

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
December 8, 2009**

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**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 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 November 18, 2009. 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.

A handwritten signature in black ink, consisting of the letters 'K', 'M', and 'L' in a cursive, stylized font.

Los Angeles, California  
December 8, 2009

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**PROCEDURES FOR ENGAGEMENT OF REVIEW**

We visited the fifteen (15) County Departments to conduct the agreed upon procedures as follows:

**Procedure I**

We selected a minimum of two (2) record types at each location and determined the department's compliance with the retention criteria established under the approved Departmental Record Retention Schedule. Additional record types were selected for follow-up analysis at locations identified with non-compliant conditions in the previous year's audit report.

**Procedure II**

We selected a minimum of one (1) record type at each location and determined the department's compliance with the retention criteria established under the County's approved 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 (1) interviewed department managers, records management coordinators and other staff responsible for records retention, and (2) analyzed relevant records management documentation, to identify and determine the department's efforts in the following areas:

- (i) Communicating records management information throughout the department;
- (ii) Tracking and handling active and inactive paper records;
- (iii) Storing and retrieving paper records;
- (iv) Tracking and reviewing electronic records; and
- (v) Authorizing the destruction of records (paper and electronic).

## **Procedure V**

We interviewed department managers, records management 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, procedures not mentioned in the Findings and Recommendations section are considered to be in compliance with the applicable criteria.

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**FINDINGS AND RECOMMENDATIONS: (BY DEPARTMENT)**

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 Safety Group**

**a. Public Defender**

**Procedure I**

We did not select a record from the Departmental Retention Schedule for testing. The Department has only two (2) records listed on the schedule. The records have 30 and 50 years retention requirements and are not subject to purging at this time.

**Procedure II**

We selected the following records for testing:

1. Grievances\*, Deposit Permits\* and Accounts Payable\*

The Grievances, Deposit Permits, and Accounts payable records were found to be compliant with the Global Retention Schedule. The Department has corrected the non-compliant conditions reported in the prior year's audit report for these records.

2. Correspondence

The Correspondence records were not compliant with the Global Retention Schedule. The Department's personnel, responsible for the correspondence records, did not follow the global records retention schedule. The prescribed retention is to keep paper records three years, one year on-site and two off-site. However, the original paper records were only kept by the Department during the fiscal year in which they were prepared and shredded on-site, upon completion of the year. According to the Department's personnel, the paper records were not retained beyond the fiscal year because copies existed electronically in the Department's share drive. The Department's personnel were not aware of the Global Retention Schedule or the requirements for retaining the paper records for three years.

We recommend that the Department (a) correct the non-compliant condition and (b) train the responsible staff on the records management process to ensure compliance with the Global Retention Schedule requirements.

(\*The record was identified in the prior year's audit report as non-compliant with established retention criteria.)

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**Procedure III**

This procedure is not applicable.

**Procedure IV**

The Department staff has been actively involved in improving the way records are managed. Since the last records management audit, the Department has resolved the non-compliant conditions identified in the report dealing with record retention issues. The Records Management Coordinator, the Deputy Chief, and Financial Operations, continuously inform staff of new developments via emails and other communications. The Records Management Coordinator has also conducted a number of meetings to discuss records management issues and often seeks guidance from Purchasing & Contracting (P&C), Records Services Division, on related matters. The Department intends to submit a records management plan for approval by the end of fiscal year 2010.

We recommend the Department establish and implement a records management plan to ensure the staff responsible, for managing records, is fully aware of the requirements.

**Procedure V**

The previous audit report found that the Department was not following the proper records destruction procedure as prescribed in AUD-100-1 guidance, and it was also unable to provide any completed AUD 100-1 forms. During our visit, we found that corrections have been instituted. The Department implemented the AUD 100-1 guidance, as evidenced by the copies of the AUD 100-1 forms submitted to the Office of Audits and Advisory Services for destruction approval for the records identified in the prior audit as having exceeded the established retention periods.

However, AUD 100-1 implementation has not been universal within the Department as evidenced in the way correspondence records are handled. We found that the Department's personnel, responsible for the correspondence records, were not destroying the documents in accordance with the AUD 100-1 provisions. Instead, the original paper records were being shredded on-site without obtaining the required approvals from the Auditor and Controller/OAAS, via submission of the AUD 1001-1 destruction forms. The Department's personnel were not aware, nor had been informed of the destruction requirements.

We recommend the Department re-emphasize the AUD 100-1 requirements to its staff and implement specific steps to continuously monitor this area. The latter is especially important in the absence of a Departmental Records Management Plan.

**b. Medical Examiner**

**Procedure I**

We selected the following records for testing:

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**FINDINGS AND RECOMMENDATIONS: (BY DEPARTMENT)**

1. Investigator Call Logs
2. Evidence Transfer Form

The Evidence Transfer Form records were not maintained in compliance with the Departmental Retention Schedule. This form was completed by the examining room staff when evidence was released to another agency. The form contained the name of the decedent, medical examiner number, pathologist, investigating agency, type of samples, etc. The form was kept with the primary "Non-Homicide" case file and microfilmed, along with all other documents pertaining to the case. The case file is retained in film permanently. The original film was stored in San Diego County's microfilm vault for archival purposes. The Evidence Transfer Form hard copy was retained in-house for three years to correspond with the retention schedule established for the primary "Non-Homicide" case file in which it was kept. However, the Departmental Retention Schedule called for five years in-house retention for the form. The Department was aware of the inconsistency and was in the process of revising the departmental retention schedule by (1) deleting from the schedule the record series, "Evidence Transfer Forms", and (2) including the form in the description narrative section of the "Non-Homicide" case file series.

We recommend the Department correct the inconsistency between the actual practice and the retention schedule requirements. We also recommend any proposed actions be coordinated with P & C's Records Management Division.

**Procedure II**

We selected the "Disclosure Statement Cards" records for testing and noted no exception.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

The AUD 100-1 procedures were not followed by the Department regarding records that required on-site destruction. We found that the AUD 100-1 forms were not prepared for two of the record types we reviewed, the "Investigator Call Logs" (Departmental record) and "Disclosure Statement Cards" (Global record). These stand-alone records have two and three years on-site retention periods, respectively, and are destroyed on-site. The records are also subject to audit, requiring the Auditor & Controller/OAAS approval for their destruction. The Department has destroyed the records in accordance with their retention schedules, using the county contractor, CINTAS, for on-site shredding support; however, the Department has not submitted the required AUD 100-1 forms when carrying out the destruction process.

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We recommend the Department re-emphasize the AUD 100-1 requirements to its staff and implement specific steps to correct the non-compliant condition.

**c. Sheriff**

**Procedure I**

We selected the following records for testing:

1. Grant Documentation

The Grant Documentation records were not maintained in accordance with the approved departmental retention schedule. The retention code, 999=999D, established for Grant Documentation, implies that records in this series will be permanently stored on-site in electronic format. However, the Department currently sends the hard copy records to Iron Mountain after completion of all actions, including audit. The division manager of the unit responsible for the records attributes the deviation from the prescribed retention schedule, to the lack of adequate file space at the immediate area where the records are currently maintained. According to the manager, the volume of documents associated with Grant Documentation records is so large that only the active cases can be maintained in the limited number of available office file cabinets. The Department is considering revising the departmental retention schedule by deleting this record series from the schedule. The Department will instead, follow the retention guidance for "Grant Documentation" listed under the Global Retention Schedule, with a retention code of "ACOMP+5" ("ACOMP" is used when the record must be kept until after the completion of something, such as, a project.).

We recommend the Department implement the proposed action, to use the Global Retention Schedule for this record type and delete the requirement entirely from the Departmental Retention Schedule. We also recommend any proposed actions be coordinated with P & C's Records Management Division.

2. Petty Cash

The Petty Cash records were not maintained in accordance with the approved departmental retention schedule. The retention code, 3=P3, established for Petty Cash, implies that records in this series will be stored on-site, in paper form, and destroyed after 3 years. However, the Department sends the hard copy records to Iron Mountain after one year. The division manager responsible for the records attributes the deviation from the prescribed retention schedule, to a lack of adequate space at the facility which prevents local storage beyond the first year. The Department is in the process of revising the departmental retention schedule, and this record series will be deleted. Instead, it will be treated as one of the substantiating documents listed in the "Accounts Payable" series under the Global Retention Schedule, with a retention code of "7=D7".

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We recommend the Department implement the proposed action, to follow the Global Retention Schedule for this record type and delete the requirement entirely from the Departmental Retention Schedule. The documents are already subject to image certification process and do not require paper backup. They are scanned electronically in ImageNet and retrieved through Oracle for processing. These types of files are “expunged” from the system by the Auditor & Controller, the owning department. A benefit will result in the reduction in inventory maintained at Iron Mountain. We also recommend any proposed actions be coordinated with P & C’s Records Management Division.

**Procedure II**

We selected the Accounts Payable records for testing and noted no exception.

**Procedure III**

This procedure is not applicable.

**Procedure IV**

The Department has drafted a records management plan and it is presently undergoing management review. The records management plan will be published once approved. The draft fully addresses major critical areas, such as: (1) the tracking and handling of records management information; (2) the storage and retrieval of active and inactive paper records; (3) the tracking and review of electronic records; (4) the authorization and destruction of records; and most importantly, (5) the communication of Records Management Information throughout the Department. For example, the various divisions within the Department have developed desk procedures and fully participate in the Department’s Records Management Committee, exchanging information based on members' experiences and knowledge to guide them in the managing their records. The Department is also revising the Departmental Retention Schedule, reducing the record series listing from 128 pages to six (6). Much of the reduction will be achieved by placing greater reliance on record series contained in the Global Retention Schedule.

We recommend the Department publish the records management plan once approved and continue its records management activities in accordance with the prospective plan.

**Procedure V**

We noted no exception to the procedure.

**2. Finance & General Government Group**

**a. Auditor & Controller**

**Procedure I**

We selected the following records for testing:

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1. Tax Bill Information

The Tax Bill Information records were not maintained in compliance with the Departmental Retention Schedule. The retention code, 2=P2, established for Tax Bills Information, implies that records in this series will be locally destroyed after two years (not including the current). However, the Department currently has records on-site from 2006, one year beyond the retention requirement. The files prior to 2006 have been microfilmed for storage with other documents maintained under a different series. The 2006 records will be microfilmed this year. The division manager, responsible for the records, attributes the deviation from the prescribed retention schedule, to an incorrect assumption made when the Department's Retention Schedule was formulated. At the time it was assumed that tax bills information, which is needed to set the annual tax rate used in creating the tax roll files, could be maintained separately. However, due to current audit requirements and other considerations, the practice is to keep the tax bills information with the records used to create the annual Tax Rolls and follow the retention schedule for that series, which presently is split up into two parts: the first is "Tax Rolls Secured" with a two year local retention (2P); the second is "Tax Rolls Secured Microfiche" which is retained in film for 12 years (12=12F). The Department is in the process of submitting revisions to the Departmental Retention Schedule that will (1) delete the "Tax Bill Information" series, (2) combine the "Tax Rolls Secured" and "Tax Rolls Secured Microfiche" series into one, and (3) include in the records description the documents now associated with the "Tax Bills Information" series. The new retention schedule will be 12=2P+10F, reflecting the current practice.

We recommend that the Department implement the proposed actions to (1) include the tax bills information in the new Tax Rolls series with the revised retention time frame, and (2) delete the "Tax Bill Information" series entirely from the Departmental Retention Schedule. We also recommend any proposed actions be coordinated with P & C's Records Management Division.

2. Proposition – 4

The Proposition - 4 records were not maintained in compliance with the Departmental Retention Schedule. The retention code, 14=P4+P10, established for Proposition 4 records, implies that records in this series will be stored a total of 14 years, 4 years on-site and 10 off-site. However, the department currently has 22 years of files containing Proposition 4 records, including, 15 (1987/1988 - 2001/2002) stored at Iron Mountain, and 7 (2002/2003 - 2008//2009) locally. The division manager responsible for the records attributes the deviation from the prescribed retention schedule, to an incorrect assumption made when the Department's Retention Schedule was formulated. At the time it was assumed that the volume of records would be too large to maintain in the local office space and needed to be stored off-site. However, the records are so sparse that one office shelf is enough to hold 14 years worth of records. Accordingly, the Records Manager for the division responsible for the records, is proposing to modify

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the Departmental Retention Schedule by changing the retention code from 14=P4+P10 to 14=P14, thus enabling exclusive on-site retention, henceforth.

We recommend the Department (a) implement the proposed action to modify the Departmental Retention Schedule, changing the retention code to 14=P14; and (b) initiate AUD 100-1 destruction process to reduce the current inventory at Iron Mountain to the required number of years and monitor annually until the inventory is reduced to zero. We also recommend any proposed actions be coordinated with P & C's Records Management Division.

**Procedure II**

We selected the COOP Plan records for testing and noted no exception.

**Procedure III**

This procedure is not applicable.

**Procedure IV**

The Department has drafted its records management plan and intends to publish it during the current fiscal year. The draft fully addresses major critical areas, such as: (1) the tracking and handling of records management information; (2) the storage and retrieval of active and inactive paper records; (3) the tracking and review of electronic records; (4) the authorization and destruction of records; and most importantly, (5) the communication of Records Management Information throughout the Department. The information is generally communicated through policies and procedures established at the various divisions. The Department supplements its policy and procedures by keeping the staff apprised of new developments via emails and other communications. The Department has also conducted meetings, attended by representatives from the various divisions/units that process large quantities of records.

We recommend the Department publish the records management plan once approved and continue its records management activities in accordance with the prospective plan.

**Procedure V**

We noted no exception to the procedure.

**b. Clerk of the Board of Supervisors**

**Procedure I**

We selected the following records for testing:

1. Board Letters

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The Board Letters' records were not compliant with the Departmental Retention Schedule. The retention period for Board Letters is identified in the Departmental Schedule as 2=P2. However, the Board Letters are an integral part of a separate record series, "Board of Supervisors (BOS) Official Records". Board Letters are listed under the BOS Official Records series description, along with other records that are physically combined in the file, such as Statement of Proceedings; Minutes; Resolutions; Ordinances; Contracts and Agreements; Correspondence; Legal Ad; Board Policies; Conflict of Interest; County Leases; Disclosure Statements; Speaker Slips, etc., for retention purposes. The records, including Board Letters, maintained with the BOS Official Records files, are microfilmed and hard copies are retained on site for 2 calendar years. The hard copies are then sent to Iron Mountain for 8 years. Microfilmed copies are retained permanently. The retention code 999=P2+P8+F999 has been assigned to the BOS Official Records series, which accurately reflects the actual practice. The "Board Letters" record series may also be redundant, since the same series, with the same title and description, is listed in the Global Retention Schedule under the same file number, 2000-207. The only difference is in the retention period, 999=P2+P8+F999, which coincides with the "BOS Official Records" series retention code.

We recommend the "Board Letters" series be deleted from the Departmental Schedule because (a) the Board Letters are an integral part of the BOS Official Records file, and (b) the "Board Letters" record series is also listed under the Global Retention Schedule.

2. Disclosure – Conflict of Interest

The Disclosure - Conflict of Interest records are compliant with the Departmental Retention Schedule; however, as with Board Letters, the "Disclosure - Conflict of Interest" records are an integral part of the separate file series, "Board of Supervisors (BOS) Official Records". The series also includes other records which are physically combined for retention. The records in the BOS Official Records series, including Disclosure - Conflict of Interest, are microfilmed and hard copies are retained on site for 2 calendar years. The hard copies are then sent to Iron Mountain for 8 years. The microfilmed copies are retained permanently. The retention code 999=P2+P8+F999 has been assigned to both the "BOS Official Records", and "Disclosure - Conflict of Interest" record series. The code accurately reflects the observed retention cycle for both record series.

We recommend the Departmental Retention Schedule be modified by deleting the "Disclosure - Conflict of Interest" series, because (a) the series is also included and listed under BOS Official Records series, and (b) both series observe the same retention schedule.

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**Procedure II**

We selected the “P-Card Holder Retained Documentation” records for testing 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.

**c. Assessor/Recorder/County Clerk**

**Procedure I**

We selected the “Recorded Deeds Memo's and Reports” and “Process Server Application/Letters from Superior Court” records for testing and noted no exceptions.

**Procedure II**

We selected the “Accounts Receivable Report” records for testing and noted no exception.

**Procedure III**

This procedure is not applicable.

**Procedure IV**

The Department did not have an approved records management plan. According to the Department Records Coordinator, the Department intends to draft and publish an approved plan by the end of the current fiscal year. Draft copies were not available for review by the auditor. The lack of a formalized records management plan may have contributed to the condition identified in our analysis of the department's destruction procedures (see Procedure V below). Currently, records management information is communicated to the various divisions within the Department. The records retention Section Coordinators have been identified to support each of the 12 divisions, including: Realty, Business, Records, Mapping, Systems, Recording, Micrographics, Indexing, Vitals, Accounting, Purchasing, Personnel, and Administrative. The information communicated may be formal, such as established policies and procedures and department memoranda, or informal, through use of e-mail, meetings, telephone calls, etc. The records are typically controlled and maintained by the division responsible for processing or maintaining the record. The divisions are responsible for storing and retrieving paper records in accordance with procedures established by the Department. As a general rule, division/units normally use the County vendor (Iron Mountain) as the first option for storing boxes off-site. The Records Retention Coordinators have access to the County's website established by the Purchasing and Contracting, Records Services Division, which include procedures documenting the process to be

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followed for interfacing with Iron Mountain. The Records Section Coordinators are required to review the County global retention schedule and the Department's retention schedule prior to destroying any record. (At present, the department retention schedule is undergoing a massive revision, in an attempt to reduce the items included in the 86 page document.) A large number of the records maintained by the Department require final approval from the Auditor & Controller's Office before they are destroyed. These records are generally marked "yes" in the "Audit Review" column. The department only tracks paper records at this time.

We recommend the Department establish and implement a records management plan which clearly defines responsibilities for managing records throughout its divisions.

**Procedure V**

The Department did not comply with the AUD 100-1 requirements. The required AUD 100-1s, Application for Destruction of Records, are not prepared nor submitted for records maintained in-house. We found that a division within the Department has not been requesting approval from the Auditor & Controller/OAAS, to destroy records for the Departmental Retention Series, "Recorded Deed Memos & Reports", nor have the appropriate AUD 100-1 forms been prepared. We were informed by the Division's Records Retention Coordinator, responsible for these records, that the AUD 100-1 procedures were observed by the division for records stored at Iron Mountain and records subject to the Global Retention Schedule. However, all other records maintained in accordance with the Departmental Retention Schedule that require on-site storage, were not.

We recommend the Department assess the level of non-compliance with AUD 100-1 provisions throughout its many divisions and implement appropriate actions to bring about universal compliance. We also recommend the Department seeks assistance from P&C's Records Services Division to ensure proposed corrective actions comply with current County records management policy.

**3. Land Use & Environment Group**

**a. Air Pollution Control District**

**Procedure I**

We selected the "APCD Legal Files" and "Violation Invoices" records for testing and noted no exceptions.

**Procedure II**

We selected the Correspondence records for testing and found that the records were not retained in compliance with the Global Retention Schedule. The Correspondence hard copies were kept for the required three years, all on-site; however, the retention schedule calls for one year on-site and two years off-site. The Department's personnel responsible for maintaining the records assumed that the reasons for keeping the documents on-site, instead of shipping them to Iron Mountain for had to do with (1) the limited number of correspondence documents involved which do not pose

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any local storage problems, and (2) it may not be cost effective to box and ship to Iron Mountain the few records. The Department's personnel were not aware of the inconsistency with the Global Retention Schedule.

We understand the Department's reasons for deviating from established requirements; however, we still recommend the Department comply with the Global Retention Record Schedule. In order to justify storage cost, the correspondence records can be combined in the boxes sent to Iron Mountain with other record types that require the same two years of storage. The records stored at Iron Mountain are subject to the more stringent oversight of the AUD 100-1 process. Currently, the Department is not obtaining the required approvals from the Auditor & Controller/OAAS when the correspondence records are destroyed. (Please see Procedure V, below.)

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

The AUD 100-1 procedures were not being followed by the Department. The Correspondence Records series were destroyed in-house without obtaining proper authorization from the Auditor & Controller via submission of the required AUD 100-1 Forms. The practice at the division responsible for maintaining the correspondence files was to shred the documents in the office shredder after the required three (3) years retention period. The division's staff member responsible for maintaining the records indicated that no one had questioned the practice in the past. The staff member was also not aware that the requirement applied to these types of files.

We recommend the Department re-emphasize the AUD 100-1 requirements to its divisions and ensure correspondence records are continuously monitored.

**b. Agriculture, Weights & Measures**

**Procedure I**

We selected the following records for testing:

1. Pesticide Regulation Program Information Checklist
2. Pest Control Treatment Requests

The Pest Control Treatment Requests were not retained in compliance with the Departmental Retention Schedule. This form was used for requesting Department to identify pest problems to the responsible division (Form# AWM 803). The Department retained the form in-house for five years. However, the Departmental retention schedule calls for two years in-house retention plus 3 years off-site retention. The Department maintained all records in-house; there was no Iron Mountain involvement.

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The Department was aware of the inconsistency and has considered revising the departmental retention schedule to show the actual practice. The Department is presently working with P&C's Records Services Division to revise the entire Departmental Retention Schedule; including changing any references to off-site storage in the retention timeframes, where applicable.

We recommend the Department resolve the inconsistency between its actual practice and the retention schedule.

**Procedure II**

The Correspondence (Received) records were selected for testing and found that the records were not retained in compliance with the Global Retention Schedule. The Global Retention Schedule calls for one year in-house retention plus two years off-site retention. Currently, the Department maintains all records in-house; there is no Iron Mountain involvement. The Department is aware of the inconsistency and intends to seek advice from P&C's Records Services Division for the best approach to take for resolution. The Department may ultimately need to create a separate correspondence category under the Departmental Retention Schedule to reflect the actual practice and change the retention code to read 3=3P.

We recommend the Department resolve the inconsistency between its actual practice and the retention schedule.

**Procedure III**

The Department did not comply with the approved Records Management Plan. The Records Management Plan states that "Records older than one fiscal year, needing to be retained, are stored offsite at Iron Mountain". There are additional references in the Records Management Plan regarding Iron Mountain coordination. For example, the Plan points out in the section regarding retrieval of records, that "...Iron Mountain is contacted and given the appropriate box number and requested records are delivered to appropriate address." However, all records are stored on-site, in the Department's facilities; there is no Iron Mountain involvement.

We recommend the Department revise its Records Management Plan to reflect the current practices for storing and retrieving records.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

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**c. Parks & Recreation**

**Procedure I**

We selected the “Environmental Impact Reports” and “Site Management Records” records for testing and noted no exceptions.

**Procedure II**

The Correspondence records were selected for testing and found that the records were not retained in compliance with the Global Retention Schedule. The Department did not follow the Global Retention Schedule nor destroyed the records in accordance with the AUD 100-1 provisions. The prescribed retention is to keep paper records three years, one year on-site and two years off-site. The correspondence file maintained on-site by the division, contained documents going back three years; no explanation was provided concerning the final disposition of the earlier correspondence records. The Department attributed the non-compliant condition to staff turnover which may have prevented continuity in the way the records were being maintained.

We recommend the Department train the staff member responsible for the correspondence records on the retention requirements. We also recommend the Department draft desk procedures to ensure that, in the event of staff turnover, the recommended retention practices for maintaining Correspondence records will not be impacted.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

The AUD 100-1 procedures were not followed by the Department for Correspondence records. The Department was unable to explain the final disposition of correspondence records for years prior to those on hand, or provide documentary evidence to show that AUD 100-1 procedures were observed. The Department was unaware of the retention/destruction requirements, which may have contributed to the non-compliant condition.

We recommend the Department re-emphasize the AUD 100-1 requirements to its staff and implement appropriate steps to comply.

**4. Community Services Group**

**a. Library**

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**Procedure I**

The following records were selected for testing:

1. Library Card Application\*

The Library Card Application records were found to be compliant with the Departmental Retention Schedule. The department also corrected prior year's noncompliance condition.

2. Petty Cash Reimbursement Requests\*

The Petty Cash Reimbursement Requests records were not compliant with the Departmental Retention Schedule. The approved Departmental Retention Schedule calls for two years in-house retention for petty cash reimbursement forms; however, the Department retained seven years of records. This condition was identified in last year's audit report. The Department is in the process of deleting this record series from the Departmental Retention Schedule and will begin observing the retention period prescribed in the Global Retention Schedule for the same record type. The Global Retention Schedule calls for seven years in-house retention. The Department is presently coordinating this, and other proposed changes to the Departmental Retention Schedule, with P&C's Records Services Division.

We recommend the Department implement the proposed corrective action.

3. Non-Travel Claims\*

The Non-Travel Claims records were not compliant with the Departmental Retention Schedule. The approved Departmental Retention Schedule calls for two years in-house retention for non-travel requests for reimbursement; however, the Department retained seven years of records. This is the same condition identified in the prior year's audit report. The Department is in the process of deleting this record series from the Departmental Retention Schedule and will begin observing the retention period prescribed in the Global Retention Schedule, under the series "In-County/out of County Travel", which calls for seven years in-house retention. The Department is presently coordinating this, and other proposed changes to the Departmental Retention Schedule, with P&C's Records Services Division. The Library Department has also obtained validation from the Auditor & Controller's Office on the applicability of the seven year retention period.

We recommend the Department implement the proposed corrective action.

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4. Gift Acceptance Form

The Gift Acceptance Form records were not compliant with the Departmental Retention Schedule. The approved Departmental Retention Schedule calls for two years in-house retention for Gift Acceptance Forms; however, the Department has records going back to fiscal year 2000/2001 (nine years). The Department is in the process of deleting this record series from the Departmental Retention Schedule. The Gift Acceptance forms will be listed instead, under the description of the Departmental Retention Schedule's "Trust Fund Records/Documents" record series, which calls for five (5) years in-house retention. The four years of excess records will be destroyed in accordance with AUD 100-1 provisions to comply with the new retention schedule. The Department is presently coordinating this, and other proposed changes to the Departmental Retention Schedule, with P&C's Records Services Division.

We recommend the Department implement the proposed corrective action.

(\*The record was identified in the prior year's audit report as non-compliant with established retention criteria.)

**Procedure II**

The Correspondence records were selected for testing and we found that the records were not compliant with the Global Retention Schedule. The prescribed retention is to keep paper records three years, one year on-site and two off-site. However, the Department has correspondence records going back to year 2000. The Departmental Records Coordinator acknowledged the inconsistency with the Global Retention Schedule but did not see how it could be resolved because the Department Director does not want to have any of the correspondence records destroyed.

We recommend the Department coordinate with P&C's Records Services Division, and pursue a workable solution to resolve the non-compliant condition.

**Procedure III**

This procedure is not applicable.

**Procedure IV**

The Department does not have a records management plan. Currently, records management information is communicated through established policies and procedures. The Departmental Records Coordinator has also kept the staff apprised of new developments via emails and other communications. The Department has also conducted meetings made up of representatives from all divisions/units that maintain large quantities of records to exchange information on records management issues. The coordination of the records retention plan and monitoring and destruction of records are managed by the Departmental Records Coordinator and follows the approved records retention schedule. The schedule is reviewed on an annual basis and changes to it are approved by Library's Executive Team to ensure changes meet the needs of all facets of library services and management. The records are typically controlled and maintained by the unit which

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produces or is responsible for processing or maintaining the record. Each division within the Department is responsible for storing and retrieving paper records in accordance with procedures established by the Department. Currently, the Department has no records stored at Iron Mountain. All AUD 100-1 forms and related information are maintained at a centralized location within the Library's administrative service. A current assessment performed by the Departmental Budget Manager, indicates that the Department has no records that are appropriate for inclusion in an electronic repository, because of extremely limited use of mandated records and/or a negative return on investment should the conversion occur. The Department staff is required to review the Departmental and Global Retention Schedules prior to initiating destruction of any record. (At present, the department retention schedule is undergoing revisions to better reflect the observed processes.) A large number of the records maintained by the Department require final approval from the Auditor & Controller's Office before they are destroyed. There are only limited procedures in place for the destruction of electronic records in the Department.

We recommend the Department establish and implement a records management plan to ensure records management activities are consistently followed.

**Procedure V**

The previous audit report revealed that the Department was not following the proper records destruction procedure as prescribed in AUD-100-1 guidance, and was also unable to provide any completed AUD 100-1 forms for destroyed Library Card Application forms. During our visit, we found that corrections were in place. The Department is collecting the Library Card Application forms, and is destroying same upon completion of the two year in-house retention period, in accordance with the AUD 100-1 guidance. We reviewed copies of the AUD 100-1 forms submitted to the Office of Audits and Advisory Services for destruction approval on other record types and did not take any exceptions.

**b. Animal Services**

**Procedure I**

The following records were selected for testing:

1. Metal Tags
2. Spay/Neuter Vouchers

The Spay/Neuter Vouchers records were not compliant with the Departmental Retention Schedule. The approved Departmental Retention Schedule calls for a total retention of three (3) years, one (1) year in-house and two (2) years off-site. However, the Department retained the records in-house for three (3) years (2006, 2007 and 2008). The Department indicated that the records under this series were so few, that it was not justified in shipping them out to Iron Mountain for storage.

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We recommend the Department coordinate with the P&C's Records Services Division to determine whether the Departmental Retention Schedule can be changed to reflect its actual practice.

**Procedure II**

We selected the "Correspondence" records for testing 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.

**c. Housing & Community Development**

**Procedure I**

We selected the "Homeless Projects" and "Participant Files (Non-Fraud Drops)" records for testing and noted no exceptions.

**Procedure II**

We selected the "Correspondence" records for testing 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. Health & Human Services**

**a. Agency Contract Support (ACS)**

**Procedure I**

We selected the "Quality Assurance Reviews" and "Special Reviews" records for testing and noted no exceptions.

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**Procedure II**

We selected the “Correspondence” records for testing 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.

**b. Public Administrator/Public Guardian**

**Procedure I**

We selected the “Direct Deposit Reports” and “Summary Probate Closing File” records for testing and noted no exceptions.

**Procedure II**

We selected the “Departmental Personnel File” records for testing 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.

**c. Strategic Planning & Operational Support**

**Procedure I**

We selected the following records for testing:

1. Civil Rights
2. Self Sufficiency Programs (Food Stamps)

The Food Stamps component of the Self Sufficiency Program records is not compliant with the Departmental Retention Schedule. For the Food Stamps program component reviewed under the Self Sufficiency Record series, records and documents are created in Word format and (1) posted to the Food Stamps Program online guide (FSPG) via Documentum, for public access and/or (2) converted to Adobe format for posting on web-based applications CalWIN Intranet and iWay. These materials are backed up on

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the "S" drive in the "Other Pub Assist/Food stamps" folder, in file folders and data bases (Access, Excel, etc.) and hard copies stored on-site in approximately 8 file cabinets. There are no documents stored at Iron Mountain. The Program related documents/material/forms are accessible by all food stamps program staff and the Department on the "S" drive and web-based applications. The Department personnel regularly refer to the stored hard copies for information. The records and documents are processed in the same manner and approximately four Departmental personnel manage these records and documents.

We found two unsatisfactory conditions related to the retention of Food Stamp records:

*1<sup>st</sup> Condition:* The most recently approved Departmental Retention Schedule dated, 1/22/2008, establishes the retention schedule for Food Stamp records as 4=P1+P3 (1 year on-site + 3 years off-site); however, the Department is still following the superseded retention schedule dated, 11/6/2006, which identifies the schedule as C+4 (current + 4 years), all in-house retention. The Department personnel did not know the reason why the schedule was changed, since it has always been the Department's practice to keep these records on-site until destruction takes place.

*2<sup>nd</sup> Condition:* We found food stamp records retained in the immediate working area that went back to 2003; two years beyond the established retention requirements, regardless of the retention schedule used. The Department personnel responsible for the records, was not aware of the retention requirements nor had been informed of them; the records were just filed away.

We recommend the Department (a) train the staff responsible for the Food Stamp program on proper records management; (b) dispose of inactive records for the years beyond the established retention period, in accordance with AUD 100-1 guidelines; and (c) initiate discussions with the P&C's Records Services Division to modify the Departmental Retention Schedule, reflecting the Department's practice of keeping the records on-site for the required four years.

**Procedure II**

We selected the "P-Card Holder Retained Documentation" records for testing 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.