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**Office of the Inspector General  
Miami-Dade County**

# Memorandum

To: Mr. George Burgess, County Manager

From: Christopher R. Mazzella, Inspector General

Date: October 20, 2005

Received by \_\_\_\_\_ Date \_\_\_\_\_

Re: OIG Final Report of Review of MDPD Animal Services Unit's Administration of the Animal Control Trust Fund and Hurricane Relief Trust Fund.

Attached please find a copy of the above-captioned final report. This report was issued as a "draft" on September 26, 2005 to Mr. Robert L. Parker, Director of the Miami-Dade Police Department, requesting his review and response to the draft report. Director Parker's response has been received and it is attached to the final report as Appendix A. After thorough review and consideration of the response, some modifications were made to this report. However, the OIG's main concern lay in our recommendations which remain unchanged. Moreover, in light of the recent establishment of the Animal Services Department, it is even more imperative that prospectively clear guidelines are established to demonstrate accountability in trust fund spending, thereby encouraging future donations.

As such, the OIG considers this matter as **RESOLVED-OPEN**, pending a 90-day update from the County Manager's Office regarding the implementation status of the OIG's recommendations, especially relating to any new or proposed trust fund resolution. We would appreciate this 90-day report by February 1, 2006. The OIG appreciates the cooperation and courtesies extended by MDPD, Finance and PWD personnel who were involved in our review of the trust funds.

cc: The Honorable Mayor Carlos Alvarez, Mayor, Miami-Dade County  
The Honorable Joe A. Martinez, Chair, Board of County Commissioners  
The Honorable Dennis C. Moss, Vice Chair, Board of County Commissioners  
The Honorable Rebeca Sosa, Chair, Community Outreach, Safety & Healthcare Administration Committee  
Ms. Susanne Torriente, Assistant County Manager  
Mr. Alex Munoz, Assistant County Manager  
Mr. Robert L. Parker, Director, Miami-Dade Police Department  
Dr. Sara Pizano, Director, Miami-Dade Animal Services Department  
Ms. Cathy Jackson, Director, Audit and Management Department  
Ms. Charles Anderson, Commission Auditor, Board of County Commissioners  
Clerk of the Board (copy filed)

**OFFICE OF THE INSPECTOR GENERAL'S FINAL REPORT OF REVIEW**  
*MDPD Animal Services Unit's Administration of the  
Animal Control Trust Fund and Hurricane Relief Trust Fund*

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*A draft version of this report was issued to MDPD for its review and response, which is herein appended as Appendix A. After careful review and consideration of their response some changes were made resulting in this final report.*

**I. INTRODUCTION & SYNOPSIS**

The Miami-Dade Police Department (MDPD) assumed control of the Animal Services Unit (ASU) from the County's Public Works Department (PWD) on October 1, 2001. MDPD also assumed control of two ASU trust funds that were established and maintained by the PWD for many years. The Animal Control Trust Fund (ATF), established in 1982, and the Hurricane Relief Trust Fund (HTF), established in 1992, had balances of \$1,007,937 and \$555,726, respectively, when MDPD assumed control. Disbursements from the trust funds are restricted by specific guidelines that were approved by the Board of County Commissioners in the ATF Resolution and the HTF Approval Memorandum.

Pursuant to a complaint received in February 2004 that alleged the MDPD had misused the ASU trust funds during the first two years they assumed control of the animal shelter, the Miami-Dade County Office of the Inspector General (OIG) initiated a review of the expenditures that were charged to the two funds for the 2½-year period beginning October 1, 2001, and ending March 31, 2004.

The OIG review found that during the 2½-year period, MDPD spent over \$1.8 million of the combined trust funds, or 99.6 percent of the all trust fund monies. The review further shows over \$140,000 in questionable vendor and intra-County expenses. MDPD also approved two transfers of monies, totaling \$515,511 (\$472,811 from the ATF and \$42,700 from the HTF), that were not within the established trust guidelines.

Specifically, with regards to the HTF, our review determined that all \$444,270 in expenditures that were made in the 2½-year period reviewed were in contravention of the purpose and policy behind the HTF. The HTF was established specifically to maintain and manage donations that were received by the unit after Hurricane Andrew hit in August 1992, in which the contributors' requested their donation be used to assist animals affected by the hurricane. The disbursements reviewed by the OIG do not meet the HTF criteria, nor were they used to assist animals affected by other hurricanes or storms since Andrew. Moreover, since the transfer, there were no amendments or resolutions that appear to have been pursued by MDPD in order to change the original guidelines of the HTF.

**II. BACKGROUND**

The Animal Care and Control facility is located at 7401 NW 74 Street in Medley, Florida. The unit was a division of the Public Works Department (PWD) from 1982 to 2001, when the unit was transitioned over to the MDPD. The unit was renamed "the Animal Services Unit" (ASU). The ASU is self-proprietary with the major portion of its operating budget derived from revenues collected from animal licenses fees, fines, shelter fees and other

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funds generated by the unit. The ASU has received an annual subsidy of \$700,000 since 2000 for service enhancement from the County's General Fund for the unit's operating budget.<sup>1</sup>

The PWD established two separate trust funds to maintain and manage donations received by the unit. The initial fund, the Animal Control Trust Fund (ATF), was established in 1982 as the sole trust fund in which all donations were deposited. The second fund, the Hurricane Relief Trust Fund (HTF), was created in 1992 in the immediate aftermath of Hurricane Andrew to accept contributions designated to assist animals affected by the hurricane. Both trust funds have been maintained separately since their inception.

**A. ANIMAL CONTROL TRUST FUND (ATF):**

The ATF was approved by the Board of County Commissioners on June 15, 1982 pursuant to Resolution #R868-82 (**Exhibit A**). The ATF was established to segregate all donations received by Animal Services from the unit's general operating budget. The ATF account also allows the monies to accrue interest, with the balance rolled over annually. The resolution establishes the primary guidelines for the use of donations to those **"benefiting animals adopted from the Dade County Animal Services Shelter."** Section 6 of the Resolution gave the Director of Animal Control authority to approve trust fund expenditures **"for the purpose of benefiting animals adopted from the Dade County Animal Shelter, and for such other purposes as authorized by resolution of this Board."** **Section 5 stated that "Unless otherwise specified herein, no disbursements whatsoever shall be made from the Animal Control Trust Fund until and unless authorized and approved by resolution of this Board."**

Moreover, the ATF prohibited the **"commingling of [trust] funds"** with other county funding **"until disbursed for an authorized purpose."** In short, according to Section 5 and 6, cited above, disbursements could be made only by the Director for the purposes benefiting adoption or upon specific Board approved resolution.

The ATF resolution further states in Section 4: **"such monies shall be disbursed for the benefit of animal control in Metropolitan Dade County in accordance with the terms and conditions of the grant or donations, and shall be earmarked accordingly. If no such terms or conditions are provided to the grants or donations, then such monies shall be disbursed for the general purpose of advancing animal control as specified by the resolution of the Board."**

The OIG did not find any subsequent resolutions pertaining to the ATF, specifically any resolutions authorizing disbursements from the fund nor any resolutions changing the disbursement guidelines.

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<sup>1</sup> In October 2004, a new department, the Animal Services Department, was created after thorough review initiated by the Office of the Inspector General and the County Manager's Office, which included the participation of the Humane Society of the United States and the County's Office of Performance Improvement.

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**B. HURRICANE RELIEF TRUST FUND (HTF):**

The HTF was created shortly after Hurricane Andrew hit Miami-Dade County in August 1992, as a second and separate trust fund. This fund was created to segregate regular donations that were deposited into the ATF from contributions received after the hurricane specifying that they be used to assist animals affected by the hurricane.

The OIG was unable to locate a copy of an HTF resolution from the Clerk of the Board and/or the MDC Finance Department. The OIG did, however, obtain a copy of a PWD's memorandum, dated September 15, 1992 (**Exhibit B**) that was forwarded to the Finance Department and authorized the creation of the HTF account in the County's Financial Accounting Management Information System (FAMIS). This memorandum documented that the purpose of the HTF was "**to deposit donations for animal victims affected by Hurricane Andrew**" and the nature of the expenditures to be in the area of "**Hurricane Relief.**" The memorandum also refers to a second "attached" memo as the "Authority to Establish" the HTF. The OIG has not been able to locate a copy of the referenced second or "attached" memorandum. Furthermore, no documentation was found that confirmed that the HTF was approved by the County Manager's Office or the BCC.

The OIG did obtain copies of former County Manager Joaquin G. Avino's memorandum, subsequently dated May 18, 1993 (**Exhibit C**), and MDC Resolution #R562-93 (**Exhibit D**) that requested the BCC's approval to expend \$60,000 of the HTF to provide a low cost spay and neuter program for financially needy hurricane victims. This resolution was approved by the BCC on May 20, 1993.

The OIG did not find any additional documentation pertaining to the HTF, specifically any resolutions authorizing changes to the expenditure guidelines.

**III. AUDIT AND MANAGEMENT SERVICES DEPARTMENT/AUDIT REPORT**

The MDC Audit and Management Services Department (AMS) conducted an audit of the Animal Care and Control Division of the PWD for a three-year fiscal period ending September 30, 2001. As the animal services division was transferred to the MDPD beginning October 1, 2001, a follow-up review was done in June 2002, and AMS' report was released to the MDPD on November 20, 2002. The AMS review covered almost all operational aspects of the ASU. In its review of the ATF and HTF, the AMS report stated: "Unless otherwise stipulated, donations may be used for the betterment of animal control as authorized by the Division Director." The report further recommends: "Changes in budgeted use of Animal Trust Funds should be documented and formally authorized as prescribed in the Resolution."

AMS also could not locate a copy of resolution establishing the HTF and informed MDPD of this in its report (see page 10 of the AMS audit). AMS recommended that the

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department seek the assistance of the County Attorney's Office. The AMS observed no usage of the HTF during the 3-year period review, and no further concerns were raised.

Responding to the AMS audit report, MDPD stated in its memorandum dated December 3, 2002 that MDPD "has located the Resolution governing the Hurricane Relief Animal Trust Fund." A copy of the Resolution was, however, not attached to the response memorandum, and during our recent review, a representative of the MDPD Resource Management Bureau advised an agent of the OIG that the department does not have a copy of the HTF Resolution.

**IV. OIG REVIEW OF TRUST FUNDS EXPENDITURES**

The OIG's review of the trust funds was conducted for the 2½-year period beginning October 1, 2001. Overall, we found that disbursements made from the HTF (other than the Board approved resolution from 1993) lacked any connection to the purpose of Hurricane Relief. Not only were the expenditures made over a decade after Hurricane Andrew, the actual genesis of this particular trust fund, but the expenditures lacked a relationship to any hurricane, storm or other weather event since Andrew.

As for disbursements and expenditures from the ATF, we found two BCC-approved disbursements that were made part of the annual budget ordinance, which transferred trust fund monies to the Unit's general operating fund. (One transfer pre-dated the scope of this review and is not included in the table below.) Other than these two disbursements, all other disbursements or expenditures were authorized at the departmental level. While the ATF resolution specifies that the Director could authorize expenditures for the purpose of benefiting adoption, other disbursements must be made in accordance with the terms and conditions of the grant or donation. Unless otherwise specified, disbursements required authorization and approval by resolution of the BCC. We observed that the ATF trust fund monies were lumped together and there was no clear indication if there were specific conditions of a particular grant or donation.

For the purpose of this report, the OIG has categorized the disbursements into three basic types.

- 1) Purchases and / or services from outside vendors in which the MDC Finance Department issued a check(s) as payment. These purchases were pre-approved by MDPD, and the costs were charged directly to one of the trust funds.
- 2) Other MDC Departments' Service Orders (SO) and Work Orders (WO) charged directly to one of the ASU trust funds via inter-departmental journal entries. This type of debit usually required that one of the trust funds index codes be provided at the time the SO or WO was placed.
- 3) The transfer of trust fund monies into the ASU general operating budget.

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Table I (below) reports the total expenditures charged to the ATF and HTF accounts during the fiscal years that they were incurred. The OIG review reflects that in FY 2002, the ATF account was overspent by \$184,017 in the first year following the transfer of the unit to the MDPD (FY 2002).<sup>2</sup> The majority of the HTF funds were spent during the second year after MDPD had assumed the unit. Expenditures from both funds total \$1,810,093 for the 2½-year period under review.

**Table I** **Total Expenditures**

	<b>FY 2002</b>	<b>FY 2003</b>	<b>1<sup>st</sup> half of FY 2004</b>	<b>TOTAL</b>
ATF: Direct Payments (Vendors & Other County Depts.)	\$486,143	\$164,586	\$9,283	\$660,012
ATF: Transfer of Funds (ASU General Fund shortages)	\$472,811	0	0	\$472,811
ATF: Transfer of Funds (Budget Ordinance 01-147)	\$233,000	0	0	\$233,000
HTF: Direct Payments (Vendors & Other County Depts.)	0	\$386,036	\$15,534	\$401,570
HTF: Transfer of Funds (ASU General Fund shortages)	0	\$42,700	0	\$42,700
<b>Total FY Expenditures</b>	<b>\$1,191,954</b>	<b>\$593,322</b>	<b>\$24,817</b>	<b>\$1,810,093</b>

The Animal Trust Fund (ATF) received \$233,397 in donations and \$17,267 in interest (for a total of \$250,664) during the 2½-year inspection period, increasing its available balance of October 1, 2001 from \$1,007,937 to \$1,258,601. Overall expenditures charged to the ATF during the period totaled \$1,365,823, resulting in a deficit of \$107,222 overall for the ATF account.

The Hurricane Relief Trust Fund (HTF) did not receive any donations during the review period, but the account balance increased from \$555,726 to \$559,416 due to accruing interest. Purchases and inter-County services totaling \$401,570 were charged by MDPD against the HTF. MDPD also transferred \$42,700 into the ASU general operating budget (for total charges of \$444,270), resulting in a fund balance of \$115,146.

Total expenditures from the ATF and HTF were approximately \$1.8 million or 99.6 percent of the total combined funds. While the OIG recognizes that many of the expenses may have a direct relationship to benefiting adoption and/or animal control, many were not.

First, it should be noted there were actually two transfers of funds from the ATF, each for \$233,000 and contained within the annual Budget Ordinances. The first occurred during FY2001, which precedes the scope of this review, and is thus not recorded in Table I. The

<sup>2</sup> The ATF had an initial balance of \$1,007,937 when the MDPD took control over Animal Services.

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second \$233,000 transfer was made in FY 2002, and is documented in FAMIS as approved by Budget Ordinance 01-147. Even though the transfer of these funds to the Unit's operating budget results in trust fund monies being co-mingled with regular operating funds, the transfer was Board approved. This figure, therefore, is not being included in the OIG's assessment of questionable disbursements/expenditures.

Second, two other transfers of trust fund monies totaling \$515,511 (\$472,811 from the ATF and \$42,700 from the HTF) went into the ASU general budget in violation of the policies set forth in both trust funds. The ATF resolution stipulates that trust monies are to be kept **"separate and segregated from other monies of the County, and that such monies not be commingled with other County funds until disbursed pursuant to a purpose authorized by the Board of County Commissioners."** The transfer of \$472,811 from the ATF occurred on January 10, 2003, and was approved by MDPD to cover payroll and other shortages incurred in FY 2002. The HTF was specifically created to maintain donations to assist animals affected by Hurricane Andrew, thus the transfer of \$42,700 from the HTF--ten years after Hurricane Andrew--to over payroll and other shortages in the ASU's general operating budget was not logically within the fund's guidelines.

Third, the OIG review shows that expenditures totaling over \$1.06 million were charged directly to the ATF and HTF for vendor and other departmental services and work orders (Table I). The OIG's review of individual payments questions over \$140,000 of expenses that are clearly routine operational expenditures, and are not of the type that have a direct correlation to promoting adoption and advancing animal control.<sup>3</sup>

**Table II (Questioned Expenses)**

Vendor	ATF	HTF	Total	Expenditure
Inter-American Car Rental / Royal Rental Vehicles	\$10,955.67	\$3,300.00	\$14,255.67	2 rental vehicles for ASU Captain & Lieutenant (August 2002 - June 2003)
Contract Connection, Inc.	\$3,213.17	0	\$3,213.17	Bar-B-Q grill, picnic tables & benches
Miami-Dade Fleet Mgt.	\$30,663.13	\$48,437.19	\$79,100.32	County fleet charges June 2003-August 2003
LaMenca Landscaping Corp.	\$5,769.20	0	\$5,769.20	Lawn service May 2003-September 2003
Nextel South Corp.	0	\$3,167.67	\$3,167.67	Cellular service March 15 - May 14, 2003
Pitney Bowes Credit Corp.	0	\$2,907.00	\$2,907.00	Lease costs for postage machine April 2003 - December 2003

<sup>3</sup> Actually, the OIG questions all expenses made from the HTF during the period under review as these charges all occurred ten years after the event that the funds were established for. However, for purposes of our review and categorization into Table II above, the OIG generally followed the ATF guidelines for even Hurricane Andrew related funds.

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Vendor	ATF	HTF	Total	Expenditure
Ricoh Corp.	\$4,976.00	0	\$4,976.00	4 new fax machines
Miami-Dade (Travel)	\$6,918.79	0	\$6,918.79	Travel for ASU Captain & Lieutenant
Xerox Corp.	\$1,359.42	\$589.46	\$1,948.88	Copy machine maintenance
Lawmen's Photo	0	\$4,123.00	\$4,123.00	23 Olympus digital cameras
Dade Paper & Bag Co.	0	\$16,895.46	\$16,895.46	Plastic bags
<b>Total</b>	<b>\$63,855.38</b>	<b>\$79,419.78</b>	<b>\$143,275.16</b>	

The ASU Captain and Lieutenant were assigned 24-hour take home vehicles by the MDPD due to their rank in the Department. Each had an assigned vehicle when arriving at the ASU (the Captain on June 25, 2001 and the Lieutenant on September 30, 2001). In August 2002, a memorandum (**Exhibit E**) was sent by their Commander to the MDPD Division Chief requesting that two rental vehicles be assigned to the Captain and Lieutenant. The memorandum stated that the vehicles would be utilized for weekly adoption, educational and special event outreach programs, and the transportation of equipment and animals among other ASU functions. The criteria for justification does not appear to match the assigned duties of the ASU Captain and Lieutenant. The request was approved on August 28, 2002, for the Captain and Lieutenant to exchange their assigned MDPD vehicles for rental cars. The costs of the rental vehicles were charged to the two trust funds. Each rental vehicle costs approximately \$825 per month (\$1,650 for both) and were charged to the ATF for 8 months and to HTF for 2 months during the period under review.

Our review reveals additional questionable purchases that are listed in Table II. These expenditures include purchase of picnic tables; benches and a Bar-B-Q grill for the Medley Shelter; four fax machines; lawn services at the Medley facility; travel expenses for the Captain and Lieutenant, and other routine ASU operational expenses.

It is the opinion of the OIG that the expenses listed in Table II are not in accordance with ATF and HTF guidelines, and do not reflect the intended use of the funds. Furthermore, citizens that make donations to benefit animals do not expect that their funds will be used to rent vehicles for County officers to drive to and from work, or utilized in any fashion not directly benefiting the animals, and certainly not for plastic bags used to dispose animal corpses.

**V. CONCLUSION**

The PWD established the ATF in 1982 with the specific intent to segregate donations received by the unit from County funding, and was approved by the BCC with specific disbursement guidelines. The PWD also established the HTF in 1992 to manage contributions received by the unit to assist animals affected by Hurricane Andrew. Both trust funds were maintained by the PWD for many years, during which time the balances increased.



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On October 1, 2001, the MDPD assumed command of the Animal Services Unit and control of the two funds. During the first year (FY 2002) MDPD depleted the entire ATF account of just over \$1 million. Of the entire amount expended from the ATF that first year, over \$500,000 was transferred to the regular operating budget of the ASU in direct contravention of the directive against the co-mingling of funds. During the second year (FY 2003), MDPD spent over 77 percent of the HTF funds. As the spending of HTF monies occurred ten years after Hurricane Andrew, we strongly believe that all charges paid from the HTF were in violation of this particular fund's guidelines. Moreover, regardless of whether a copy of the original HTF resolution was located in 2002, the MDPD failed to pursue action to amend or prepare a new HTF resolution to re-establish or create new disbursement guidelines for these accumulated monies.

Overall, for the period reviewed, the OIG questions over \$140,000 in trust fund charges for vendor or inter-departmental charges and \$515,511 in trust fund transfers to the Unit's general operating budget.

#### **IV. RECOMMENDATIONS**

In light of the establishment of a new Animal Services Department, the responsibility over the trust funds necessarily transfers to the new department. The OIG recommends that there be just one trust fund, the ATF. The HTF should be dissolved and its balance transferred to the ATF. This should be accomplished through a BCC Resolution. At the same time, the ATF guidelines should be updated and more clearly defined. Permissible uses of trust fund monies should be expressly detailed (e.g., food, medicine, adoption services, pet toys, etc.). The Animal Services Department must assure accountability in the use of these funds and a report of expenditures should be made on a periodic basis (e.g., in a quarterly or annual report). Again, these details should be made clear by Board Resolution.

It is imperative that individuals who want to donate to an animal trust fund for the betterment of the animals have assurance that their contributions will be used in the direct assistance of animals and not to subsidize routine operational expenses.

The Animal Services Department should verify that all capital equipment purchased by the MDPD with animal trust funding, if not already done, be transferred to the new department. This would include all the furniture, computers, digital cameras, fax machines and other equipment paid for with these funds. Other non-animal related expenses, such as payments made for the rental cars and travel, should be reimbursed to the new Animal Services Department by the MDPD.

MEMORANDUM

103.01-14

Agenda Item No. 5 (a) (4)

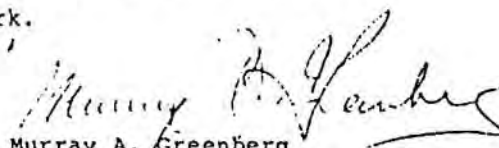
TO Hon. Mayor and Members  
Board of County Commissioners

DATE June 15, 1982

SUBJECT Resolution Creating and  
Establishing the Animal  
Control Trust Fund

FROM Murray A. Greenberg  
First Assistant County Attorney

The attached resolution was prepared and placed on the agenda at the request of Mayor Clark.

  
Murray A. Greenberg  
First Assistant County Attorney

MAG/rk

Attachment

RESOLUTION NO. R-868-82

RESOLUTION RETROACTIVELY CREATING AND ESTABLISHING THE ANIMAL CONTROL TRUST FUND; PROHIBITING COMMINGLING OF FUNDS AND REQUIRING FUND TO CONSIST OF MONIES FROM DONATIONS; PROHIBITING DISBURSEMENTS UNLESS AND UNTIL AUTHORIZED BY THE DIRECTOR OF THE DIVISION OF ANIMAL CONTROL; AUTHORIZING THE DIRECTOR OF THE DIVISION OF ANIMAL CONTROL TO MAKE DISBURSEMENTS FOR THE PURPOSE OF BENEFITTING ANIMALS ADOPTED FROM THE DADE COUNTY ANIMAL SERVICES SHELTER OR FOR OTHER PURPOSES APPROVED BY THE BOARD OF COUNTY COMMISSIONERS; AUTHORIZING FINANCE DIRECTOR TO ESTABLISH FUND AND INVEST AS OTHER COUNTY FUNDS

WHEREAS, humane treatment of animals kept at the Animal Services shelter is an important public policy; and

WHEREAS, private individuals in Metropolitan Dade County have indicated a desire and willingness to contribute to such treatment; and

WHEREAS, prior voluntary contributions have been retained in a trust fund; and

WHEREAS, disbursements have been made for such a trust fund for the purpose of benefitting animals adopted from the shelter; and

WHEREAS, there presently exist no guidelines for receipt of contributions to or for disbursements from the trust fund; and

WHEREAS, a formally established Animal Control Trust Fund with guidelines would allow for efficient use of all donations; and

WHEREAS, it is the desire of the Board of County Commissioners of Dade County, Florida, that all monies in the form of donations or grants available to Dade County for the purposes of animal control be earmarked, restricted and segregated from other County monies, and be disbursed in accordance with the terms of the donation; and

WHEREAS, it is the desire of the Board of County Commissioners of Dade County, Florida, that all such monies aforesaid, whether restricted or unrestricted, together with the interest accruing thereupon, be kept and maintained in trust for the purpose aforesaid in a fund separate and segregated from other monies of the County, and that such monies not be commingled with other County funds until disbursed pursuant to a purpose authorized by the Board of County Commissioners,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DADE COUNTY, FLORIDA:

Section 1. There is hereby created, retroactive to August 13, 1975, an Animal Control Trust Fund, the monies of which shall be disbursed only for the purpose of maintaining or advancing animal control consistent with the objectives specified in this resolution, or by future resolution.

Section 2. Said trust fund shall be kept and maintained in trust by the Board of County Commissioners for the purposes set forth in this section in a separate and segregated fund of the County which shall not be commingled with other County funds until disbursed for an authorized purpose.

Section 3. Said trust fund shall consist of monies available to and received by Metropolitan Dade County for animal control in the form of private or foundation grants and donations.

Section 4. Such monies shall be disbursed for the benefit of animal control in Metropolitan Dade County in accordance with the terms and conditions of the grant or donation, and shall be earmarked accordingly. If no such terms or conditions attach to such grants or donations, then such monies shall be disbursed for the general purpose of advancing animal control as specified by resolution of this Board.

Section 5. Unless otherwise specified herein, no disbursements whatsoever shall be made from the Animal Control Trust Fund until and unless authorized and approved by resolution

of this Board. The Director of Finance is hereby authorized to establish the Animal Control Trust Fund and to receive monies therefor and disburse monies from such trust fund in accordance with provisions of this resolution.

Section 6. The Director of Animal Control is hereby authorized to approve by signature disbursements for the purpose of benefitting animals adopted from the Dade County Animal Control Shelter, and for such other purposes as authorized by resolution of this Board.

Section 7. Unless otherwise restricted by the terms and conditions of a particular grant or donation, all interest earned by the investment of all monies in the trust fund shall be disbursed as authorized herein. Trust fund monies shall be invested only in accordance with the laws pertaining to the investment of County funds.

Section 8. All monies hereinbefore donated to Dade County for the purposes expressed herein and hereinbefore held in Trust and Account Project No. 607054 shall be made part of the Animal Control Trust Fund as herein created.

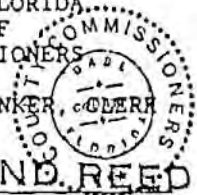
The foregoing resolution was offered by Commissioner  
Stepehn P. Clark, who moved its adoption. The  
motion was seconded by Commissioner Ruth Shack  
and upon being put to a vote, the vote was as follows:

Barbara M. Carey	Aye
Clara Oesterle	Aye
Beverly B. Phillips	Aye
James F. Redford, Jr.	Aye
Harvey Ruvin	Absent
Barry D. Schreiber	Aye
Ruth Shack	Aye
Jorge E. Valdes	Absent
Stephen P. Clark	Aye

The Mayor thereupon declared the resolution duly passed and adopted this 15th day of June, 1982.

BOOK 179 PG 2305

DADE COUNTY, FLORIDA  
 BY ITS BOARD OF COUNTY COMMISSIONERS  
 RICHARD P. BRINKER, CLERK  
 By: JAYMOND REED  
 Deputy Clerk.



Approved by County Attorney as to form and legal sufficiency. *[Signature]*

MEMORANDUM

107.07-17A

TO Graciela Cespedes  
Controller  
Finance Department

DATE September 15, 1992

SUBJECT Request to Establish  
Miscellaneous Trust Fund

FROM ZORAIDA DIAZ - Albertini  
PW ANIMAL SERV DIVISION

I request that the following activity be established in FAMIS as a Miscellaneous Trust Fund effective \_\_\_\_\_, 19 \_\_\_\_ . Below is the information you have requested.

FINANCE  
USE ONLY

\* Authority to establish: MEMO (Attached)

Purpose of Trust Fund: To deposit donations for  
the animal victims affected by Hurricane  
Andrew

Project  
Number

607311

Title of Trust Fund: PW/Hurricane Relief - Animal TR FD

Revenue  
Index Code

147702

147744

Revenue Sources:

HURRICANE Contrib ANIMAL

INTEREST ON INVESTMENTS

Expenditure  
Index Code

324715

Nature of Expenditures:

HURRICANE Relief - ANIMAL TR FD

(Attach additional sheet if necessary)

Will this Trust Fund earn interest income? Yes

Is this specified in the Trust Agreement? \_\_\_\_\_

List below the authorized signatures necessary to make a disbursement from this Trust Fund:

Department	Title	Name (Print)	Signature
Public Works ANIMAL SERV. DIV.	Division Chief	ZORAIDA DIAZ - Albertini	(see attached memo)
_____	_____	_____	_____
_____	_____	_____	_____

Index Code should be associated with 60 12 01  
Dept. Div. Section



\* Please attach a copy of the applicable law, resolution, memorandum, etc., that supports the creation of this project.

MEMORANDUM

Agenda Item No. 5(a) (7)

TO: Hon. Chairperson and Members  
Board of County Commissioners

DATE: May 18, 1993

FROM:

*Joaquin G. Avila*  
Joaquin G. Avila, P.E., P.L.S.  
County Manager

SUBJECT:

Resolution Authorizing The  
Expenditure of Hurricane  
Donations to Provide a Low-  
Cost Spay/Neuter Program For  
Financially Qualified  
Hurricane Victims

Recommendation

It is recommended that the Board approve the expenditure of \$60,000 in Hurricane donations to provide a low-cost spay/neuter program for financially needy hurricane victims.

Background

The Public Works Department received over \$300,000 in donations from all over the United States to help the pets of hurricane victims. Local veterinarians have agreed to participate in a low cost spay and neuter program to assist hurricane victims. Since pet over-population is a problem of grave concern, a low-cost spay/neuter program will not only provide relief to pet owners in the hurricane affected area but will alleviate the nationally recognized pet over-population problem.

EXHIBIT

C

tabbles

RESOLUTION NO. R-562-93

RESOLUTION AUTHORIZING THE EXPENDITURE OF \$60,000 IN HURRICANE DONATIONS RECEIVED BY THE PUBLIC WORKS DEPARTMENT, ANIMAL SERVICES DIVISION TO AID PETS OF HURRICANE VICTIMS TO PROVIDE A LOW-COST SPAY AND NEUTER SERVICE TO INDIVIDUALS WHO ARE FINANCIALLY NEEDY AND WHO LIVED IN THE IMPACTED AREA AT THE TIME OF THE HURRICANE

WHEREAS, The Public Works Department, Animal Services Division received donations from all over the United States to provide assistance to the pets of hurricane victims; and

WHEREAS, the Public Works Department, Animal Services Division has recognized the need for a low-cost spay and neuter program to aid pet owners impacted by Hurricane Andrew; and

WHEREAS, local veterinarians are willing to provide this service at a greatly reduced fee; and

WHEREAS, this program will help alleviate the problem of pet over-population; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DADE COUNTY, FLORIDA, that:

Section 1. The Public Works Department is authorized to pay local veterinarians who participate in the low cost spay/neuter program the following fees:

\$50 - Female dog  
\$30 - Male dog  
\$30 - Female cat  
\$20 - Male cat

2





Section 2. Eligible individuals will be those who meet the following criteria:

- 1) An individual that was impacted by Hurricane Andrew by loss of employment or whose home was damaged or destroyed as evidenced by:
  - a) Proof of unemployment compensation or other proof of loss of income
  - b) Contract or bills for home repairs
- 2) Meet one of the following criteria:
  - a) Has a Medicaid Card
  - b) Receives Food Stamps
  - c) Has a Jackson Card

Section 3. Services will be limited to a maximum of two pets per household.

Section 4. In order for veterinarians to be reimbursed, they must send all necessary qualifying information together with their bill to Animal Services, 7401 N.W. 74 Street, Miami, Florida.

The foregoing resolution was offered by Commissioner

Sherman S. Winn, who moved its adoption, the

motion was seconded by Commissioner Arthur E. Teele, Jr.

and upon being put to a vote, the vote was as follows:

James Burke	aye	Miguel Diaz de la Portilla	aye
Betty T. Ferguson	aye	Maurice A. Ferre	absent
Larry Hawkins	aye	Bruce Kaplan	aye
Natacha S. Millan	aye	Dennis C. Moss	aye
Alexander Pansias	absent	Pedro Reboredo	absent
Javier D. Souto	absent	Sherman S. Winn	aye
		Arthur E. Teele, Jr.	aye

The Chairperson thereupon declared the resolution duly passed  
and adopted this 20th day of May, 1993.

DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

Approved by County Attorney as  
to form and legal sufficiency

**WILLIAM G. OLIVER**

Deputy Clerk



MEMORANDUM

107 07 17A

*See copy*  
*Approved by [unclear]*  
*8/26/02*  
*to [unclear]*

TO: Carlos Alvarez, Director  
Miami-Dade Police Department

DATE: August 14, 2002

SUBJECT: Animal Services Unit  
Vehicles

FROM: *[Signature]*  
Frank A. Vecin, Commander  
Intergovernmental Bureau

*99-3366 320255-0769*  
*99-3366 320257-1124*

*Exp. Date 8/24/02*

Recommendation:

That the Intergovernmental Bureau's Animal Services Unit (ASU) be permitted to purchase or lease two sport utility vehicles with available funding from the Miami-Dade Animal Trust and be assigned to Captain Mark Jeter and Lieutenant Scott Linder.

Background:

The ASU conducts weekly adoption, educational, and special event outreach programs. These vehicles would be utilized to assist in the transportation of equipment and animals, banners, cages, and signs, to special events. Additionally, the Unit responds to growing animal cruelty concerns in areas such as pit bull and cock fighting, as well as cruelty to livestock concerns within the agricultural community. These vehicles will provide the Unit with greater flexibility in conducting felony cruelty investigations. Additionally, these vehicles would be in addition to the ASU fleet, and would remain within the Unit because of their funding status.

A review of the ASU's self-proprietary budget was conducted. It is fully anticipated that the Unit will be able to provide for the operating costs associated with the purchase of two additional vehicles.

*General funds*

Costs associated with these vehicles would be charged to Index Code TFPDANIMALTR.31210, and would not impact General Revenue Funds dedicated to our Department.

APPROVED  
*[Signature]*  
Ned W. Valois, Chief  
Centralized Services Division

*25210*

DATE  
*8/19/02*

DISAPPROVED  
\_\_\_\_\_  
Ned W. Valois, Chief  
Centralized Services Division

*[Signature]*  
Jane Feuer  
Assistant Director  
Support Services

*8/22/02*

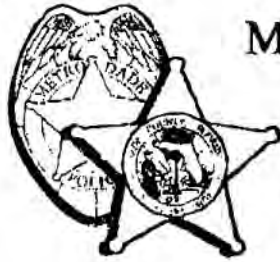
Jane Feuer  
Assistant Director  
Support Services

**EXHIBIT**  
**E**

# OIG Appendix A

Response to the draft report from the  
Miami-Dade Police Department

**Report Date October 20, 2005**



# Metro-Dade Police Department

Director's Office  
9105 N.W. 25th Street  
Miami, Florida 33172

October 13, 2005

Mr. Christopher R. Mazzella  
Inspector General  
19 West Flagler Street, Suite 220  
Miami, FL 33130

Dear Mr. Mazzella:

The enclosed response is submitted for inclusion in the final report of the Office of the Inspector General's (OIG) Draft Report review of the Miami-Dade Police Department Animal Services Unit's administration of the Animal Control Trust Fund (ATF) and the Hurricane Relief Trust Fund (HTF) during the 2 ½ year period beginning October 1, 2001 and ending March 31, 2004.

Sincerely,

Robert Parker  
Director

Enclosure

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The Miami-Dade Police Department (MDPD) denies any wrongdoing regarding expenditures of the ATF made by the Animal Services Unit (ASU). All expenditures of the ATF were made for the benefit, maintaining, or advancing animal control in Metropolitan Dade County in direct compliance with the ATF pursuant to Resolution #R868-82. More specifically stated in Page 2, Section 1, **“the monies of which shall be disbursed only for the purpose of maintaining or advancing animal control consistent with the objectives specified in this resolution”**. Additionally, when speaking of the private or foundation grants and donations, Page 2, Section 4 states, **“Such monies shall be disbursed for the benefit of animal control in Metropolitan Dade County in accordance with the terms and conditions of the grant or donation, and shall be earmarked accordingly. If no such terms or conditions attach to such grants or donations, then such monies shall be disbursed for the general purpose of advancing animal control”**.

Upon taking over responsibilities of the Animal Care and Control Facility and Animal Control for Miami-Dade County from the Public Works Department, the Miami-Dade County Audit and Management Services Department (AMS) conducted an audit of the animal services division. On June 7, 2002, a draft written review which covered nearly all operational aspects of the ASU was submitted. In its draft review regarding the ATF, page four of the report contains two other comments that support MDPD's position regarding ASU expenditures, **“Unless otherwise stipulated donations may be used for any purpose advancing or supporting animal control as authorized by the Division Director.”** The report further states, **“Trust monies may be used for other Division operating purposes.”**

MDPD believes that the OIG's report contains numerous allegations and conclusions that are based on erroneous interpretations and unfactual suppositions of both the language and spirit of the ATF Resolution. MDPD also believes that the OIG's report erroneously attaches interpretation and suppositions of the HTF without having the HTF Resolution with the actual language contained therein and builds a case regarding the HTF on no foundation or fact.

The OIG's Draft Report specifically questions two financial based transactional items. First, eleven (11) expenditures totaling \$143,276.16 made by the ASU claiming that the expenditures, “clearly fall outside the guidelines established by the respective trust funds.” Second, the transfer of trust fund monies totaling \$515,000 (ATF for \$472,811 and HTF for \$42,700) into the ASU general budget in violation of the policies set forth in both trust funds. The OIG's draft report also recommends that all capital equipment purchased be transferred to the new Animal Services Department and reimbursement for other non-animal related expenses be made to the Animal Services.

This response will address each of the eleven (11) questioned expenditures, the trust fund transfers and the recommendations relating to transfer of capital equipment and reimbursement of expenses.

**EXPENDITURES:**

- 1) **\$14,255.67, Car Rental Expense**, as the OIG report points out both Captain Mark Jeter (Director of Animal Control) and Lieutenant Scott Linder were assigned 24-hour take home vehicles because of their rank and the criteria for justification for the rental vehicle does not appear to match the assigned duties of the ASU Captain and Lieutenant. What the OIG report fails to point out and misleads the reader is that the vehicles assigned by MDPD were policy Ford Taurus, the rental vehicles were Sport Utility Vehicles (SUVs). What the report again fails to point out that the transportation of equipment and animals due to the size of the cages and materials is impossible in a Ford Taurus and must be done in a larger vehicle. The Captain and Lieutenant conducted outreach programs and various locations throughout Miami-Dade County and transported animals, materials, and equipment to benefit and advance animal control as stated in the ATF Resolution.
- 2) **\$3,213.17, Contract Connections Incorporation**, expenditure for a Bar-B-Q grill, picnic tables, and benches for the Medley Shelter. The items are used as a gathering focal point to have cookouts and numerous adoption events, open house events, and volunteer efforts take place at the Medley Shelter. The Director of Animal Control Captain Mark Jeter expanded these activities for the purpose of benefiting animal control and promoting adoption of animals as stated in the ATF Resolution.
- 3) **\$30,663.13, Miami-Dade Fleet Management**, expenditure for vehicles assigned to the ASU. This expenditure paid for vehicles used by personnel assigned to the ASU for the benefit and advancement of animal control as stated in the ATF Resolution.
- 4-9) **\$5,769.20, LaMenca Landscaping Corporation, \$3,167.67, Nextel South Corporation, \$2,907.00, Pitney Bowes Credit Corporation, \$4,976.00, Ricoh Corporation, \$1,948.88, Xerox Corporation, \$16,896.46, Dade Paper & Bag Company**. The above expenditures were for lawn service of the ASU Medley office, communications service of ASU employees, purchase of capital office equipment for ASU, lease postage machines, a copier maintenance plan, and bags for animal disposal. All of these expenditures were to benefit, maintain or advance animal control as stated in the ATF Resolution.
- 10) **\$6,918.79, Miami-Dade Travel**, expenditure for travel for ASU Captain and Lieutenant. Both Captain Jeter and Lieutenant Linder had never worked, operated, or served in an animal control capacity or office. Yet both persons were tasked with operating and running an animal shelter facility. Basic knowledge, training, and networking were imperative for the successful operation of the Animal Services Unit, and were gained and enhanced through the training. All training was in accordance with Miami-Dade County Travel Policies, and the training and knowledge benefit and advanced animal control as stated in the ATF Resolution.

- 11) \$4,123.00, Lawmen's Photo, expenditure for 23 Olympus digital cameras. The cameras were purchased to photograph and document evidence regarding animal cruelty cases, animal living conditions, and other items of evidentiary value. This expenditure helps enhance successful prosecution of animal cruelty cases and is of paramount importance to benefit animal control as stated in the ATF Resolution.

#### **TRUST FUND TRANSFERS:**

The OIG Draft Report Review states that transfers of trust fund monies totaling \$515,000 (472,811 of ATF and 42,700 of HTF) went into the ASU general budget in violation of the policies set forth in both trust funds. The OIG Draft Report goes on to say that the ATF Resolution stipulates that trust monies are to be kept "separate and segregated from other monies of the County, and that such monies not be commingled with other County funds."

These statements are misleading and incorrect. The OIG cannot state, quote, or articulate the policies of the HTF because the Resolution does not exist, has not been located, and is not included in the review. To refer to the guidelines and policies of the HTF only detracts from the objectivity and reliability of the information contained in the report. The ATF Resolution does address commingling of funds and although the quoted passage provided on page 5 of 8 in the draft report is correct, it is not complete. The correct quotation of Page 2, Section 2 of the ATF Resolution reads as follows, "Said trust fund shall be kept and maintained in trust by the Board of County Commissioners for the purposes set forth in this section in a separate and segregated fund of the County which shall not be commingled with other County funds until disbursed for an authorized purpose." The OIG report neglected to include the underlined portion of the section. This section is key, because every transfer was a reimbursement to the general fund for authorized expenditures to maintain, benefit or advance animal control, which is clearly an **authorized purpose**. Additionally, the transfers of the monies from the trust funds were completed by Miami-Dade County Budget office and not MDPD.

#### **TRANSFER OF CAPITAL EQUIPMENT:**

The OIG Draft Report recommends that all capital equipment purchased with the trust funds be transferred to the new department. As of this writing all capital equipment purchased was transferred from MDPD to the new Animal Services capital inventory code.

#### **REIMBURSEMENT OF EXPENSES:**

The OIG Draft Report recommends reimbursement for all non-animal related expenses. MDPD will not reimburse money as recommended because all expenses were clearly in accord with the guidelines set out in the ATF Resolution.