



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Sara Pizano, Director
Animal Services Department

FROM: Charles Anderson, CPA
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

DATE: July 18, 2011

SUBJECT: Audit of Animal Services Department Internal Controls for Proprietary
Revenue

In accordance with the Commission Auditor's Work Plan; CY 2010 Supplement dated February 9, 2010, subject audit, which involved your department, was removed from the Office of the Commission Auditor CY 2010 Work Plan and is considered closed.

We appreciate the courtesies and assistance extended to our staff during the audit process.

c: Horace Nwachukwu, Acting Audit Manager