has not been completed, and is expected to be completed approximately seven years after capital funding had been committed. The auditors stated that the delay in the construction of new or renovated space for ACC results in the continued underutilization of the existing garage space at the Manhattan Animal Care Center and, potentially, continuing instances of overcrowded conditions for the animals.

The auditors also found that the absence of a generator at the Manhattan Animal Care Center places animals at increased risk in the event of an extended power outage.

**Auditors' Recommendation #19:** DOHMH and ACC should work with DOB and DDC to expedite the conversion of the Manhattan Animal Care Center's garage space.

**ACC Response:** ACC agrees with this recommendation, and has consistently provided all requested information and approvals in a timely manner. ACC remains willing to participate and assist in any process that will expedite the project.

**Auditors' Recommendation #20:** DOHMH should install a backup generator at the Manhattan Animal Care Center, as was its intention approximately five years ago.

**ACC Response:** ACC defers to DOHMH to provide its own response.

### **DOHMH Assessment Reports on ACC's Contract Compliance Were Not Consistently Issued as Required**

The auditors found deficiencies in the frequency of documented assessment reports conducted by DOHMH.

**Auditors' Recommendation #21:** DOHMH should ensure that it consistently performs and documents assessments of ACC's adherence to the contract's scope of services within the established timeframes.

**ACC Response:** ACC defers to DOHMH to provide its own response.



NEW YORK CITY DEPARTMENT OF  
HEALTH AND MENTAL HYGIENE  
Oxiris Barbot, MD  
Commissioner

July 23, 2020

Marjorie Landa  
Deputy Comptroller for Audit  
Office of the New York City Comptroller  
1 Centre Street, Room 1100  
New York, NY 10007-2341

Re: Draft Audit Report on Animal Care and  
Control of New York City Inc.'s (AC&C)  
Operating Practices MH19-068A

The Department of Health and Mental Hygiene (DOHMH) has reviewed the draft Audit Report on Animal Care and Control (ACC) of New York City, Inc.'s operating practices and discussed the report's findings and recommendations with ACC. We provide the following response to the auditors' assessments and recommendations addressed to DOHMH.

We are pleased that the auditors found ACC to be generally in compliance with its DOHMH contract requirements regarding shelter conditions and animal care. We disagree with the auditors' assessment that DOHMH did not conduct comprehensive, timely assessments of ACC's adherence to the contract scope of services.

The contract in effect during the audit period – July 2016 through January 2019 -- required DOHMH to perform quarterly contract monitoring or inspections of ACC and to notify ACC in writing of any observed deficiencies. The auditors do not dispute that DOHMH conducted these assessments during the audit period or that DOHMH documented its findings in reports provided to ACC. The auditors fault DOHMH, however, for not always conducting comprehensive assessments and issuing a written report in each quarter. Yet the auditors fail to note that DOHMH was not required to issue quarterly reports.

The auditors further misrepresent the scope and number of DOHMH monitoring reports. First, the auditors list four reports by DOHMH in their table but DOHMH issued six reports—all of which were provided to the auditors. Next, the auditors err in listing the time periods for some of the reports and fail to account for the full scope of review documented in the six reports. Each of the six DOHMH reports assessed ACC's compliance with contract requirements; compliance with city, state and federal laws; shelter standards and medical protocols; shelter software reports and shelter records. In fact, DOHMH assessments were more frequent and more comprehensive than the contract required. The following table lists the time period covered and the number of contract requirements verified by report.

Report	Time Period Report Covers	Number of Contract Requirements Verified
Report 1 (summary of 3 reports)	September 2015 – October 2016	36
Report 2	October 2016 – March 2017	24
Report 3	March 2017 – July 2017	25
Report 4	April 2018 – September 2018	21
Report 5*	January 2018 – February 2019	14
Report 6 *	January 2019 – October 2019	15

\*Report 5 was sent to the auditors on 11/13/2019, Report 6 was sent on 6/8/2020.

DOHMH acknowledges the auditors' finding that there was no report issued between August and December 2017. As DOHMH explained, during that period DOHMH continued to monitor ACC's implementation of corrective actions; held monthly, documented conference call meetings with ACC management (dates of which were provided to the auditors); followed up on complaints; analyzed ACC's monthly shelter data; and regularly communicated with shelter's staff. No report issued during that time, however, because the key contract monitor was on leave.

The auditors also state "... of the 10 quarterly reports that should have been completed under the prior contract for the period of July 1, 2016, through January 31, 2019, DOHMH provided no evidence during the course of audit fieldwork to indicate that these assessments were, in fact, performed quarterly. Instead, DOHMH provided us with only four assessment reports." However, the auditors only requested from DOHMH the assessment reports and did not request any other evidence of assessments.

DOHMH disagrees with the auditor's statement that "*In the absence of periodic documented assessment reports, DOHMH is less able to ensure that its reviews and communications covered all of the areas that would be considered during the formal periodic assessments.*" The contract monitoring process is structured to ensure that assessments cover all contract areas routinely and complaints are investigated. DOHMH tracks when each contract area is monitored in order to plan for regular monitoring of all ACC facilities for contract requirements (covering all contract service areas) and for verifying that ACC comes into compliance with previously documented non-compliance or partial compliance. During the audit, the auditors only requested DOHMH's reports but did not request tracking documents. DOHMH described to the auditors the process by which DOHMH tracks and documents communications and issues and following the Exit Conference, DOHMH provided the documented tracking system that ensures contract areas are regularly monitored. Through this process of monitoring and corrective action verification, DOHMH has ensured that ACC generally complies with contract requirements, shelter standards and applicable regulations, which the auditors have also acknowledged.

The following is DOHMH's response to the auditors' recommendations to DOHMH.

#### Recommendations to DOHMH

Recommendation 1. "ACC and DOHMH should make sure that all rooms housing animals contain a working humidity/temperature monitor in order to help ensure that humidity levels are maintained at levels that provide a healthy environment for the animals."

DOHMH's Response: DOHMH generally agrees with this recommendation. At the new Staten Island Animal Care Center, ACC staff can monitor the HVAC humidity level in each room. However, they can't adjust the level themselves and require DOHMH staff to do so. DOHMH is working with the vendor to have humidity level controlled remotely. Humidity can also be adjusted at the Manhattan Animal Care Center.

At the Brooklyn Animal Control Center, there is currently limited humidity adjustment capabilities. Brooklyn's system can de-humidify during cooling season. DOHMH has specifically trained staff to respond to HVAC issues and control adjustments must be limited to trained staff. In addition, DOHMH will work with appropriate ACC staff to reduce activities that impact humidity levels and provide support to manage adjustments on specialized HVAC equipment. DOHMH does not recommend broad training on specialized HVAC equipment. DOHMH will work with appropriate ACC staff to make sure ACC has a way to measure humidity and reduce activities that impact humidity levels and provide support to manage adjustments on specialized HVAC equipment.

The new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The HVAC will be designed to provide high air change fresh air system to help manage humidity levels in the shelter. Each room will have independent temperature, humidity and air controls to provide flexibility.

Recommendation 2. *“ACC and DOHMH should jointly develop a procedure for counteracting extreme humidity levels and ensure that its staff is properly trained on how to implement those protocols.”*

DOHMH's Response: DOHMH generally agrees with this recommendation. DOHMH and ACC are working together on operating protocols for the shelters which will delineate responsibilities for each party.

The new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The HVAC will be designed to provide high air change fresh air system to help manage humidity levels in the shelter. Each room will have independent temperature, humidity and air controls to provide flexibility.

Recommendation 3. *“DOHMH should ensure that new capital projects involving the Animal Care Centers include HVAC systems that have the ability to adjust humidity levels like those found at the Manhattan Animal Care Center and use them.”*

DOHMH's Response: DOHMH agrees with this recommendation. The new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The HVAC will be designed to provide high air change fresh air system to help manage humidity levels in the shelter. Each room will have independent temperature, humidity and air controls to provide flexibility.

Recommendation 4 and 5 are addressed to ACC

Recommendation 6. *“DOHMH should review and analyze the Animal Care Center's current design to determine whether additional actions to help reduce unwanted sound levels at ACC are possible and consider this issue in planning for future construction projects.”*

DOHMH's Response: DOHMH agrees with this recommendation and the new capital projects will be designed as state-of-the-art care center facilities with input from animal shelter specialists. The acoustic environment will be designed to provide optimal performance for the new facility.

Recommendations 7,8,9,10 and 11 are addressed to ACC

Recommendation 12. *“DOHMH should address the peeling paint conditions found at the Manhattan Care Center.”*

DOHMH’s Response: DOHMH agrees with this recommendation and will assess the condition, prepare a scope of work, and have its contractor perform proper repairs.

Recommendation 13. *“DOHMH should address the holes/cracks in exterior areas of the Brooklyn Animal Care Center and ensure that there are no other exposed areas at the Animal Care Centers.”*

DOHMH’s Response: DOHMH agrees with this recommendation and will assess the condition, prepare a scope of work, and have contractor perform proper repairs.

Recommendation 14. *“DOHMH should establish formal written policies with specific timeframes for routine repairs and periodic maintenance, such as painting and related work.”*

DOHMH’s Response: DOHMH disagrees with this recommendation as it is not needed. DOHMH Facilities Planning and Plant Operations are notified of facility deficiencies through the Facility Service Request (FSR) system in place. Facilities Managers relay an FSR to Plant Operations for review and action by Facilities Planning and/or Plant Operations to remediate the deficient conditions.

DOHMH has also a routine maintenance schedule for periodic maintenance such as filter changes and follows the manufactures service routine.

DOHMH has a painting contract to paint when needed. However, the painting contract can only be utilized during regular weekday business hours.

Recommendations 15 and 16 are addressed to ACC

Recommendation 17. *“DOHMH should consider amending its contract with ACC to incorporate a requirement that ACC maintain an accurate computer inventory system of unopened controlled substances on hand.”*

DOHMH’s Response: DOHMH agrees with the importance of maintaining accurate inventory count of unopened controlled substances but does not agree that it is necessary to amend the contract. The current contract already requires ACC to have an inventory system, including for controlled substances. Therefore, DOHMH’s monitoring plan will include verification of ACC’s physical reconciliations of unopened controlled substances with ACC’s computerized system.

Recommendation 18 is addressed to ACC

Recommendation 19. *“DOHMH and ACC should work with DOB and DDC to expedite the conversion of the Manhattan Animal Care Center’s garage space.”*

DOHMH’s Response: DOHMH generally agrees with the auditors’ recommendation. However, the public health emergency has adversely impacted New York City’s capital projects including the care centers. All projects had been put on PAUSE by DDC per direction from the Governor, City Hall and OMB.

Recommendation 20. *“DOHMH should install a backup generator at the Manhattan Animal Care Center, as was its intention approximately five years ago.”*

DOHMH’s Response: DOHMH agrees with this recommendation and is planning to install a backup generator as part of a separate capital project after the pet adoption center is constructed to minimize disruption of current care center operations. Due to the complexity of the site, the design of the new generator will have to take into consideration the generator size, exact location on the roof, noise, structural requirements, and proximity to adjacent buildings. DOHMH will engage an Engineering Consultant to provide a scope of work, specifications and projected cost.

Recommendation 21. *“DOHMH should ensure that it consistently performs and documents assessments of ACC’s adherence to the contract’s scope of services within the established timeframes.”*

DOHMH’s Response: DOHMH disagrees with the auditor’s conclusion that led to this recommendation. As explained above, DOHMH regularly assesses ACC’s compliance with its DOHMH contract, following a structured process to ensure that all contract areas are reviewed, and any necessary corrective actions are implemented. Following the Exit Conference, DOHMH provided the tool it uses as evidence of the structured process and how DOHMH ascertained that contract service areas were consistently monitored and assessed over the audit period. Since the auditors requested DOHMH to provide its assessment reports and did not request any other evidence of assessments, this tool was not presented during the audit field work.

Recognizing that DOHMH’s quarterly assessment are on-going and span over more than one quarter and that each monitoring report covers more than one quarter, DOHMH will develop a status report to ACC that will formally document the interim results and next steps.

Sincerely,



Oxiris Barbot, MD  
Commissioner

cc:

Emiko Otsubo, COO/Executive Deputy Commissioner  
Corinne Schiff, Deputy Commissioner, Division of Environmental Health  
Julie Friesen, Deputy Commissioner, Division of Administration  
Mario Merlino, Assistant Commissioner, Bureau of Veterinary and Pest Control Services  
Sheila Benjamin, Assistant Commissioner, Facilities Planning and Administrative Services  
Sara Packman, Assistant Commissioner, Audit Services