

**HERNANDO COUNTY CLERK OF CIRCUIT COURT  
AUDIT SERVICES DEPARTMENT  
MEMORANDUM**

**TO:** Jean Rags, Human and Social Services Director  
Liana Teague, Code and Animal Services Manager

**VIA:** Karen Nicolai, CPA, Clerk of Circuit Court

**FROM:** Peggy Caskey, CIA, CFE, CISA, Audit Services Director

**SUBJECT:** PetData Contract Compliance Follow-Up 2 Audit

**DATE:** December 7, 2009

The Audit Services Department’s Audit Projects Schedule included a follow-up to the PetData Contract Compliance Follow-Up 1 Audit Report issued March 6, 2008. The scope of work was limited to sample testing of data processed by PetData during June, September and December 2008 and March 2009. The Audit Team provides the following comments:

**CONTRACT STIPULATION - SCOPE OF SERVICES 8 – RABIES VACCINATION RECORDS**

The Audit Team compared actual work performance to Contract Stipulation - Scope of Services 8 which states that, within 30 days of receipt, PetData shall enter all rabies vaccination data received from veterinarians into PetData’s proprietary database. The Audit Team found an average lag time of 7 days and the longest lag time of 22 days. Based upon testing, it appears that PetData took corrective action to comply with this contract stipulation. This concern has been alleviated.

**CONTRACT STIPULATION – SCOPE OF SERVICES 9 – ANNUAL REMINDER NOTICES**

The Audit Team compared actual work performance to the most recent revisions to the Contract Stipulation - Scope of Services 9 which has two cycles of mailings: Cycle 1 - begins with license expiration; and Cycle 2 - begins with the receipt of new rabies vaccinations.

<b>Stipulation</b>	<b>Test Results</b>
Cycle 1: PetData will mail the first renewal notice in the month prior to the expiration of the license.	No exceptions were identified during testing. Corrective action appears to have alleviated the concern.
Cycle 1: PetData will mail the second renewal notice between 60-90 days after the expiration of the license.	One exception was identified during testing (91% compliance rate). Corrective action appears to have alleviated the concern.
Cycle 2: PetData will mail the first renewal notice within 45 days of the data entry of a vaccination record.	One exception was identified during testing (96% compliance rate). Corrective action appears to have alleviated the concern.
Cycle 2: PetData will mail the second renewal notice between 60-90 days after the date the vaccination record is entered.	No exceptions were identified during testing. Corrective action appears to have alleviated the concern.

The purpose of this memorandum is to furnish management independent, objective analyses, recommendations, counsel, and information concerning the activities reviewed. The audit report is a tool

to help management discern and implement specific improvements. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this project, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

The courtesies and cooperation extended by Jean Rags and Liana Teague during this review were sincerely appreciated.

If you have any questions, concerns, or need additional information in regard to the above, please do not hesitate to contact me at (352) 540-6235, extension 72384, or just stop by my office in Room 201.

A copy of this report has been forwarded to the Board of County Commissioners as an agenda “correspondence to note” item.

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