



February 7, 2014

City of Saskatoon – City Clerk’s Office  
Attention: Secretary – Audit Committee  
222-3<sup>rd</sup> Avenue North  
Saskatoon, Saskatchewan S7K 0J5

### **Audit Report – Animal Services Program Revenue Systems**

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The Recreation & Sport Division is responsible for the Animal Services Program accountability and contract administration. The Corporate Revenue Division is responsible for the collection of animal license and fine revenue. The Corporate Revenue Division also tracks animal licenses and fines through the Chameleon database system and tracks animal tickets through the Ticket Tracer system. The SPCA and SACA also have access to information contained within Chameleon.

The Animal Services Program is responsible for:

- Collection of pet license revenue.
- Bylaw enforcement through the management of the Saskatoon Society for the Prevention of Cruelty to Animals Inc. (SPCA) and Saskatoon Animal Control Agency (SACA) contracts.
- Program development including the subsidized spay/neuter program.
- Programs to encourage the purchase of licenses.
- Educating the public on animal control bylaws.
- Development and maintenance of off-leash areas.

The overall objective of the audit was to determine whether adequate systems, practices and controls are in place to ensure:

- complete, accurate and timely recording and collection of revenues,
- adjustments are valid and accurately processed, and
- opportunities for theft, fraud and misappropriation are minimized.

Management is currently working on implementation of the recommendations.

Respectfully submitted,

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