

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

**November 14, 2008**

**COUNTY OF SAN DIEGO**  
**RECORDS MANAGEMENT PROGRAM**  
**AGREED-UPON PROCEDURES**  
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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To The County of San Diego  
Auditor and Controller, Audits Division  
San Diego, California

We have performed the procedures enumerated in this report, which was agreed to by the County of San Diego, Auditor and Controller, Audits Division (County), solely to assist the users in evaluating the County's compliance with its records management program as of November 14, 2008. The County is responsible for the records evaluated in conjunction with the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We agreed to perform the following procedures and report our findings accordingly:

- I. Review, on a sample basis, the validity of responses received from departments to the "Records Retention Program Audit Form" survey.
- II. (a) Test, on a sample basis, the actual retention of such items for compliance with the departmental records retention schedule.  
  
(b) Test, on a sample basis, the actual retention of such items for compliance with the global records retention schedule.
- III. For those departments that have a record management plan, ensure it is current and being followed.
- IV. For those departments that do not have a record management plan, identify how they:
  - Communicate records management information throughout the department;
  - Track and handle active and inactive paper records;

- Store and retrieve paper records;
- Track and review electronic records; and
- Authorize the destruction of records (paper and electronic)

V. Determine if departments are following proper records destruction procedures, including legal holds.

The findings resulting from our agreed-upon procedures are described in Exhibit A and B of this report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the County's records management program. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Diego, Auditor and Controller, Audits Division and is not intended to be and should not be used by anyone other than this specified party.

*Moss, Levy & Hartzheim*

Moss, Levy & Hartzheim, LLP  
Beverly Hills, California  
November 14, 2008

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM  
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EXHIBIT A**

**Procedures for engagement of review**

Procedure I

We interviewed and made inquiries of the Records Management Manager/Coordinator and other record retention staff, and reviewed the relevant documents to evaluate the validity of survey responses.

Procedure II

We selected the sample departments based on the list provided by the Department of Purchasing & Contracting and the Department scheduled each site visit to conduct the review of the record retention management. We tested a sample of 5 types of records from the departmental and global record retention schedules to identify if the records were retained in compliance with the approved record retention schedule.

Out of the records selected for testing, the records that were not mentioned in the Findings and Recommendations section are considered to be in compliance with the departmental and the County global records retention schedules.

Procedure III

We obtained a record management plan by the Department of Purchasing & Contracting, and interviewed and made inquiries of the Records Management Manager/Coordinator and other record retention staff of each department and reviewed the relevant documents to ensure the management plan was implemented.

Procedure IV

We interviewed and made inquiries of the Records Management Manager/Coordinator and other record retention staff, and reviewed the relevant documents to identify the management system of the records retention by following criteria:

- (1) Communicate records management information throughout the department;
- (2) Track and handle active and inactive paper records;
- (3) Store and retrieve paper records;
- (4) Track and review electronic records; and
- (5) Authorize the destruction of records (paper and electronic)

Procedure V

We interviewed and made inquiries of the Records Management Manager/Coordinator and other record retention staff to see if they are aware of County policy 100-1 for the destruction of records. We also reviewed the departmental copies of the application for destruction of records retained by each department.

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**Findings and Recommendations: (By Department)**

Findings were enumerated by each engagement procedure conducted as shown above, and description of each procedure will not be repeated.

1. Human Resources

Procedure I

The result of our review noted no exception in the procedure.

Procedure II

Types of records selected for test:

*Recruitment History  
Employee Master Files  
Personnel Requisition  
Unemployment Insurance  
Disclosure Statement Card*

The result of our review noted no exception in the procedure.

Procedure III

The Department had a revised departmental management plan dated on January 29, 2008. According to the plan, the Department had 7 divisions under the department, and each division tracked and handled active and inactive paper records. The Department had meetings to discuss records management issues at least once a month. The Department used tracking system of Sigma 5 for recruitment history implanted in 2003, Documentum, and Neogov in transition stage. All files reaching the destruction date are checked against the global departmental schedule. The AUD – 100 triplicate from was completed, per the instruction. The Department was following the record management plan appropriately.

Procedure IV

Not applicable.

Procedure V

The result of our review noted no exception in the procedure.

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EXHIBIT A**

**Findings and Recommendations: (By Department) (Continued)**

**2. Library**

Procedure I

The Department did not provide a departmental records management plan for review and did not have meetings to discuss record management issues. In addition, the Department did not update the tracking system for records stored on site on a monthly basis. The "Records Retention Audit Form" indicated that the Department had a records management plan and had a meeting to discuss records management issues. Moreover, the survey indicated that the tracking system was updated on a monthly basis. Also, the Department retained the records of petty cash reimbursement request, non-travel claims records which met the retention time frame in the office, and shredded the library card application which did not meet the retention time frame.

See the results of procedure II and procedure III.

We recommend that the Department establish and implement the records management plan to have guidelines for the record retention management and train each personnel who is a record holder or manager to ensure that they are aware of and comply with the record retention policy. In addition, the Department should oversee the record tacking system to have adequate internal control over records retention.

Procedure II

Types of records selected for test:

*Petty Cash Reimbursement Request  
Library Card Application  
Deposit Permits  
In County/Out of County Travel  
Non-Travel Time*

- (1) *Petty Cash Reimbursement Request* records were not treated in compliance with the departmental records retention schedule. According to the departmental schedule, standard petty cash reimbursement forms should be retained in the office for 2 years in paper format. During our review of petty cash reimbursement request records, it was noted that the Departments still retained the request forms dating back to the fiscal year 2003-2004.

We recommend that the Department track its records retained in the office and destroy the records meeting the retention time frames in a timely manner, in accordance with the County destruction policy 100-1.

- (2) *Library Card Application* records were not treated in compliance with the departmental records retention schedule. According to the departmental schedule, library card application including demographic information, and customer's agreement to follow library rules should be retained in the office for 2 years. Per the Circulation Service Manager, the applications were shredded within one month from the date the applications were submitted. During our review of library card application records, it was noted that the Department shredded the application records which did not meet the retention time frame and did not use AUD 100-1 form for destruction of the records.

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EXHIBIT A**

**Findings and Recommendations: (By Department) (Continued)**

**2. Library (Continued)**

Procedure II (Continued)

We recommend that the Department train its personnel on the records management program. The Department should be aware of the retention time frame for each record and destroy the records in a timely manner, to be in compliance with County destruction policy 100-1 for record disposition.

- (3) Non-Travel Claims records were not treated in compliance with the departmental records retention schedule. According to the departmental schedule, copies of non-travel requests for reimbursement should be retained in the office for 2 years in paper format. During our review of non-travel claims records, it was noted that the Department still retained the claims records dating back to the fiscal year 2003-2004.

We recommend that the Department track the records retained in the office and destroy those records meeting the retention time frame in a timely manner, in accordance with County destruction policy 100-1 for record disposition

Procedure III

Not applicable.

Procedure IV

The Department had a departmental records retention schedule approved on June 12, 2007. According to Department Budget Manager, the Department did not hold a regular meeting for records retention, but he communicated the records retention matters with personnel. However, Per the Circulation Service Manager, who has been in charge of library card application processing, she had not been aware of the records retention time frame of the library application forms since she was hired about 30 years ago. Based on our tests conducted, the Department purged deposit permits for the fiscal year 2005-2006 but still retained the permits for 2003-2004 which were stored in a different location of the library headquarters office. The latest destruction was made in August 2008 to be in compliance with AUD 100-1 policies. Generally, personnel who were in charge of each record could request the destruction of the records with AUD 100-1 and were signed off by the Library Director. The Department used Excel to track its records and it linked to a destruction policy but it was not utilized and was used only for information purposes.

We recommend that the Department establish and implement the records management plan to have guidelines for the record retention management and train personnel who are a record holder or managers to ensure that they are aware of the record retention policy and comply with the policy.

In addition, the Department should oversee the record tacking system to have adequate internal control over records retention.

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EXHIBIT A**

**Findings and Recommendations: (By Department) (Continued)**

**2. Library (Continued)**

Procedure V

The Department was not following the proper records destruction procedure (AUD-100). Library card application records were shredded without following the AUD-100 policy, which were required to be reviewed by the Auditor and Controller.

We recommend that the Department implement its monitoring policy for on-site records, monitor on-site records periodically, and dispose of the inactive records in accordance with the County destruction policy 100-1.

**3. Public Defender**

Procedure I

Department did not have a departmental records management plan for review and did not have meetings to discuss record management issues. The "Records Retention Audit Form" indicated that the Department had a records management plan and had a meeting to discuss records management issues. However, it was noted that the Department had not established a departmental records management plan.

We recommend that the Department establish and implement the records management plan to have guidelines for the record retention management.

Procedure II

Types of records selected for test:

*Clients files-Criminal Division  
Clients files-Dependency Division  
Grievances  
Deposit Permits  
Accounts Payable*

- (1) *Grievance* records were not treated in compliance with the global retention schedule. According to the global schedule, records maintained by the personnel department when an employee files a grievance and interview data and correspondence should be retained for 2 years in paper format. According to the Department, only 3 employees filed a grievance since December 2004. During our review of the grievances records, it was noted that the Department still retained the grievance records dating back to September 2005 in the office.

We recommend that the Department track the records retained in the office and destroy those records meeting the retention time frame in a timely manner.

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EXHIBIT A**

**Findings and Recommendations: (By Department) (Continued)**

**3. Public Defender (Continued)**

Procedure II (Continued)

- (2) *Deposit permits* were not treated in compliance with the global retention schedule. According to the global schedule, the departmental copies of the deposit permits of the money received for the County should be retained in the office for 2 years in paper format. Per the Deputy Chief for Finance & Operation, the Department had not purged any files after the fiscal year 2002-2003. AUD 100-1 destruction forms were not available for review. During our review of the deposit permits, it was noted that the Department still retained the deposit permits dating back to fiscal year 2002-2003 in the office. In addition, we were not able to verify how the Department destroyed deposit permit records prior to the fiscal year 2002-2003 since AUD 100-1 destruction forms were not available for review.

We recommend that the Department track the records retained in the office and destroy those records meeting the retention time frame in a timely manner, to be in accordance with County destruction policy 100-1 for record disposition.

- (3) *Accounts payable* records were not treated in compliance with the global records retention schedule. According to the global record retention schedule, accounts payable ledgers on billings from outside agencies and clients including claim forms, fiscal certifications, invoices, paid check files, petty cash other outstanding documentation attached through Oracle accounts payable records should be retained for 7 years in digital format or the Department should retain the hard copy records without image certification for 7 years. The Department needs the approval from the Auditor and Controller to destroy the hard copies of accounts payable records. Per the Deputy Chief for Finance & Operation, the Department did not retain any digital records for accounts payable but only hard copies of them. The Department retained the records for the fiscal year 2002-2003 through the current year, but AUD 100-1 destruction forms were not available for review for destruction verification for the records prior to the fiscal year 2002-2003. During our review of accounts payable records, it was noted that the Department was not aware of the retention policies for account payable records. In addition, we were not able to verify how the Department destroyed accounts payable records since AUD 100-1 destruction forms were not available for review.

We recommend that the Department train its personnel on the records management program. The Department should be aware of the retention time frame for each record and destroy the records in a timely manner, to be in compliance with County destruction policy 100-1 for record disposition.

Procedure III

Not applicable.

Procedure IV

The Department had a departmental records retention schedule approved on June 13, 2007. The schedule only had 2 types of the records and the Department mostly followed the global record retention schedule. The Department had not purged any record since the Deputy Chief for Finance & Operations was hired. Per the Deputy Chief for Finance & Operations, the Department scheduled meetings to discuss records management issues on a monthly basis. The Department used to have Paradox as data base of criminal client file, but Justice Case Activity Tracking System (JCATS) was

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**Findings and Recommendations: (By Department) (Continued)**

**3. Public Defender (Continued)**

Procedure IV (Continued)

implemented in 2001. The Department was not able to locate any AUD 100-1 destruction forms for our review. The Department started business in 1989, and the records shown on the departmental schedule had not met the retention time frame as of November 14, 2008. Based on our test conducted, the Department was not aware of the applicable retention time frame for deposit permits and retained the records, which met the retention time frame, in the office. The Department stored the inactive client files - criminal and inactive client files - dependency division off-site at Iron Mountain, but they did not track the records stored off-site so they did not know when the files would meet the retention time frame and the need to destroy.

We recommend that the Department establish and implement the records management plan to have guidelines for the record retention management. The Department should train staff to ensure that they are aware of the retention time frame for each record and the required procedure for destruction of the records to be compliant with the AUD - 100 destruction policy. In addition, the Department should oversee the record tacking system to have adequate internal control over record retention.

Procedure V

The Department was not following the proper records destruction procedure (AUD-100). The Department was not able to provide any AUD-100 used for destruction of records.

We recommend that the Department implement its monitoring policy for on-site records, monitor on-site records periodically, and dispose of the inactive records in accordance with the County destruction policy 100-1.

**4. Environmental Health**

Procedure I

The Department disposed of active records which did not meet the retention time frame. The "Records Retention Audit Form" indicated that the tracking system was updated daily or various by program. However, it was noted that the Department disposed of temporary events records, which did not meet the retention time frame and did not dispose the active site assessment and mitigation voluntary assistance program files records, which met the retention time frame.

We recommend the Department oversee the record tacking system to have adequate internal control over records retention.

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**Findings and Recommendations: (By Department) (Continued)**

**4. Environmental Health (Continued)**

Procedure II

Types of records selected for test:

*FHD Inspection Report  
Temporary Event File  
EPI Files  
Active Site Assessment and Mitigation Voluntary  
Assistance Program Files  
Violator & Witness Identification Log*

- (1) The Department had a departmental records retention schedule (the schedule) which was approved on April 17, 2008. Therefore, this recently approved schedule had new records categories as well as some changes to retention timeframes that the Department was in process of changing but had not been fully implemented.
- (2) *Temporary event file* records were not treated in compliance with the departmental records retention schedule. According to the departmental schedule, completed permit files for temporary events should be retained in the office for 3 years. The Department only retained the completed permit files for 2006 and there after. During our review of the temporary event files, it was noted that the Department did not retain the files for 2005 which was included in the retention time frame.

We recommend that the Department be aware of the record retention time frame and destroy the records meeting the retention time frame in a timely manner, in accordance with County destruction policy 100-1 for record disposition and the departmental record retention schedule.

- (3) *Active site assessment and mitigation voluntary assistance program files* records were not treated in compliance with the departmental records retention schedule. According to the departmental schedule, files for investigations involving past and current releases or storage of hazardous substances, property transfer and Phase I and II should be retained in the office for 15 years from the active date. The Department still retained the site assessment and program files for 1990. During our review of the active site assessment and mitigation voluntary assistance program files it was noted that the Department still retained the files dating back to February 26, 1990.

We recommend that the Department track the records retained in the office and destroy those records meeting the retention time frame in a timely manner, in accordance with County destruction policy 100-1 for record disposition.

Procedure III

The Department had a draft of the departmental records management plan dated on July 24, 2008. Per the Administrative Analyst, the Department had a meeting with each department head as needed. He is responsible for communicating records management information throughout the Department. In addition, each division has a designated divisional and program point of contact. In general, electronic

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**Findings and Recommendations: (By Department) (Continued)**

**4. Environmental Health (Continued)**

Procedure III (Continued)

records were stored on the Department's shared drive, KIVA for permits, Documentum, complaint system, and Excel for old files. The electronic files were backed up on a daily basis and also various by program. Per the Administrative Analyst, the record retention time frame was set up based on discussion with the record holder, but when we conducted our test of active site assessment and mitigation voluntary assistance program files, the record holder was not aware of the retention time frame and did not agree with it. Each department head could request for the destruction with AUD 100-1, and the Administrative Analyst reviewed them and the assistant director signed off on the AUD 100-1.

We recommend that the Department communicate and train the record holder adequately to ensure that the departmental schedule reflects the reasonable time frame for records retention.

Procedure IV

Not applicable.

Procedure V

The result of our review noted no exception in the procedure.

**COUNTY OF SAN DIEGO RECORDS MANAGEMENT PROGRAM AGREED-UPON PROCEDURES**  
**Exhibit B**

"Records Retention Program Audit Form Survey" Results

Selected as Test Sample

Department	Have a records management Plan	Selected as test sample in 2004	Selected as test sample in 2005	Selected as test sample in 2006	Selected as test sample in 2007	Selected as test sample in 2008
A01	HHSA - Aging & Independence Services	YES				
A02	Agriculture Weights & Measures	NO			YES	
A03	Air Pollution Control District	YES		YES		
A04	Alternate Public Defender	YES				
A05	Animal Services	NO			YES	
A06	Assessor/Recorder/County Clerk	NO				
A07	Chief Administrative Officer	YES			YES	
A08	Child Support Services	YES			YES	
A09	Citizens Law Enforcement Review Board	YES				
A10	Civil Service Commission	NO				
A11	Clerk of the Board of Supervisors	NO	YES			
A12	County Counsel	YES				
A13	CTO, Information Technology Group	YES				
A14	Community Services Executive Office	NO			YES	
A15	DCAO, Public Safety Group-Executive Office	YES				
A16	Department of Environmental Health	YES				YES
A17	Department of General Services	YES			YES	
A18	Department of Human Resources	YES				YES
A19	Department of Public Works	YES			YES	
A20	District Attorney	NO				
A21	Farm & Home Advisor	YES				
A22	HHSA - Central Region	YES				
A23	HHSA - South Region	YES				
A24	HHSA - East Region	YES				
A25	HHSA - Child Welfare Service	YES		YES		
A26	HHSA - North Coastal/Inland Regions	YES				
A27	HHSA - North Central Region	YES				
A28	HHSA - Finance & Support Services	YES	YES			
A29	HHSA - Human Resources	YES				
A30	HHSA - Public Administrator/Guardian	YES				
A31	HHSA - Strategic Planning of Operating Support	YES				
A32	HHSA - Agency Contract Support	YES				
A33	HHSA - Public Health Service/Admin	YES			YES	
A34	Housing & Community Development	YES	YES		YES	
A35	Land Use and Environmental Group	NO			YES	
A36	Office of Internal Affairs(CAO)	YES				
A37	Juvenile Justice Commission	YES				
A38	Library	YES				YES
A39	Medical Examiner	NO				
A40	Emergency Services Office	YES	YES	YES		
A41	Office of Media & Public Relations	YES		YES		
A42	Park & Recreation	YES				
A43	Planning & Land Use	YES				
A44	Probation	NO			YES	
A45	Public Defender	YES				YES
A46	Purchasing & Contracting	YES				
A47	Registrar of Voters	YES		YES		
A48	Sheriff(SDSO)	NO				
A49	CAO, Strategic Planning & Intergovernmental Affairs	YES		YES		YES
A50	Treasurer/Tax Collector	YES	YES			