



Wakulla County Board of County Commissioners Internal Audit Animal Services Donations Consultation – Follow-Up

August 2026

The Internal Audit Department (IA) completed a follow-up to the January 2024 Animal Services Donations Consultation for the Wakulla County (County) Board of County Commissioners (BOCC) Animal Services (WAS). The purpose of this follow-up is to determine the status of the four recommendations issued in the original report.

Since the IA consultation, WAS received a pro bono operational consultation from Maddie's Million Pet Challenge (MMPC), completed in April 2026. The MMPC report addressed shelter operations broadly rather than donations specifically. However, several of its observations touch on areas covered in the original IA consultation, including in-kind donations, a public wish list, and community support programs. Those observations have been incorporated into this follow-up where relevant.

Status of Prior Recommendations

Transparency of Monetary Donations

The original report recommended either creating a special revenue fund for WAS donations or publishing a quarterly financial report by department code on the County's website. This was so the public could more easily see how donations are received and used. In its February 2024 response, the County indicated it was not inclined to establish a special revenue fund at that time but stated it would implement a quarterly report process.

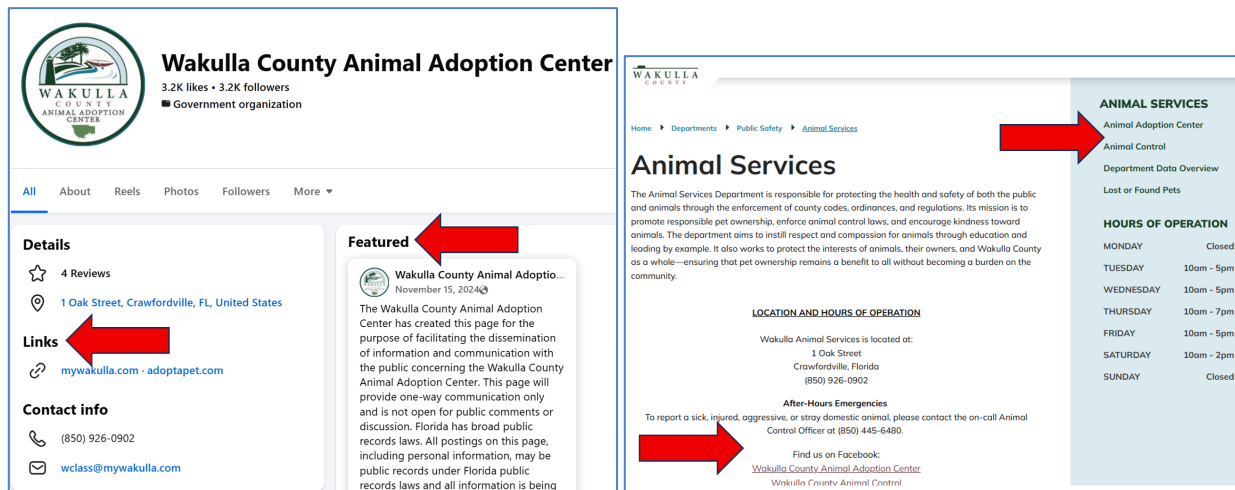
The MMPC report independently noted, as a positive observation, that annual statistics and financial reports are publicly shared by WAS to promote transparency. This is encouraging and consistent with the intent of the original recommendation. However, no quarterly financial reports were found on the website or the Facebook page. There is a presentation on Animal Services in the Department Data Overview section of the WAS page on the County's website. This helps with transparency, which was the focus of the prior consultation recommendations. It is still recommended that the department code level financial data be posted on the County website, even if it is done annually rather than quarterly.

Accounting for In-Kind Donations

The original report recommended that WAS begin tracking and recording in-kind donations with a monthly journal entry to object code 5491. Per the February 2024 management response, this recommendation was implemented, with WAS staff tracking donated goods weekly and Wakulla Clerk of the Court's Finance Department (Finance) recording a monthly journal entry. WAS also maintains an Amazon wish list that is promoted periodically on social media.

WAS did begin tracking in-kind donations and providing amounts to record to Finance. When IA reviewed the history of the in-kind recordings, it was found that more recently those transactions were not in the financial records. WAS indicated that it has been tracking them and they have the paperwork but were behind in sending them to Finance. The details were being sent to a Finance staff member who has since left, so Finance did not realize it was behind. It is being taken care of now and since the fiscal year does not end until September 30, it will not be missing from the annual financial statements.

A review of the WAS Facebook page shows that WAS makes posts sharing its wish list. It is recommended that links to the wish list be added to the “Details” section of its Facebook page where links are listed. IA also recommends pinning a post to the “Featured” section with details on the wish list. The wish list is not on the County website’s Animal Services page at this time. Pinning the wish list links means someone that wants to donate does not have to search for the list in older posts. Additional exposure to the wish list would help bring in more in-kind donations, which can be used to help shelter animals and the food pantry discussed in the next section. See the graphics below for recommended placements.



Pet Food Assistance to Residents

The original report recommended that if WAS continued to provide emergency pet food assistance to residents, it do so through a formal process. A sample template was provided in Appendix B of the consultation report. In its February 2024 response, WAS indicated it had ceased providing emergency pet food assistance and would evaluate the feasibility of a formal program before moving forward.

WAS has since begun a pet food pantry program through a collaboration with the Jacksonville Humane Society (JHS). This aligns with the original recommendation and the MMPC report’s broader observation that pet food pantries and similar retention services help keep pets with their families and reduce shelter intake. This ultimately saves the County money and the food distributed so far was donated.

Relationship Between WAS Leadership and Local Non-Profits

The original report noted public concern about the close relationship between the former director and a local non-profit organization in which the director served as president. The report recommended greater transparency, including publishing a list of WAS's non-profit partners on the County's website. The February 2024 management response indicated the BOCC would not require the director to step away from either role but would have WAS provide information on non-profit activities supporting WAS operations, along with recognition of those organizations on social media and the County website.

Because WAS has since transitioned to a new director, the specific concern identified in the original report no longer applies to current leadership. The underlying recommendation remains good practice regardless of who serves as director. WAS works with multiple non-profit partners and is continuing to publish information about those relationships on social media. The current director does not serve on any non-profit boards that would create any real or perceived conflicts of interest.

Conclusion

WAS and BOCC Administration have made tangible progress on the recommendations in the original Animal Services Donations Consultation, most notably in establishing in-kind donation tracking and work on a formal pet food pantry program in partnership with JHS. The fact that WAS requested the MMPC consultation shows the positive efforts that are being made. A few items appear to need renewed attention to ensure they are sustained over time rather than implemented once and allowed to lapse. These include the posting of quarterly reports, recording of in-kind donations, and wish list promotion.