



January 6, 2026

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

**DEPARTMENT OF ANIMAL SERVICES LIMITED SCOPE AUDIT
AS OF MARCH 28, 2024
Fiscal Impact: None**

The Internal Audit Division is filing the Department of Animal Services Limited Scope Audit as of March 28, 2024. A copy of the audit report, including findings, recommendations, and suggested improvements is attached. The following is a summary of the audit:

Findings and Recommendations: None
Suggested Improvements: None

The Internal Audit Division concluded that management of the Animal Services Department has satisfactorily established and maintained an effective process for governance and risk in the areas examined.

Therefore, IT IS RECOMMENDED that your Board receive and file this report

Sincerely,

A handwritten signature in blue ink, appearing to read "Aimee X. Espinoza".

Aimee X. Espinoza
Auditor-Controller-County Clerk

AXE/esm

Attachment

cc: County Administrative Office
Department of Animal Services



**DEPARTMENT OF ANIMAL SERVICES
COUNTY OF KERN
LIMITED SCOPE AUDIT**

AS OF MARCH 28, 2024

**AIMEE X. ESPINOZA
AUDITOR-CONTROLLER-COUNTY CLERK**

**DEPARTMENT OF ANIMAL SERVICES
COUNTY OF KERN
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AUDITOR'S REPORT

Board of Supervisors
County of Kern

Our Internal Audit Division recently performed a limited scope audit of the Department of Animal Services (Department), and an audit report was issued on June 24, 2025.

Purpose

The purpose of our audit was to determine the Department's compliance with County Policy and Procedures, and to evaluate the adequacy, efficiency, and effectiveness of the Department's governance principles, risk management, and internal controls.

Scope

The scope of our audit included the Department's cash, inventory, and internal control as of March 28, 2024. Our audit was limited to reviewing the abovementioned sections and determining if the Department complied with Federal Law, State Code, County Policy, Ordinance codes, and professional authoritative guidance.

Methodology

We conducted our audit in conformance with the Institute of Internal Auditors (IIA) International Standards of the Professional Practice of Internal Auditing, unless otherwise stated in this report. These standards require that the internal audit activity be independent and internal auditors be objective in performing their work. The Standards also require internal auditors perform their engagements with proficiency and due professional care; that the internal audit function be subject to a program of quality assurance; and that the results of engagements are communicated.

Audit work was conducted on the basis of questionnaire, inquiry, observation, confirmation, and verification of supporting documentation and identified processes.

Quick and efficient implementation of audit recommendations and suggestions further enhance the value of an audit. To assist in this process, the Internal Audit Division has identified four core categories for the classification of recommendations and suggestions:

- 1) Compliance - Functioning in accordance with governing laws, regulations, policies, and other authoritative guidance.
- 2) Cost Reduction - Appropriately minimizing costs of County operations.

- 3) Efficiency - Performing effectively without duplication of effort or waste of time, material, or money on unnecessary activities.
- 4) Risk Reduction - Appropriately using techniques which mitigate or minimize operational or control risks.

Summary

The Internal Audit Division concluded management of the Department has satisfactorily established and maintained an effective process for governance, risk, and internal control in the areas examined.

This report is intended for the information and use of management, others within the Department, and the Board of Supervisors. However, this report is a matter of public record, and its distribution is not limited.



Aimee X. Espinoza
Auditor-Controller

**ANIMAL SERVICES DEPARTMENT
COUNTY OF KERN
FINDINGS AND RECOMMENDATIONS
SUGGESTED IMPROVEMENTS AND OBSERVATIONS
AS OF MARCH 28, 2024**

Findings and Recommendations:

Findings are issues which present a serious enough risk to require consideration by management as well as a written response. During fieldwork, no findings were identified.

Suggested Improvements:

Suggestions for improvement are for issues the auditor considers not to be of an immediate serious nature and/or for issues which the Department is able to correct at the time of the audit. Unlike formal audit findings, written responses are not required for these issues. During fieldwork no suggested improvements were identified.