

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
December 6, 2012**

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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 were 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 December 6, 2012. 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. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules.
- II. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule.
- III. For those departments that have a Records 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 or 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 the Exhibit section 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.

*KNL Support Services*

Los Angeles, California

December 6, 2012

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

**PROCEDURES FOR ENGAGEMENT OF REVIEW**

We visited fifteen (15) County Departments: Public Defender, Medical Examiner, Sheriff, Auditor & Controller, Clerk of the Board of Supervisors, Chief Administrative Office, Air Pollution Control District, Agriculture Weights & Measures, Environmental Health, Purchasing & Contracting, General Services, Housing & Community Development, Agency Contract Support, Public Administration/Public Guardian, and Aging & Independent Services to conduct the agreed upon procedures as follows:

**Procedure I**

We selected a minimum of two (2) record types based on Record Services' recommendations at each location and determined the department's compliance with the retention criteria established under the approved Departmental Record Retention Schedule.

**Procedure II**

We selected a minimum of one (1) record type based on Record Services' recommendations at each location and determined the department's compliance with the retention criteria established under the approved County's Global Records Retention Schedule.

**Procedure III**

At locations with approved Record Management Plans, we (i) interviewed department managers, records management coordinators and other staff responsible for records retention; and (ii) analyzed records management practices and procedures to ensure the plan was current and was being followed.

**Procedure IV**

At locations that did not have record management plans, we (i) interviewed department managers, records coordinators and other staff responsible for records retention, and (ii) analyzed relevant records management documentation, to identify and determine the department's efforts in the following areas:

- (a) Communicating records management information throughout the department;
- (b) Tracking and handling active and inactive paper records;
- (c) Storing and retrieving paper records;
- (d) Tracking and reviewing electronic records; and
- (e) Authorizing the destruction of records (paper and electronic).

**Procedure V**

We interviewed department managers, records coordinators and other staff responsible for destroying records and handling legal holds. We also reviewed copies of the Applications for Destruction of Records (AUD 100-1s) and related documents, retained by each department.

The report is addressed on an exception basis; therefore, we have detailed only the reportable issues identified at each of the locations visited for the procedure under review. Accordingly, the procedures not mentioned in the Findings and Recommendations sections are considered to be in compliance with the applicable criteria.

Findings were enumerated by each engagement procedure conducted as previously stated. The description of each procedure will not be repeated in the body of the report.

## **1. Public Defender**

### **Procedure I**

There were no records recommended by the County under this procedure for evaluation because none of the five records on the Departmental Retention Schedule lists were subjected to final disposition at this time.

### **Procedure II**

We tested the “Deposit Permits”, “Disclosure Statement Cards” and “Correspondence (Signed)” records and noted no exceptions.

### **Procedure III**

We noted no exception to the procedure.

### **Procedure IV**

This procedure is not applicable.

### **Procedure V**

The prior Records Management evaluation, dated December 8, 2009, reported that AUD 100-1 procedures were not followed by the Department when destroying Correspondence records. The Department was shredding the records on-site without obtaining the required approvals from the Auditor and Controller/OAAS, via submission of the AUD 100-1 Form, “Application for Destruction of Records”. During this current evaluation, we concluded that the condition still existed. The personnel responsible for the correspondence records did not obtain the required AUD 100-1 approvals when the Correspondence records were destroyed or removed from the active files.

The Department should re-emphasize the AUD 100-1 requirements to the staff responsible for maintaining correspondence records and implement appropriate steps to comply. The Department’s Records Coordinator concurs with the findings and will ensure that AUD 100-1 approvals are obtained when Correspondence records are due for destruction.

## **2. Medical Examiner**

### **Procedure I**

We tested the “Investigators Call Logs” and “Toxicology Case Folder Non-Homicide” records and noted no exceptions.

### **Procedure II**

We tested the “Disclosure Statement Cards” record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**3. Sheriff**

**Procedure I**

The records selection recommended by the County, for this department, were subject to the retention criteria of the Global Retention Schedule (see Procedure II below). It should be noted that two of the records evaluated under Procedure II, "Grant Documentation" and "Petty Cash", were previously listed under the Departmental Retention Schedule, but maintained by the Department in accordance with the Global Retention Schedule which called for a different retention period. The inconsistencies of retention periods between the two sets of criteria were reported in the prior Records Management evaluation, dated December 8, 2009. The Department corrected the condition by deleting the two records from the Departmental Retention Schedule.

**Procedure II**

We tested the "Grant Documentation", "Petty Cash" and "Accounts Payable" records and noted no exceptions.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**4. Auditor & Controller**

**Procedure I**

We tested the "Tax Rolls – Secured, Supplemental and Delinquent" and "SB 90 Claims" records and noted no exceptions.

**Procedure II**

We tested the "P-Card Holder Retained Documentation" record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**5. Clerk of the Board of Supervisors**

**Procedure I**

We tested the “Board Letters” and “Disclosure – Conflict of Interest” records and noted no exceptions.

**Procedure II**

We tested the “P-Card Holder Retained Documentation” record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

The Department follows the destruction process as outlined on the guidance for “How to Submit Application for Destruction of Records (AUD 100-1) and Carryout Destruction Process” with the exception of Paragraph No. 12 that requires notifying P&C’s Records Services when an on-site destruction takes place. The Department should forward to Records Services proof of destruction of official records for those records stored at a County facility. The “On-Site Destruction Confirmation Form” is available on the County’s intranet, under P&C’s Records Services. The Department’s Records Coordinator concurs with the findings and will submit the required confirmation to Records Services henceforth.

**6. Chief Administrative Office**

**Procedure I**

We tested the “Past Grand Jurors Association” and “Contract Business Plan Review” records and noted no exceptions.

**Procedure II**

We tested the “Correspondence (Signed)” record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**7. Air Pollution Control District**

**Procedure I**

We tested the "Safety Records" and "Committee Files" records and noted no exceptions.

**Procedure II**

We tested the "Correspondence (Signed)" record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**8. Agriculture Weights & Measures**

**Procedure I**

We tested the "Water Quality Permits" and "Pests Detection PDP Inspection" records and noted no exceptions.

**Procedure II**

We tested the "Correspondence (Signed)" record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

## **9. Environmental Health**

### **Procedure I**

We tested the “FHD Inspection Reports” and “LEA Tonnage Fee Reports” records and noted no exceptions.

### **Procedure II**

We tested the “Correspondence (Signed)” record and noted no exception.

### **Procedure III**

We noted no exception to the procedure.

### **Procedure IV**

This procedure is not applicable.

### **Procedure V**

We noted no exception to the procedure.

## **10. Purchasing & Contracting**

### **Procedure I**

We tested the “P-Card Training Records” and “Disposition of Surplus Property” records and noted no exceptions.

### **Procedure II**

We tested the “Correspondence (Signed)” record and noted no exception.

### **Procedure III**

We noted no exception to the procedure.

### **Procedure IV**

This procedure is not applicable.

### **Procedure V**

We noted no exception to the procedure.

## **11. General Services**

### **Procedure I**

We tested the “Bomb Threat Information” and “Capital Improvement Plans” records and noted no exceptions.

### **Procedure II**

We tested the “P-Holder Retained Documentation” record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**12. Housing & Community Development**

**Procedure I**

We tested the "Homeless Projects" and "Housing Project Reports" records and noted no exceptions.

**Procedure II**

We tested the "Correspondence (Signed)" record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**13. Agency Contract Support (HHSA)**

**Procedure I**

We tested the "Quality Assurance Reviews" and "Special Reviews" records. The Quality Assurance Reviews records were not maintained in compliance with the Departmental Retention Schedule. The Agency is retaining the records beyond the prescribed retention period of four years. The Department wants to retain the records longer to obtain a better historical perspective of the Agency's activities in this area (Quality Assurance Reviews) and align with the County's Global Retention Schedule for audits.

The Agency should reconsider the retention requirements for this record type. If changes are warranted, the Agency may seek advice from P&C Record Services Division to devise a retention schedule that addresses the Agency's needs.

**Procedure II**

We tested the "Correspondence (Signed)" record and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**14. Public Administration/Public Guardian (HHSA)**

**Procedure I**

We tested the "Direct Deposit Reports" and "Summary Probate Closing File" records and noted no exceptions.

**Procedure II**

We tested the "P-Holder Retained Documentation" record and noted no exception.

**Procedure III**

The HHSA Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Public Admin/Public Guardian. Accordingly, we conducted the agreed upon procedures using the HHSA Records Management Plan as criteria. We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**15. Aging & Independent Services (HHSA)**

**Procedure I**

We tested the "Aids Waiver Program" and "Multipurpose Senior Services Program Client Files" records and noted no exceptions.

**Procedure II**

We tested the "Correspondence (Signed)" record and noted no exception.

**Procedure III**

The HHSA Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Aging & Independent Services. Accordingly, we conducted the agreed upon procedures using the HHSA Records Management Plan as criteria. We noted no exception to the procedure.