

City of Mississauga  
**Internal Audit Report**

---

CORPORATE SERVICES DEPARTMENT  
ENFORCEMENT DIVISION  
ANIMAL SERVICES SECTION  
PET LICENSING PROGRAM AUDIT

August 16, 2024

City Manager's Department  
Internal Audit Division

# TABLE OF CONTENTS

Distribution List

Report on Corporate Services Department, Enforcement Division, Animal Services  
Section – Pet Licensing Program Audit

Appendix A – Summary of Recommendations

**CORPORATE SERVICES DEPARTMENT  
ENFORCEMENT DIVISION  
ANIMAL SERVICES SECTION  
PET LICENSING PROGRAM AUDIT**

Distribution Lists

Standard Recipients:

Members of Audit Committee

Members of Council

City Manager

Members of LT

City Solicitor

Director, Finance & Treasurer

KPMG LLP, Chartered Accountants (External Auditor)

Additional Recipients:

Corporate Services Department

- Director, Enforcement
- Manager, Animal Services

**Corporate Services Department  
Enforcement Division  
Animal Services Section  
Pet Licensing Program Audit**

---

## **BACKGROUND**

The Animal Services Section is part of the Enforcement Division under the Corporate Services Department. Animal Services' mandate is to encourage responsible pet ownership through awareness, education, licensing, and enforcement. The section is staffed with non-union (5) and union (34) staff who provide the following services:

- Education and outreach (including wildlife);
- Enforcement of the Animal Care and Control By-law, 0098-004, and the Dog Owners Liability Act;
- Community emergency response for animal care;
- Pet licensing; and
- Operation of the animal shelter and care of abandoned, lost or surrendered pets, including adoptions.

The City's Animal Care and Control By-law requires that all dog and cat owners in Mississauga obtain a licence with Animal Services for their pets. Pets are required to be licensed for the life of the animal, and the licence must be renewed either annually or every two years.

A user fee for licensing dogs and cats is charged to pet owners. Licence fees are dependent on several factors, including whether the pet is spayed/neutered, service/therapy animal, pet owner's age, etc. Dog licences range from \$15-\$90 and cat licences range from \$10-\$80. Revenue generated from the user fees is used to support the administrative and operational needs of the Pet Licensing Program, including labour, education and awareness, and enforcement of the Animal Care and Control By-law. Pet owners found not in compliance with the by-law are fined with an administrative penalty.

In 2022, approximately \$551,000 in revenue was generated from dog and cat licences, and approximately \$11,500 in revenue was collected from the administrative penalty fines. In 2023, approximately \$507,000 in revenue was generated from dog and cat licences and approximately \$4,200 of revenue was collected from the administrative penalty fines.

## **SCOPE**

The audit examined the controls within the Pet Licensing Program, including compliance with applicable by-laws, recordkeeping, monitoring, and enforcement for the period January to December 2023.

### **Out of Scope**

The audit did not review the following:

- Educational materials and outreach programs not specific to the Pet Licensing Program;

- Community emergency response for animal care;
- Operations and processes related to the animal shelter, care of abandoned animals, lost or surrendered pets, and adoptions;
- Inventory management of pet tags; and
- Appeal process for APS fines.

## **AUDIT OBJECTIVES**

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. The purpose of the audit was to ensure that:

- A) The Pet Licensing Program is effective and compliant with applicable legislation and by-laws.
- B) Pet licensing records are accurate and complete to facilitate efficient tracking and reporting.
- C) Pet registration, compliance, and enforcement processes are effective in supporting administrative and operational cost reduction.
- D) Revenue generation efforts are effective in supporting Animal Services programs and shelters, and offsetting costs.

## **SUMMARY OF OBSERVATIONS**

Based on the audit work performed, key elements of the Pet Licensing Program exist and are generally effective, such as the existence of the Animal Care and Control By-law, streamlined processes around administration of pet licences, timely issuance of renewal and final notices for pet licences, existence of Standard Operating Procedures (SOPs) and manuals, and staff awareness of their roles and responsibilities.

The audit identified areas for improvement, summarized below, relating to formally establishing a strategy for the Pet Licensing Program, improving data integrity, and determining the key tools and reports to utilize that will support business decisions.

A detailed list of observations and recommendations was provided to management. Appendix A outlines the detailed recommendations and management action plans.

### **Formally establish a strategy for the Pet Licensing Program**

The Pet Licensing Program has established a good governance framework (i.e. by-law, SOPs), and some streamlined processes exist; however, the audit noted opportunities to bring more focus to the program through the development of a strategy to support pet ownership compliance.

The program primarily utilizes brochures to bring awareness to residents; however, we noted that other communication channels (e.g. social media, large indoor/outdoor screens, etc.) were not used in 2023. The majority of the communications were dedicated to higher priority issues such as coyote sightings and wildlife feeding. We also noted that signage exists at dog parks and City parks for other services offered by Animal Services (e.g. wildlife, poop & scoop, and off-leash, etc.), but signage has not been developed specific to pet licensing.

A reactive approach is taken with the Pet Licensing Program, in that the Animal Awareness and Responsibility Campaigns (AARC) are mainly driven by complaints. Staff have access to a lot of data and reports which could facilitate proactive planning; however, many reports are underutilized. Management indicated that appropriate resources and time have not been allocated to understand and analyze the available data. One of the available reports shows unpaid final notices that were issued more than a month ago. Staff action these when time permits, and at the time of the audit, there was a backlog of approximately a month.

The lack of an established and focused strategy on the Pet Licensing Program may lead to reduced awareness and compliance, inefficient use of existing resources, and missed opportunities to increase the overall effectiveness of the program. The benefits of executing an effective program include reuniting lost pets with their owners, keeping pet vaccinations up to date, and revenue generation to offset some of the costs.

Management has indicated that a proposed Budget Request for additional resources to support broader awareness and education campaign(s) has been submitted for 2025 and 2026.

### **Improve data integrity within the tools utilized**

The audit noted strengths in the IT general controls of the tools utilized (e.g. address validation, use of drop-down lists, etc.); however, opportunities to improve the quality and accuracy of the data were noted for the online system and primary record-keeping system.

Having complete and accurate contact information for pet owners ensures communication efforts are efficient and effective. The online purchase/renewal of pet licences has its limitations, such as the inability to differentiate between single and multiple dwellings; as a result, the 'Unit no.' is not mandatory for multi-dwelling addresses (e.g. condo, apartment, fourplex, etc.). Additionally, postal codes are not validated in the system, which staff use to mail physical tags and notices to pet owners.

The primary record-keeping system has identified mandatory fields that aid in obtaining complete records; however, the system allows for these fields to be left blank. Other data integrity issues we noted include over 2,300 duplicate entries, inaccurate and/or inconsistent collection of data (e.g. name fields that allow numbers, incorrect email address format, future-dated start dates, incorrect tag term values, overwriting of fields that are automatically calculated, etc.).

Tools lacking adequate functionality may lead to poor user experience, increased administrative overhead and inability to meet business needs. Furthermore, inaccurate or incomplete information can lead to data integrity issues, operational inefficiencies, misinformed business

decisions, and an inability to analyze trends and correlations, potentially resulting in missed opportunities to improve the effectiveness of the program's efforts.

### **Determine key tools and reports to support business decisions**

Staff have access to three centrally-stored platforms, which include over 50 canned reports and visual dashboards and graphs. Staff can also manually create and run reports which are stored on the City's network or personal drive, where version control and access are limited.

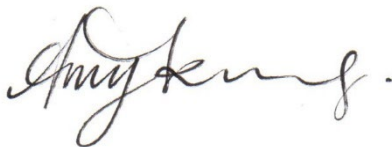
Reports are utilized to conduct activities such as reconciliation for new pet licences and issuance of monthly renewal and final notices to pet owners. However, the audit noted that consistent detailed analysis is not performed to identify trends and issues, such as tailoring AARC to focus on complaint-driven areas, monitoring effectiveness of communication strategies and compliance rate among pet owners, and identifying data integrity discrepancies.

Meaningful reports can offer visibility into trends and issues within the Pet Licensing Program and assist staff in making informed decisions based on data-driven insights.

## **CONCLUSION**

The streamlined processes around pet registration are generally effective; however, improvements are recommended to formally establish a strategy for the Pet Licensing Program, improve data integrity of the tools utilized, and determine the most suitable tools and reports to facilitate decision-making. The recommendations are intended to integrate elements of the Pet Licensing Program and enhance its focus to support administrative and operational cost reduction, improve pet licensing compliance rates, and facilitate efficient tracking and reporting.

A total of nine (9) recommendations resulted from this audit. Management has agreed to complete one (1) by June 2025, five (5) by the December 2025, one (1) by June 2026, and two (2) by the end of 2026.




---

Amy Truong, CPA, CMA, CIA  
Director, Internal Audit

Auditors: Vandana Waghela, CISA, PMP  
Information Technology (IT) Auditor

David Fanone, CPA, CISA, CFE  
Senior Internal Auditor

**Corporate Services Department  
Enforcement Division  
Animal Services Section  
Pet Licensing Program Audit  
Summary of Audit Recommendations**

Rec	Recommendation	Priority (H/M/L)	Comments/Status
1	<p>That Animal Services formally establish a strategy for the Pet Licensing Program and incorporate it into the Animal Services work plan to ensure appropriate focus is given to the Program. Specifically, the strategy should include a comprehensive communication plan, with consideration given to the following:</p> <ul style="list-style-type: none"> <li>• include the use of various communication channels, such as printed materials, online platforms (website and social media), ads on buses, digital screens and signage at parks, possibly leading to increased awareness and compliance amongst pet owners</li> <li>• develop educational materials in multiple languages to improve accessibility of information to Mississauga pet owners</li> <li>• implement public awareness campaigns and explore opportunities to partner with local businesses to encourage pet owners to licence their pets</li> <li>• benchmark with peer municipalities, monitor awareness and incentive campaigns and maintain open communication to remain up to date on current issues and the effectiveness of their campaign strategies</li> </ul>	H	<ul style="list-style-type: none"> <li>• Previously planned social media/awareness campaign on hold due to competing priorities</li> <li>• To investigate feasibility of multiple language materials, perhaps focusing on online content initially (September 3, 2024)</li> <li>• Proposed 2025 budget request for additional resources to support broader awareness/education campaign(s)</li> <li>• The ability to deliver by Target Due Date is dependent upon 2025 BR being approved as part of the budget process</li> <li>• In the event that the BR is not approved, management will assess the priority items that will be implemented based on resources available and there is a potential for further delay</li> </ul> <p>To be completed by June 30, 2026.</p>
2	<p>That Animal Services review and update existing materials and forms to accurately reflect current practices, specifically:</p> <ul style="list-style-type: none"> <li>• revise the pamphlet to remove the option of purchasing or renewing a pet licence at Community Centres</li> <li>• update the Pet Licence Application to include instructions on how existing owner/pet information can be updated</li> <li>• ensure consistent wording across all platforms regarding penalties for providing false information</li> </ul>	M	<ul style="list-style-type: none"> <li>• Old/outdated documentation identified, segregated and disposed of</li> <li>• Minor change to Pet Licence Application to be pursued on next revision to indicate ability to update owner/pet info</li> <li>• To align disclosure wording on online application with that on the printed application</li> </ul> <p>To be completed by June 30, 2025.</p>
3	<p>That Animal Services:</p> <ul style="list-style-type: none"> <li>• develop training materials for all positions relevant to Pet Licensing Program, ensuring that staff understand their roles and responsibilities</li> </ul>	M	<p>SOP's relevant to Licensing Program will be subject to review and adjustment where required.</p> <p>To be completed by December 31, 2025.</p>



**Corporate Services Department  
Enforcement Division  
Animal Services Section  
Pet Licensing Program Audit  
Summary of Audit Recommendations**

	<ul style="list-style-type: none"> <li>review and update SOPs relevant to the Pet Licensing Program for accuracy and inclusion of necessary processes</li> </ul> <p>The training materials and updated SOPs should be communicated to staff and training provided where appropriate.</p>		
4	<p>That Animal Services work with IT staff managing the forward-facing tool to enhance functionality for better user experience. Enhanced functionality may include, but not be limited to:</p> <ul style="list-style-type: none"> <li>Incorporating the ability to differentiate between dwellings</li> <li>Validating postal code</li> <li>Ability to upload supporting documentation</li> <li>Clearly communicate information provided on the review screens</li> <li>Identify preferred method of communication for pet owners (related to recommendation #9)</li> </ul>	M	<p>To request inclusion of enhancements on the 2025 IT Work Plan.</p> <p>To be completed by December 31, 2025.</p>
5	<p>That Animal Services work with IT staff managing the primary tool to improve functionality and increase the reliability of data. Enhanced functionality may include, but not be limited to:</p> <ul style="list-style-type: none"> <li>Identify business requirements for mandatory/optional fields and restrict the creation/updating of records if mandatory fields have not been entered</li> <li>Incorporate validation such as:                             <ul style="list-style-type: none"> <li>first and last name does not start with a number</li> <li>tag expiry date cannot be greater than tag start date</li> <li>tag start date, tag expiry date and tag term are aligned with one another</li> <li>check for valid email address in the respective field(s)</li> </ul> </li> <li>Ability to identify and possibly merge duplicate records</li> <li>Identify preferred method of communication for pet owners (related to recommendation #9)</li> </ul> <p>Staff should be trained and educated on the importance of data accuracy and proper use of tools (e.g. preventing duplicate records,</p>	M	<p>Processes will be reviewed to ensure proper use of the tools and data accuracy. A request will be made to IT to investigate the feasibility of the enhancements.</p> <p>To be completed by December 31, 2025.</p>

**Corporate Services Department  
Enforcement Division  
Animal Services Section  
Pet Licensing Program Audit  
Summary of Audit Recommendations**

	mandatory vs. optional fields, entering information in the correct format, etc.) to maintain data integrity.		
6	That Animal Services staff review, update and/or retire existing reports and minimize redundant data in multiple reports.	M	<ul style="list-style-type: none"> <li>• Had been mostly completed prior to audit for PowerBI files – further review anticipated pending adoption of PowerBI application for MAS (2025-2026 IT workplan)</li> <li>• Will perform further review in case remaining redundancy can be reduced/renaming to clarify report content</li> </ul> <p>To be completed by December 31, 2026.</p>
7	<p>That management streamline the reporting tools utilized to increase efficiency.</p> <p>Reports residing on the network drive should be moved to a central repository with version control to maintain consistency and reduce the risk of loss of documents.</p> <p>Consideration should be given to automatically running the reports at specific times and outputting the results in a central location.</p>	M	<p>Further review anticipated pending adoption of PowerBI application for MAS (2025-2026 IT workplan).</p> <p>To be completed by December 31, 2026.</p>
8	<p>That management review and update existing Renewal and Final Notices mailed and emailed to pet owners to include consequences of not renewing the pet licence, and reference the Animal Care and Control By-law.</p> <p>The notice mailed after the Final Notice should be updated to redirect pet owners to the pet licence area of the City's website.</p>	M	<ul style="list-style-type: none"> <li>• Review of mailed/emailed notice content intended for workplan</li> <li>• Will investigate these and further changes/updates to the Renewal, Final and APS Notice messaging.</li> </ul> <p>To be completed by December 31, 2025.</p>
9	That management determine the pet owner's preferred method of communication. Refer to Recommendations #4 and #5.	M	<p>To request inclusion of enhancements on the 2025 IT Work Plan.</p> <p>To be completed by December 31, 2025.</p>