To: Honorable Mayor and Members of the City Council

From: Ann-Marie Hogan, City Auditor

Submitted by: Ann-Marie Hogan, City Auditor

Subject: Audit Report: Written Guidance and Improved Monitoring can Help
               Prevent Unnecessary Overtime at the Animal Shelter and Help Manage
               Citywide Comp Time

RECOMMENDATION

Request the City Manager report back by April 28, 2015, and every six months
thereafter, regarding the status of recommendations until reported fully implemented.

CURRENT SITUATION AND ITS EFFECTS

Animal Shelter management successfully reduced overtime during fiscal year 2014; a
commendable achievement. To ensure they continue on that path and keep
unnecessary overtime costs down, shelter management should:

- Document and enforce its methods for managing overtime.
- Monitor its overtime budget and expenditures to look for unexpected and
  unexplained variances.
- Adjust staffing schedules as needed to align with fluctuating service demands.
- Assess staff capacity and communicate with the City Manager if staffing levels
  limit oversight and service delivery.

To help ensure that City Council can make informed Animal Shelter budget decisions,
the City Manager should use the staff-capacity information provided by Animal Shelter
management to inform City Council when budgeted staffing levels will result in expected
services levels not being met. The City Manager should also provide guidance for
monitoring compensatory time to reduce the risk of unanticipated future costs citywide.

FISCAL IMPACTS OF RECOMMENDATION

The City has a liability of at least $1.2 million in compensatory time. The actual cost is
likely higher: The City bases the balance on employee salaries when they earned the
time, not when they will use it. The potential for unanticipated payouts from this liability
grows as more people retire or otherwise leave the City. The cost burden is amplified if
another employee works overtime to cover for a colleague using compensatory time. If
just five percent of the citywide compensatory time balance led to another employee
working overtime, it would cost the City approximately $88,715 at current wage rates.

Staff inadvertently recorded Animal Shelter overtime wages to the wrong account code. This did not lead to staff being paid incorrectly or the City misreporting its personnel costs on its financial statements. It did, however, lead to management receiving inaccurate information for managing and monitoring its budget to actual overtime expenditures.

BACKGROUND
Berkeley Animal Care Services (Animal Shelter) is a division of the City Manager's Office. Shelter staff provide a wide range of services to the citizens of Berkeley and their pets. Some overtime is necessary to ensure Animal Shelter staff are available to provide essential services. Staff must care for animals on an ongoing basis and must be available to provide emergency services 24-hours a day, 365 days a year.

The Animal Shelter's goal is to place pets through rescue and adoption programs. The Shelter is dedicated to upholding former Councilwoman Dona Spring's commitment to end the euthanasia of adoptable and treatable animals.

ENVIRONMENTAL SUSTAINABILITY
Our office manages and stores audit workpapers and other documents electronically to significantly reduce our use of paper and ink. Although many of the audits we issue do include information about specific environmental impacts, this particular report has no identifiable environmental effects or opportunities associated with it.

RATIONALE FOR RECOMMENDATION
Implementing our recommendations will help Animal Shelter management minimize overtime cost and improve staffing efficiency, and help manage compensatory time citywide.
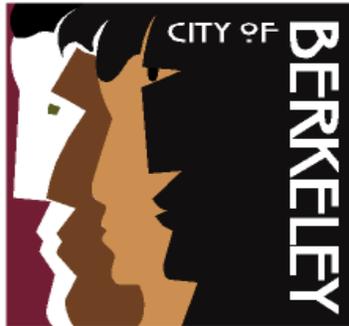
CONTACT PERSON
Ann-Marie Hogan, City Auditor, (510) 981-6750

Attachments:
1: Audit Report: Written Guidance and Improved Monitoring can Help Prevent Unnecessary Overtime at the Animal Shelter and Help Manage Citywide Comp Time

City of Berkeley
Office of the City Auditor

Written Guidance and Improved Monitoring can Help Prevent Unnecessary Overtime at the Animal Shelter and Help Manage Citywide Comp Time
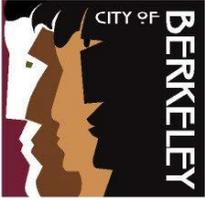
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Presented to Council October 28, 2014

TABLE OF CONTENTS

City Of Berkeley - Office Of the City Auditor
Written Guidance and Improved Monitoring can Help Prevent Unnecessary Overtime at the Animal Shelter and Help Manage Citywide Comp Time
October 28, 2014

Purpose of the Audit

Our audit objective was to determine whether Berkeley Animal Care Services manages work schedules, staffing levels, overtime needs, and the use of compensatory time to minimize overtime costs. We also used this audit to identify how City management can minimize compensatory time costs on a *citywide* basis.

Executive Summary

Animal shelter overtime is down but could increase

Animal Shelter management successfully reduced overtime during fiscal year 2014; a commendable achievement. To keep costs from climbing again, management should document and enforce its methods for managing overtime, monitor its overtime budget and expenditures, and adjust staffing schedules as needed to align with fluctuating service demands. Management must also regularly assess staff capacity and communicate with the City Manager if staffing levels limit oversight and service delivery. The City Manager should report this information to Council so that they can make informed budget decisions. The nature of Animal Shelter services requires some overtime, but management has opportunities to improve how it reduces unneeded overtime.

Citywide guidance needed to manage $1.2 million liability comp time balance

The City has a liability of $1.2 million for compensatory time and could experience unexpected payouts from this balance. The value of the citywide compensatory time balance is based on employee wages when they earned the time, not on their current wages, which means the actual cost could be higher when employees use their hours or receive payouts. Department management would benefit from citywide guidance for managing compensatory time to help control future costs.

Recommendations

The majority of our recommendations are aimed at helping Animal Shelter management in its ongoing efforts to manage overtime costs and work schedules. They include:

- Assessing service delivery needs to establish optimal staffing schedules.
- Monitoring staff capacity limitations that lead to necessary overtime and that prevent staff from completing some of their nonessential duties within normal working hours.
- Providing Council and the City Manager with information regarding the estimated and actual impacts that staffing limitations have on the Animal Shelter's ability to provide service without working overtime.
- Providing guidance for staff assigned to payroll and related tasks and monitoring their work.
- Establishing written guidance for managing overtime and staffing.

We also recommended providing guidance for managing compensatory time citywide.

We provided our recommendations to the City Manager and Animal Shelter Management prior to publishing this report to allow them to begin implementing changes as soon as possible.

AUDIT OBJECTIVES

Our audit objective was to determine whether Berkeley Animal Care Services manages regular work schedules, staffing levels, overtime needs, and the use of compensatory time to minimize overtime costs. We also used this audit to identify whether there is citywide guidance for managing compensatory time. We performed this audit at the request of the City Manager, and we included it in the City Auditor's fiscal year 2014 Audit Plan, which we presented to Council on July 16, 2013.

BACKGROUND

Animal Shelter provides a wide range of animal services to residents and their pets

Berkeley Animal Care Services (Animal Shelter) is a division of the City Manager's Office. Shelter staff provide a wide range of services to the citizens of Berkeley and their pets. Animal Shelter services include:

- Kenneling and caring for stray pets
- Placing pets through adoption services and nonprofit rescue groups
- Enforcing city ordinances related to animals
- Removing dead or injured wildlife
- Coordinating veterinary care for injured and sick animals
- Providing low-cost spay and neuter vouchers to Berkeley residents for their pets
- Placing pets in foster care
- Investigating animal-related neglect, cruelty, and nuisance and bite cases

Staff also provide services to neighboring cities

Besides the City of Berkeley, Animal Shelter staff also provide services to the cities of Albany, Piedmont, and Emeryville. The services provided depend on the nature of the related service agreements and Berkeley receives payment based on the specific services outlined in each contract.

New shelter includes a medical suite to provide onsite care

In November 2012, the Animal Shelter moved to its new building located at 1 Bolivar Drive. The Dona Spring Animal Shelter, named in honor of former Councilmember Dona Spring, is 11,700 square feet and includes a medical suite to handle lab work and onsite surgeries such as spay and neuter procedures. The veterinarians are not City staff; the City contracts for their services. The shelter can hold up to 55 dogs and 40 cats, and has:

- 43 dog kennels
- 28 cat cages
- 5 cat habitat rooms

The Animal Shelter also has a number of temporary cages to hold animals until they can be placed in a permanent location. At 47 percent larger than its predecessor, the new shelter was designed to provide more room for staff to protect and care for dogs, cats, foul, rabbits, and pocket pets such as hamsters. The new shelter includes habitat rooms where cats can socialize; fenced animal play areas; and indoor-outdoor kennels.

Dona Spring Animal Shelter
1 Bolivar Drive, Berkeley

Animal Shelter works to find homes for pets

The Animal Shelter's goal is to place pets through rescue and adoption programs. The Shelter is dedicated to upholding former Councilwoman Dona Spring's commitment to end the euthanasia of adoptable and treatable animals. As such, the Animal Shelter often houses animals beyond the City's hold policy of five days.[1]

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[1] Berkeley Municipal Code 10.04.200

Over 22,000 hours of volunteer time spent to care for animals

Public volunteers dedicated 22,148 hours of their time in calendar year 2013 to care for animals at the Animal Shelter. This is equal to an average of more than ten volunteers spending 40 hours each week at the shelter. Volunteers mainly provide dogs with opportunities to exercise and socialize, while teaching them good behavior and making them more adoptable, and pet and play with cats to help relieve their stress.

Shelter staff provide a wide range of services

Ten full-time employees and one part-time hourly employee manage and operate the shelter. Staff provide a number of kennel, field, and care services. They:

- provide food and water
- show animals to the public
- arrange for animal foster care
- respond to calls for service (e.g., injured animal report)
- examine animals brought to the shelter
- clean kennels and the shelter
- do laundry and wash dishes
- stock food and supplies
- work the front counter and respond to the public
- train volunteers

Animal Shelter staff provide service to the public seven days a week, excluding City honored holidays, for four to nine hours a day. Shelter staff also work after hours and on holidays to ensure ongoing animal care and provide 24-hour emergency services such as responding to reports of sick, injured, and aggressive animals.

Animal Service Manager oversees daily operations and budget

The Animal Shelter's Animal Services Manager oversees daily operations. Regular duties include:

- Developing and implementing policies, procedures, and work standards for the Animal Services Program
- Assigning and directing daily activities
- Supervising animal services staff
- Assisting in the preparation of the Animal Shelter budget
- Monitoring the budget
- Identifying sources of funding

The Animal Services Manager also serves as the secretary to the Animal Care Commission.

$1.6 million annual budget for animal care services	The Animal Shelter's operating costs for fiscal year 2013 were $1.66 million and the City budgeted $1.61 and $1.63 million for operations in fiscal years 2014 and 2015, respectively. Most of the Animal Shelter's funding comes from the City's General Fund, while a small portion comes from donations, grants, and fines accounted for in other City funds.
Animal Shelter uses Chameleon software to track the status of animals	Animal Shelter staff use the software program Chameleon to manage and track all animals that come into the shelter. The system provides intake and outcome statistics and provides a permanent record of each animal brought to the shelter. All Animal Shelter staff are authorized to enter data into Chameleon, which they do throughout the day.

Berkeley Animal Services Manager and Oscar
Oscar is a shepherd mix and was adopted with the help of Animal Shelter staff

Source: January 31, 2013 Berkeleyside Article[2]
Photo: Emilie Raguso

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[2] http://www.berkeleyside.com/2013/01/31/berkeley-to-celebrate-new-city-animal-shelter-saturday/

FINDING AND RECOMMENDATIONS

Finding 1: Written guidance for staff scheduling and overtime, and budget monitoring are critical tools for controlling personnel costs

Animal Shelter management successfully reduced overtime; a commendable achievement. However, costs could climb once again. To prevent this, Animal Shelter management should document its proven methods for reducing overtime costs and staffing the animal shelter. This will help ensure staffing levels continue to meet the needs of the shelter without requiring unnecessary overtime, and help staff understand when working overtime is and is not acceptable. Animal Shelter management should also budget to reflect expected overtime and adjust staff schedules to meet fluctuating service levels given its limited staff capacity. The very nature of Animal Shelter services means that some overtime is necessary to ensure animals receive adequate care and staff are available for public emergencies. However, opportunities exist for management to improve its practices for reducing unnecessary overtime.

The City's practices for earning compensatory time could lead to increased personnel costs. Compensatory time creates a liability for the City. As opposed to receiving extra pay for working overtime, compensatory time allows employees to accrue hours that they can use for paid leave in the future. When they use that time, they are paid based on their current wages, not their wages at the time they earned the hours.

Adjusting staff schedules could eliminate some unnecessary overtime

Animal Shelter management established a staff schedule that allows each staff member to have one weekend day off and uses Thursday as a day for completing extra cleaning and other noncritical tasks. Management reports that this system works well for the shelter. However, this schedule is constant and not assessed and adjusted as needed to ensure enough people are scheduled to work on days or during periods that historically tend to be busier. The nature of the work at the Animal Shelter tends to fluctuate not only from day to day but also from season to season and can depend on the service demands of the community. For example:

- Holidays are a signal that management may need to adjust staffing: people surrender animals given as gifts; dogs stray when frightened by fireworks on the 4th of July.
- Weekends tend to be busy because that is when more people visit the shelter.
- Families abandon their pets during summer months so that they can take vacations.
- College towns could see a rise in abandoned animals when students leave school at year end.

Analysis of service needs will help limit unneeded overtime; provide a safe workplace; and ensure service delivery

Management can arrange for enough employees to be on hand to meet minimum shelter needs, provide a safe working environment, and serve the public while also reducing the need for unnecessary overtime by evaluating when employees worked overtime in comparison to staff levels and service needs. Evaluating service needs is particularly necessary when overall staffing levels limit staff's capacity to provide service and meet minimum animal care needs within their normal working hours. Understanding those constraints will allow management to communicate possible and actual service restrictions to the City Manager. The City Manager can then use the information to inform Council.

Kennel staffing levels lower than recommended

The Animal Shelter operates with fewer kennel staff than recommended by the National Animal Care & Control Association (NACA).[3] The NACA suggests that animal shelters employ enough staff each day to ensure the safe and humane care of each animal and to provide staff with a safe working environment:

> *"It is the responsibility of every animal shelter and animal care facility to meet or exceed the minimum standards of animal care for all impounded animals by maintaining a staffing level that insures that the minimum animal care standards are adhered to on a daily basis without putting staff at risk of injury."*
>
> *- National Animal Care & Control Association*

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[3]The National Animal Care and Control Association works to set the standard of professionalism in animal welfare and public safety through training, networking, and advocacy: http://www.nacanet.org/

The NACA offers a formula for shelter facilities to use in determining the minimum staffing needed to provide proper care based on the number of animals in the shelter. We used that formula to determine that the Animal Shelter should be staffed with at least 4.25 kennel personnel to provide care for an average of 51 animals each day. However, the shelter's staffing level averages only 2.71 kennel staff each day. This is about one and a half (37 percent) fewer personnel than best practices suggest.

Kennel staff meet the needs of shelter animals despite lower than suggested staffing levels

Despite working with less kennel staff then recommended, Animal Shelter staff successfully met the minimum requirements to care for the animals. The staff's years of experience and knowledge, and their dedication to animal welfare, has allowed the Animal Shelter to ensure proper care of the animals. However, should there be staff turnover, staff shortages from extended absences, or more staffing reductions, the Animal Shelter could find that it is no longer able to meet the minimum needs of the animals in their care without working overtime.

Less staff available to patrol for injured, abused, and neglected animals

The Animal Shelter is also able to meet the minimum care needs because the field service workers spend part of their time working in the kennel. This helps ensure that the animals receive food and water, and that their kennels are clean. However, when field service personnel spend their time at the shelter and not in the field, they are not able to patrol areas to look for loose and injured animals, cite violations of City animal regulations, or identify animal abuse and neglect.

Staff worked overtime to complete some of their daily tasks

With animal welfare a priority and staffing at lower than recommended levels, Animal Shelter personnel must put off certain tasks in order to provide adequate care to the shelter animals. This includes reducing the time spent with special needs dogs to help rehabilitate them for adoption. It also includes duties such as restocking supplies and cleaning kennel glass. In the past, some Animal Shelter staff chose to work during their lunch to make sure they completed their duties. This led to overtime. Animal Services management no longer allows staff to work through their lunch and earn overtime for non-urgent needs. Although the practice has changed, it indicates that staff do not always have enough time to complete their work.

Oversight delegated to clerical staff

Low staffing levels also affect administrative and oversight needs. The Animal Shelter no longer has someone in a mid-level supervisor position with the knowledge and experience needed to help with administrative and oversight tasks. Therefore, Animal Services management assigned a clerical employee to approve overtime and review timecards so that management could focus on managing daily operations and ensuring adequate animal care services. Management discontinued this practice, but it is reflective of what can happen when staffing reductions remove oversight positions.

Because the clerical employee was not fully informed about practices and procedures, the employee approved overtime after it was earned, which is allowable only for emergency needs. Overtime for nonemergency needs requires approval before staff earn it. The employee also inadvertently accepted timecards with incorrect pay-code information: timecard reviewers should ensure that employees provide the correct pay code on their timecards.

Staffing shortages also led to an inexperienced employee entering timecard information into the City's payroll system. The entry errors did not lead to staff getting incorrectly paid, but they did lead to recording wages to the wrong account code. This skews management's perspective of actual employee and service costs. Management needs an accurate representation of costs to properly staff and budget for City services.

There are a number of tasks associated with processing payroll and reviewing timecards. This includes understanding the City's many pay codes and union agreements. Therefore, personnel with appropriate knowledge and training should be reviewing and approving timecards to ensure the correct accounting of payroll costs and verifying that the employees reported pay codes agree with their work schedules. It takes time, training, and experience to become proficient in performing this work, but staff shortages led to clerical staff not having the time to gain the experience.

Animal Services Manager successfully reduced overtime

The Animal Services Manager successfully reduced overtime by:

- Limiting end-of-shift services calls to emergency needs only so that staff are able to leave work on time
- Requiring police services to confirm it needs assistance so that on-call personnel respond only to emergencies requiring animal control services
- Training volunteers only during regularly scheduled work hours
- Requiring staff to leave noncritical work for the following day when it cannot be completed within the normal work day

The Animal Services Manager enforced these policies in response to a mandatory two percent budget reduction in fiscal year 2014, which reduced the Animal Shelter's overtime budget from approximately $20,000 to $10,000. While commendable, the practices put in place at the Animal Shelter to limit unnecessary overtime could have been enforced to reduce overtime before the required budget cuts. Because they were not, the Animal Shelter's overtime expenditures were not kept to a minimum in prior years.

Animal Shelter management has not formalized its practices for the management of overtime in written policies and procedures. When procedures are not in writing, staff are less likely to understand management's expectations and will likely follow practices that lead to unnecessary and unapproved overtime. Documenting the procedures and the rationale for those procedures will allow for practices to continue if there is a change in management and staff. It will also help ensure that staff understand when overtime is considered necessary, and what to do when they must work beyond their normal work hours to provide essential services.

24-hour services require some overtime

Some overtime is necessary because staff must care for animals on an ongoing basis and emergency services must be available 24-hours a day, 365 days a year. This requires employees to work on holidays and after hours, which is overtime based on the City's labor agreements and federal and state labor laws.[4] The City's

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[4] U.S. Department of Labor Fair Labor Standards Act: http://www.dol.gov/compliance/laws/comp-flsa.htm; Memorandums of Understanding with Unions: http://www.cityofberkeley.info/ContentDisplay.aspx?id=8356; State of California Department of Industrial Relations: http://www.dir.ca.gov/dlse/faq_overtime.htm

holiday schedule is known and management's practice is to require three shelter employees to work on holidays to care for the animals, provide emergency services, and ensure a safe working environment. This allows management to identify the amount of holiday overtime it should include in the Animal Shelter's budget.

Three people work on holidays to provide animal care and emergency services, and ensure employee safety

Having three people working on holidays allows for one person to respond to emergency calls while two people remain at the shelter to care for the animals. There is a risk that someone could get hurt handling an animal or entering its kennel; therefore, having at least two people at the facility provides a safety measure. This is a good practice; however, it is not documented in policies and procedures. Limited staffing capacity and unexpected absences may result in fewer than three people working. Because there are no policies and procedures describing the practice, staff might not understand the rationale for the three-person rule or know what safety practices to follow in case of a staff shortage.

Management did not properly budget for holiday overtime

Management also did not adequately budget for the holidays. The shelter budget includes an account for holiday overtime as well as accounts for regular overtime. However, Animal Shelter management was including holiday overtime in its regular overtime projections, which provides an inaccurate picture of necessary overtime. Management cannot eliminate overtime on holidays; therefore, separating that information out allows management to identify overtime it can control and make decisions about the level of service it can provide given limited staff capacity. However, Animal Shelter management had not been involved in preparing the shelter's budget to the degree necessary to ensure that the City budgeted for holidays, as well as regular overtime.

Wages recorded to the wrong account code

A clerical employee inadvertently recorded overtime[5] wages to the wrong account codes during time entry. This error did not result in the City misreporting total salaries in its financial statements or in staff being underpaid. It did, however, result in management getting inaccurate information for managing and monitoring its budget to actual overtime expenditures.

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[5] Overtime includes both regular overtime – working more than eight hours a day or forty hours a week; and holiday overtime – working on a City honored holiday.

| Outdated payroll module does not allow for automatic updates of accounting codes	The City's payroll system is designed with default pay codes and related account codes. When staff change the default pay code, for example, changing the code for regular time to the code for overtime, the related account code does not automatically update to match. Instead, staff have to either type in the correct account code or delete the account code and let the system populate the field with the correct code during nightly updates. This latter step will work only if the account code field is blank. That is, the payroll system will recognize a blank field as incorrect and match the account code to the pay code, but it will not verify that the account code and pay codes align. Staff newly assigned to record Animal Care Services payroll entries were not aware of the system flaw.
Management did not compare prior year expenditure totals to look for and correct anomalies	One reason Animal Shelter management did not discover the payroll entry errors is because they did not compare overtime expenditures for multiple years and research the reasons for unexpected fluctuations. Had they done so, they would have been able to identify a problem requiring their attention. For example, holiday overtime pay should remain fairly constant from year to year. However, the Animal Shelter's holiday overtime expenditures alternated from roughly $6 to $9 thousand every year from 2009 to 2013. A comparison of those expenditures would have led management to question why expenditures that should remain steady fluctuated 50 percent a year.

The payroll system flaw and insufficient review of timecards led to the incorrect accounting of wages. To demonstrate the effect this had on the Animal Shelter, the following table shows the variance of actual overtime wages versus overtime wages recorded to the City's financial system:

**Animal Shelter Overtime* Expenditures
Fiscal Year 2010 to 2013**
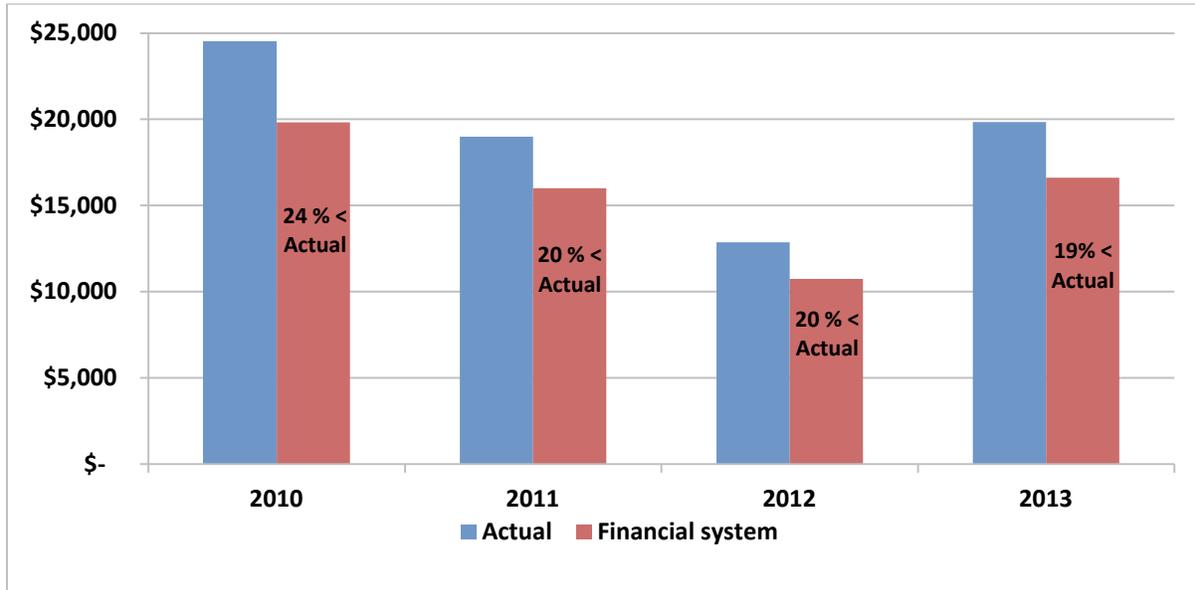
*Overtime includes regular overtime and holiday overtime. The actual wages are based on pay codes and pay recorded to the payroll system; financial system amounts are based solely on account codes.

Fortunately, this is not a significant citywide problem. Payroll Division staff analyzed the first ten months of fiscal year 2014 and identified a citywide variance of only $72,000. However, as staff turnover continues through attrition, inexperienced staff could begin performing timecard entry. This increases the potential for a citywide impact, which makes it important for management to address the problem so they can ensure they receive accurate information about overtime and staffing costs.

$1.2 million citywide compensatory time balance

While reviewing financial records, we noted that the City's total compensatory time balance is approximately $1.2 million.[6] This value is based on employee wages when they earned the time, not on their current wages. This means the actual cost to the City may be higher when employees use their hours or receive payouts. How much higher will depend on when the employees receive payment for their compensatory time and their wages when they do. Cost-of-living increases, step increases, and promotions to higher classifications are all possible reasons for salary increases between the time employees earn and use their compensatory time.

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[6] As of June 30, 2014

Accrued compensatory time is a hidden future cost

The citywide accrued compensatory time balance is a hidden future cost: the City does not know when employees will use or receive a payout for their time or what their salaries will be when they do. During fiscal year 2014, the City paid nearly $1.2 million in compensatory time for a total of almost 25,000 hours; over $55,000 was for payouts.[7] The potential for unanticipated payouts from this liability grows as more people retire or otherwise leave the City.

The City's total cost will be even higher if employees need to work overtime to cover for colleagues taking time off using earned compensatory time. This is particularly true for departments that provide mandatory services. For a small division such as the Animal Shelter, the impact is limited. However, for large departments, such as Public Works and the Berkeley Police, the impact could be significant. These departments cannot allow significant staff shortages because some public services such as responding to distress calls must be provided. Therefore, to cover for an employee using compensatory time, management may need to request another employee to work overtime so that services go uninterrupted.

It is at management's discretion to allow employees to earn compensatory time

Compensatory time is an effective management tool for minimizing overtime costs. However, if not properly managed, it can lead to large unexpected payouts and increased personnel costs. The City's various labor contracts allow employees to earn compensatory time. The agreements place limitations on how much compensatory time employees may accrue ranging from 60 to 120 hours, depending on the union. While there are limitations, department directors are permitted to allow staff to accrue more than the stated caps. It is also at the discretion of each department director to permit staff to earn compensatory time. However, there is no citywide guidance for managing accrued compensatory time balances. Without clear guidance, department management may not understand the impact of growing compensatory time balances, or the criteria for approving the time.

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[7] The City pays out an employee's entire compensatory time balance when he or she terminates employment or when he or she is promoted to a position not eligible for compensatory time.

Recommendations

Animal Shelter Management:

Assess service delivery to identify staffing needs

1.1 Assess service delivery needs and patterns to determine whether changes to the standard schedule are needed to help prevent unnecessary overtime. Include both internal and external factors that affect staffing needs so that the Animal Shelter can provide adequate animal care, ensure a safe workplace, and respond to public needs, including emergency calls. Factors should include, but not be limited to, the following possible influences on staffing level needs:

- Holidays
- Weekends
- University school years
- Staff turnover
- Overtime patterns

Adjust staff schedules to meet service needs

1.2 Adjust staff schedules to address service delivery needs based on the assessment done in response to recommendation 1.1.

Monitor overtime and staff capacity restrictions

1.3 Monitor overtime and instances where staff could not complete their duties because of workload capacity. Use a daily-tasks checklist as a means for identifying the work staff could not complete because of time or staffing-level constraints.

Provide the City Manager with information on staffing limitations affecting service delivery

1.4 Provide the City Manager with information regarding the actual impact on the Animal Shelter's ability to provide services if staffing levels limit the shelter's ability to:

- provide minimum animal care services
- conduct regular field service activities
- minimize overtime
- rehabilitate and care for special needs animals
- perform daily oversight and administrative tasks

To assist in demonstrating the impact that staffing shortages have on service levels, use the National Animal Care and Control Association kennel staffing formula as a benchmark for identifying the suggested staffing level based on the average number of animals sheltered daily. See Appendix C.

		Prepare the information using standard City reporting templates and guidance so that the City Manager can readily use the information to report to Council on the service delivery and oversight impacts. Also see recommendation 1.9.
Provide ongoing guidance for personnel assigned to payroll and related tasks	1.5	Ensure personnel assigned to review and approve timecards, and responsible for payroll time entry: ▪ receive ongoing training and guidance for overtime approval procedures and allowances, and payroll-processing. ▪ read the payroll manual, including the referenced material in the manual, such as the instructions for updating account codes (also known as budget codes). ▪ receive information they need to verify that employees code their time to the appropriate pay code, for example, staff schedules that show when an employee worked overtime on a holiday.
Sample work of inexperienced staff processing payroll	1.6	Sample the work done by staff newly assigned to review and approve times cards and to process payroll to confirm they complete the work correctly and to identify training needs until their work demonstrates an understanding and knowledge of their assigned tasks.
Analyze overtime needs and budget accordingly	1.7	Estimate and establish appropriate overtime budgets for the Animal Shelter using a combination of historical overtime expenditures and analysis of overtime used. This should include identifying the required overtime to provide services and animal care on City honored holidays.

Establish written guidance for managing overtime and staffing the shelter	1.8	Establish written policies and procedures for approving, allowing, and monitoring overtime; and staffing the shelter. Include guidance and explanations for:

- Limiting end-of-shift services calls to emergency needs only so that staff are able to leave work on time.
- Requiring police services to confirm it needs assistance so that on-call personnel respond to only emergencies requiring animal control services.
- Training volunteers only during regularly scheduled work hours.
- Requiring staff to leave noncritical work for the following day when it cannot be completed within the normal work day; this should include identifying the specific work that staff may leave until the next day.
- Requiring staff to obtain written supervisor approval for all non-essential overtime before they earn it.
- Comparing budget to actual and year-to-year overtime expenditures to look for anomalies and variances that suggest:
  □ staff are using incorrect pay codes
  □ staff are recoding overtime incorrectly
  □ service levels have changed requiring a reassessment of staff schedules
  □ staffing levels are insufficient to meet service demands
- Requiring three people to work on holidays to ensure minimum animal care services and employee safety. This should include identifying what staff should do if less than three people are available to work. For example, restrict access to animals if an employee must respond to an emergency and there is only one employee at the shelter.

The City Manager should:

Provide the Council with information on staffing limitations affecting service delivery	1.9	Use the information provided by Animal Shelter management to inform City Council on the actual impact to service delivery and oversight as compared to previously reported expectations regarding those limitations. Also see recommendation 1.4.

Provide guidance for managing comp time	1.10	Provide department management with guidance for managing compensatory time balances including criteria for approving comp time and the potential impacts of comp time, and promoting an understanding among managers that allowing compensatory time is at their discretion. The guidance should require department directors to use payroll reports to review their compensatory time balances at least biannually as part of their efforts to monitor personnel leave accruals.
Compare financial and payroll system expenditures	1.11	Request that department management obtain payroll reports and compare financial system and payroll system expenditures for variances between salary account codes and pay codes on an ongoing basis (e.g., quarterly). If significant variances are identified, require department management to research the issue and make adjustments as necessary to ensure management has accurate information for monitoring budgets for overtime and other salary expenditures.
City Manager's Response	The City Manager agreed with the recommendations. The full response is at Appendix B.	

FISCAL IMPACT

Overtime costs recorded to the wrong wage account

Staff inadvertently recorded overtime wages to the wrong account code. A combination of factors led to this problem:

- *payroll system flaw* – default account codes do not automatically update when staff change default pay codes
- *management limitations* – timecard review and approval delegated to clerical staff because Animal Shelter management cannot manage and operate the shelter and perform administrative and oversight duties without assistance
- *inexperienced personnel process payroll* – staff lacking sufficient experience and guidance processed payroll to cover during staff shortages and assist management
- *timecard errors* – employees write down the wrong pay codes on their timecards

None of these factors led to staff being incorrectly paid, but they did result in management getting inaccurate information for managing and monitoring its budget to actual overtime expenditures. The errors did not result in the City understating total salaries on its financial statements.

$1.2 million City compensatory time balance liability

The City has a liability of at least $1.2 million in compensatory time. The actual cost is likely higher: the City bases the balance on employee salaries when they earned the time, not when they use it. The potential for unanticipated payouts from this liability grows as more people retire or otherwise leave the City.

The cost burden is amplified when another employee works overtime to cover for his or her colleague's absence while using compensatory time. If use of just five percent of the citywide compensatory time balance led to another employee working overtime, it would cost the City approximately $88,715 in overtime pay at current wages. The likelihood of someone working overtime in these instances increases as budget cuts continue to reduce staff and management struggles to fill staff absences.

CONCLUSION

Some overtime is necessary

Some overtime is necessary to ensure Animal Shelter staff are available to provide essential animal care services, respond to emergencies, and ensure employee safety. Staff must care for animals on an ongoing basis and emergency services must be available 24-hours a day, 365 days a year.

Shelter doing well even with fewer staff than best practices suggest

It is essential that Animal Shelter management communicate the impacts that staff capacity limits have on oversight and service delivery. This means ensuring the City Manager is aware of both expected and actual restrictions resulting from staff shortages. In turn, the City Manager should inform Council of the actual impacts. The Animal Shelter operates with fewer staff than best practices suggest and there is no middle manager to help with administrative and oversight tasks. The experience and dedication of Animal Services staff helps insure that animals receive the minimum care necessary. Unfortunately, staff must sometimes put

off nonessential tasks, reduce the time they can spend rehabilitating special needs dogs, and limit time in the field.

Staffing limitations challenge Shelter's ability to keep costs down

The Animal Services Manager successfully reduced overtime costs yet staffing limitations challenge the manager's ability to continue to keep overtime levels low. By documenting staffing and overtime policies and procedures, the Animals Services Manager will be able to ensure proven methods for reducing unnecessary overtime continue, and help staff understand when they may work necessary overtime.

Animal Shelter management can continue to keep overtime costs down by documenting its overtime criteria, and improving its budget monitoring and scheduling practices; monitoring and adjusting staffing levels to address fluctuations in service needs; and ensuring only knowledgeable staff review and approve timecards. The City can better manage its $1.2 million compensatory time balance by providing department management with guidance on managing the accrued time.

Management's receptiveness to making changes will help minimize costs

We would like to thank the City Manager and Animal Care Services management and staff for their continued cooperation during this audit. We appreciate management's receptiveness to our findings and recommendations, and their willingness to make improvements at the Animal Shelter and citywide.

APPENDIX A:

<u>Scope and Methodology</u>

We audited Berkeley Animal Care Services overtime and staffing levels. We focused on management's policies, practices, and procedures for controlling overtime and compensatory time to minimize costs and leave balances, and for staffing the animal shelter to ensure sufficient animal care and a safe working environment. We audited activity for fiscal years 2010 through the first half of fiscal year 2014 but our emphasis was on practices affecting current operations. We did not audit whether the amount of overtime paid was correct because it was outside the scope of this audit.

We met with Animal Shelter management and staff to understand practices for staffing the Animal Shelter, providing minimum animal care services, and ensuring employee safety. We also met with Animal Shelter, Payroll Audit, and Budget Office management and staff to understand the actual practices for allowing, reviewing, budgeting, recording, and monitoring overtime and compensatory time. We reviewed:

- Animal Shelter, Payroll Audit, and Budget Office written policies and procedures
- Staffing and overtime management best practices
- Labor agreements between the City and various unions
- Federal and state overtime laws
- Actual staff schedules, City holiday schedules, and pay codes
- Animal inventory and statistics reports from Chameleon software
- Budget, expenditure, and compensatory-time accrual reports from the City's financial system, FUND$; and the City's Payroll Module
- The City's fiscal year 2014 and 2015 budget report
- City contracts with Emeryville and Piedmont for animal care services

Kennel Staffing Level Assessment
We used the National Animal Care and Control Association's formula for determining kennel staffing needs to determine whether the Animal Shelter has sufficient staff for meeting minimum animal care needs. We did not rely on the human population portion of the formula because we felt that using an actual inventory count of the number of animals in the shelter would provide us with a more accurate assessment of service levels. We conducted inventory on February 11, 2014 and March 27, 2014 and came up with counts of 51 and 50, respectively. Based on our counts, observations during our audit, and discussions with Animal Shelter management, we determined these were conservative yet reasonable for the basis of our determination. We used the count of 51 in the kennel staffing formula to determine that the Animal Shelter requires 4.25 kennel staff per day to provide minimum animal care needs.

Data Reliability

We assessed the reliability of FUND$ payroll module data by reviewing them for reasonableness and completeness, reviewing file layouts, comparing pay codes with pay code descriptions, and interviewing staff knowledgeable about the data and the data system. We also traced a statistically reliable sample of data to source documents. We used a sample size calculator and input a confidence level of 90 percent and a confidence interval of 10 percent to determine a sample size of 64. We determined that the data were sufficiently reliable for the purpose of determining whether staffing levels and the use of compensatory time resulted in the use of overtime, and for determining the reasons for year-to-year fluctuations in holiday overtime. However, we noted a limitation in the overtime data in that staff did not always report the correct pay code for holiday overtime on their timecards.

Auditor Independence

We identified two possible threats to our independence. We assessed both prior to starting audit work and put safeguards in place to eliminate any actual or perceived threat:

- The City Auditor's Office is divided into two operating divisions: Performance Audit and Payroll Audit. The City Auditor is responsible for oversight and management of both divisions. To ensure our independence, we obtained payroll system data from Information Technology and did not audit Payroll Audit operations. We limited our discussions with Payroll personnel and our review of payroll procedures, systems, and processes to understanding citywide payroll practices for overtime and compensatory time.

- The Budget Office Manager was the former Audit Manager of the City Auditor's Office Performance Audit division and worked closely with the lead auditor assigned to this audit. To ensure an unbiased opinion of information obtained during interviews, the lead auditor required another experienced auditor to attend all meetings with the Budget Office Manager. Additionally, the current Audit Manager reviewed all meeting notes and Budget Office procedures used in this audit to ensure complete and objective conclusions.

Standards Compliance 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX B

Audit Findings, Recommendations, and Management Response Summary

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time					
Finding and Recommendations	Lead Dept.	Agree, Partially Agree, or Do Not Agree and Corrective Action Plan	Expected or Actual Implementation Date	Status of Outstanding Audit Recommendations and Implementation Progress Summary	
Finding 1: Written guidance for staff scheduling and overtime, and budget monitoring are critical tools for controlling personnel costs					
1.1 Assess service delivery needs and patterns to determine whether changes to the standard schedule are needed to help prevent unnecessary overtime. Include both internal and external factors that affect staffing needs so that the Animal Shelter can provide adequate animal care, ensure a safe workplace, and respond to public needs, including emergency calls. Factors should include, but not be limited to, the following possible influences on staffing level needs: ▪ Holidays ▪ Weekends ▪ University school years ▪ Staff turnover ▪ Overtime pattern	Animal Services	Agree. Animal Services management will monitor the standard schedule and will make adjustments, as necessary, to help prevent unnecessary overtime.	September 1, 2014	Fully Implemented	

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time					
Finding and Recommendations		**Lead Dept.**	**Agree, Partially Agree, or Do Not Agree and Corrective Action Plan**	**Expected or Actual Implementation Date**	**Status of Outstanding Audit Recommendations and Implementation Progress Summary**
1.2	Adjust staff schedules to address service delivery needs based on the assessment done in response to recommendation 1.1.	Animal Services	Agree. Animal Services management will monitor the standard schedule and will make adjustments, as necessary, to help prevent unnecessary overtime.	September 1, 2014	Fully implemented
1.3	Monitor overtime and instances where staff could not complete their duties because of workload capacity. Use a daily-tasks checklist as a means for identifying the work staff could not complete because of time or staffing-level constraints.	Animal Services	Agree. The current daily log sheet clearly shows if any field service calls are carried over to the following day. AS management will develop a form for kennel staff and office staff to record any daily tasks that they are unable to complete and have to carry over to the next day.	September 26, 2014	Staff will develop a daily tasks checklist for kennel attendants and office staff
1.4	Provide the City Manager with information regarding the actual impact on the Animal Shelter's ability to provide services if staffing levels limit the shelter's ability to: ▪ provide minimum animal care services ▪ conduct regular field service activities ▪ minimize overtime ▪ rehabilitate and care for special needs animals ▪ perform daily oversight and administrative tasks	Animal Services	Agree. Animal Services will provide a quarterly report to the City Manager identifying the days and numbers of hours in which regular field services are not provided due to staff shortages that require field staff to be redeployed to the shelter to care for animals. This report will also include information on overtime usage, numbers of hours and cost and examples of situations where overtime was approved.	Commencing January 1, 2015 (January report will include data from the previous quarter Oct-Dec 2014)	Ongoing and continuous

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time					
Finding and Recommendations		**Lead Dept.**	**Agree, Partially Agree, or Do Not Agree and Corrective Action Plan**	**Expected or Actual Implementation Date**	**Status of Outstanding Audit Recommendations and Implementation Progress Summary**
	To assist in demonstrating the impact that staffing shortages have on service levels, use the National Animal Care and Control Association kennel staffing formula as a benchmark for identifying the suggested staffing level based on the average number of animals sheltered daily. See Appendix C. Prepare the information using standard City reporting templates and guidance so that the City Manager can readily use the information to report to Council on the service delivery and oversight impacts. Also see recommendation 1.9.		A further report will be provided to the City Manager showing the ongoing gap between current staffing levels and levels recommended by the NACA. The shelter makes every effort to provide more than the minimum of animal care services and is always committed to rehabilitation and care for special needs animals. Any limit in staffing levels that cause standard of care to fail to meet NACA minimum standards will be reported to the City Manager.		
1.5	Ensure personnel assigned to review and approve timecards, and responsible for payroll time entry: ▪ receive ongoing training for overtime approval procedures and allowances, and payroll-processing. ▪ read the payroll manual, including the referenced material in the manual, such as the instructions for updating account codes (also known as budget codes).	Animal Services	Agree. At this time the Animal Shelter is not funded for any supervisors except the manager. The manager now reviews and approves all timecards. In the future, any new supervisors will be trained as recommended. We did and will continue to ensure that the payroll clerk receives ongoing guidance and training. When the budget code error was brought to our attention in April 2014, we took immediate corrective action and the	Implemented in 2014	Fully completed

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time					
Finding and Recommendations		Lead Dept.	Agree, Partially Agree, or Do Not Agree and Corrective Action Plan	Expected or Actual Implementation Date	Status of Outstanding Audit Recommendations and Implementation Progress Summary
	▪ receive information they need to verify that employees code their time to the appropriate pay code, for example, staff schedules that show when an employee worked overtime on a holiday.		payroll clerk continues to refer to the payroll manual for guidance.		
1.6	Sample the work done by staff newly assigned to review and approve times cards and to process payroll to confirm they complete the work correctly and to identify training needs until their work demonstrates an understanding and knowledge of their assigned tasks.	Animal Services	Agree. Anyone newly assigned to review and approve timecards at the Animal shelter will have their work reviewed on a sample basis to determine if it is being done correctly and to identify training needs until their work demonstrates an understanding and knowledge of their duties.	September 1, 2014	Ongoing
1.7	Estimate and establish appropriate overtime budgets for the Animal Shelter using a combination of historical overtime expenditures and analysis of overtime used. This should include identifying the required overtime to provide services and animal care on City honored holidays.	Animal Services	Agree. While it is easy to estimate the overtime budget required on Holidays, management and budget staff will gather overtime information from previous years to in order to establish an appropriate budget for emergency overtime. Carry over funds from FY14 will be used to adequately fund overtime for FY15.	May 30, 2015	This will become part of the regular monthly meeting agenda with the budget unit and will be reported to the City Manager for consideration in the budget process for FY16.

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time					
Finding and Recommendations		**Lead Dept.**	**Agree, Partially Agree, or Do Not Agree and Corrective Action Plan**	**Expected or Actual Implementation Date**	**Status of Outstanding Audit Recommendations and Implementation Progress Summary**
1.8	Establish written policies and procedures for approving, allowing, and monitoring overtime; and staffing the shelter. Include guidance and explanations for: ■ Limiting end-of-shift services calls to emergency needs only so that staff are able to leave work on time. ■ Requiring police services to confirm it needs assistance so that on-call personnel respond to only emergencies requiring animal control services. ■ Training volunteers only during regularly scheduled work hours ■ Requiring staff to leave noncritical work for the following day when it cannot be completed within the normal work day; this should include identifying the specific work that staff may leave until the next day. ■ Requiring staff to obtain written supervisor approval for all non-essential overtime before they earn it. ■ Comparing budget to actual and year-to-year overtime expenditures to look for anomalies and variances that suggest:	Animal Services	Agree. Animal Services management is in the process of writing overtime policies and procedures that reflect current practices as recommended.	October 1, 2014	In progress

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time				
Finding and Recommendations	**Lead Dept.**	**Agree, Partially Agree, or Do Not Agree and Corrective Action Plan**	**Expected or Actual Implementation Date**	**Status of Outstanding Audit Recommendations and Implementation Progress Summary**

▫ staff are using incorrect pay codes
    ▫ staff are recoding overtime incorrectly
    ▫ service levels have changed requiring a reassessment of staff schedules
    ▫ staffing levels are insufficient to meet service demands
 	
▪ Requiring three people to work on holidays to ensure minimum animal care services and employee safety. This should include identifying what staff should do if less than three people are available to work. For example, restrict access to animals if an employee must respond to an emergency and there is only one employee at the shelter.				

1.9 Use the information provided by Animal Shelter management to inform City Council on the actual impact to service delivery and oversight as compared to previously reported expectations regarding those limitations. Also see recommendation 1.4.	City Manager	Agree. The City Manager will continue to inform City Council of the impacts to service delivery and oversight functions associated with budget reductions at the Animal Shelter. This will occur during the upcoming biannual budget cycle.	May 2015	

Audit Title: Written Guidance and Improved Monitoring can Help Prevent Overtime Costs at the Animal Shelter and Help Manage Citywide Comp Time					
Finding and Recommendations		**Lead Dept.**	**Agree, Partially Agree, or Do Not Agree and Corrective Action Plan**	**Expected or Actual Implementation Date**	**Status of Outstanding Audit Recommendations and Implementation Progress Summary**
1.10	Provide department management with guidance for managing compensatory time balances including criteria for approving comp time and the potential impacts of comp time, and promoting an understanding among managers that allowing compensatory time is at their discretion. The guidance should require department directors to use payroll reports to review their compensatory time balances at least biannually as part of their efforts to monitor personnel leave accruals.	City Manager	Agree. The City Manager will create a guidance document for managing compensatory time that will be distributed to managers and will include guidance about using payroll reports to review compensatory time balances.	December 2014	
1.11	Request that department management obtain payroll reports and compare financial system and payroll system expenditures for variances between salary account codes and pay codes on an ongoing basis (e.g., quarterly). If significant variances are identified, require department management to research the issue and make adjustments as necessary to ensure management has accurate information for monitoring budgets for overtime and other salary expenditures.	City Manager	Agree. The guidance document will include a request that department management compare financial system and payroll system expenditures on a quarterly basis to ensure management has accurate information regarding monitoring budgets for overtime.	December 2014	

APPENDIX C:

National Animal Care and Control Association Staffing Formulas[8]

Guideline Statement

NACA recommends that each shelter and animal care facility be staffed each day with the appropriate number of kennel personnel to insure that every animal is properly cared for in a safe and humane manner and to maintain a safe working environment for employees.

Basis for Guideline

Caring for sheltered animals requires daily cleaning and sanitation to reduce the spread of disease, maintain the health of the shelter population and to maintain a clean and odor free facility. Shelters and animal care facilities must maintain an appropriate daily feeding schedule for each animal in its care and insure there is adequate staff and time to complete all the other duties and responsibilities of caring for sheltered animals including but not limited to laundry, dish washing, lost and found, stocking and inventory of supplies, janitorial, and supplemental waste removal throughout the day.

It is the responsibility of every animal shelter and animal care facility to meet or exceed the minimum standards of animal care for all impounded animals by maintaining a staffing level that insures that the minimum animal care standards are adhered to on a daily basis without putting staff at risk of injury.

Formula for Determining Kennel Staffing Needs		
_____ (Human Population)	Multiplied by 7% =	_____ (Incoming Animal Population Per Year)
_____ (Incoming Animals Per Year)	Divided by 365 (days per year) =	_____ (Incoming Animals Per Day)
_____ (Incoming Animals Per Day)	Times four* day Holding Period =	_____ (Animals in Shelter Per Day)
_____ (Animals in Shelter Per Day)	Times fifteen minutes** per animal =	_____ (Number of Minutes Needed)
_____ (Minutes Needed)	Divided by 60 (minutes) =	_____ (Number of Hours Needed)
_____ (Number of Hours Needed)	Divided by 3*** (hours for cleaning/feeding) =	_____ (Staff Needed Per Day
* This uses the average holding period of four days as a basis for this study. Some animals may be held for a much shorter period; however, many animals may be held for a period exceeding the four-day requirement.		
** This formula is based on a per-animal time of nine minutes for cleaning and six minutes for feeding.		
*** These three hours are solely for the performance of these two tasks, but allowing for further time in the day to perform routine maintenance tasks such as laundry, dishes, lost and found checks, etc.		

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[8] Information excerpted directly from the National Animal Care & Control Association website:
http://www.nacanet.org/?page=kennelstaffing&hhSearchTerms=%22staffing%22
http://www.nacanet.org/?page=fieldstaffing&hhSearchTerms=%22staffing%22

<u>Determining Field Staffing Needs</u>

Determining the optimum or desirable number of Animal Control Officers has remained an elusive goal for the profession. Several professional groups have tried to develop a model for justifying the desired level of officers. In some cases, this model appeals to budget officials and executives because of the apparent scientific approach to this issue. However, results have been mixed. In some cities, the model has done nothing more than measure the volume of work and provides a basis for deploying personnel.

The service spectrum in each Animal Control department varies according to the management style and philosophy of the director, polices of government, and community expectations. Where cities or agencies only count the calls for service within a community to determine optimum staffing, officer safety, citizen safety, and major types of service delivery are not factored into overall staffing needs. In Animal Control work, enforcement responsibilities, population density and diversity, and coverage area need also be considered for future planning.

Staffing determined solely on the ability "to respond quickly to a call" does not address a basic Animal Control responsibility: protection of people and animals. Policies, community expectations, and, in some instances, ordinances affect staffing needs. In cases where officers can give warnings or educate violators to prevent future occurrences, the officer has spared an animal the distress of impoundment or reduced the possibility of further violations. Attendance in court by officers also affects their availability to respond to calls for service.

Although there is no universally accepted scientific methodology for determining the number of Animal Control Officers needed in a given jurisdiction, there are three models that are variously employed in Animal Control in determining an appropriate number of personnel:

- Some jurisdictions have attempted to evaluate the estimated growth in residential and business activity to predict the need for additional personnel.
- The use of comparative data from the NACA Data Survey factoring in population, square miles served, and whenever possible, enforcement responsibilities.
- The "calls for service" model is used primarily as a workload indicator because the data represents a recognizable and readily measurable demand for Animal Control service. Comparing the number of calls for service from one jurisdiction to another, however, can be very tenuous because of the variety of calls and the response to Animal Control efforts to encourage citizens to call on any perceived problem.

Determining the number of officers requires an assessment of citizen calls, officer-initiated calls, citations, written warnings, assisting outside agencies, the need for safety and security, a flexible beat structure, time spent on investigations, preventive patrol time, and the specific types of service that the public wants and expects.

The basic elements of the "calls for service" model are as follows:

- Each 8-hour Animal Control position requires 2,920 hours to fill one shift for 365 days.
- Officer availability for staffing is determined by deducting from 2,080 hours (the maximum for one year), and the time required for vacation, sick leave, court time, "flex" days, and training. In using this model, the average number of hours dedicated to Animal Control for Animal Control will be 1,832 hours (a standardized ratio) or 229 days.
- Determine the relief factor (relating to the number of officers needed to fill one position for the entire year) by dividing the number of days of work required for each beat area in a year (365) by the average number of days officers actually work in a year. In using this ratio, the 365 divided by 229 = 1.60 officers per day, per beat area.

In most situations, NACA utilizes the "calls for service" model in determining an appropriate number of field personnel.