

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
January 23, 2012**

# KNL Support Services

8947 S. Hobart Boulevard  
Los Angeles, CA 90047  
213-663-7523 PH  
213-675-4133 PH  
323-758-0873 FAX  
knl.support.svc@sbcglobal.net

## 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 January 23, 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.

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AGREED-UPON PROCEDURES  
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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  
January 23, 2012

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

**PROCEDURES FOR ENGAGEMENT OF REVIEW**

We visited ten (10) County Departments: Citizens Law Enforcement Review Board, Civil Service Commission, County Communications Office, Department of Animal Services, Department of Human Resources, District Attorney, Parks & Recreation, Behavioral Health (HHS), Child Welfare Services (HHS) and Fiscal (HHS) 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.

**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 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, 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. Citizens Law Enforcement Review Board**

### **Procedure I**

We selected the “Closed Case Tracking Log” and “Customer Satisfaction Surveys” records for testing and noted no exceptions.

### **Procedure II**

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

### **Procedure III**

This procedure is not applicable.

### **Procedure IV**

The Department has drafted a records management plan and is presently coordinating with P&C’s Records Services to have it published on the County’s intranet. The draft fully addresses major critical areas, such as: (1) tracking and handling of records management information; (2) storage and retrieval of active and inactive paper records; (3) tracking and review of electronic records; (4) authorization and destruction of records; and (5) communication of records management information throughout the Department. The plan is further supplemented with detailed instructions/procedures for archiving documents and implementing AUD 100-1 requirements. The full implementation of the plan is proposed for completion by March 31, 2011.

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

### **Procedure V**

We noted no exception to the procedure.

## **2. Civil Service Commission**

### **Procedure I**

We selected the “Civil Service Commission Agendas” and “Civil Service Commission Minutes” records for testing and noted no exceptions.

### **Procedure II**

We selected the “Civil Service Commission Files” record 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 Department is following 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 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 auditor’s findings and will submit the required confirmation henceforth.

**3. County Communications Office**

**Procedure I**

We selected the “Cable Television & Telecommunications Review Commission Meeting Minutes” and “Cable Television Franchise Records” for testing and noted no exceptions.

**Procedure II**

We selected the “Correspondence (Signed)” 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 Department is following 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 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 auditor’s findings and will submit the required confirmation henceforth.

**4. Department of Animal Services**

**Procedure I**

We selected the “Dog License Records” and “Spay/Neuter Adoption and Impounds” records for testing and noted no exceptions.

**Procedure II**

We selected the "Correspondence (Signed)" record 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 Department is following 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 currently does not submit the required confirmation when "Correspondence Records (Signed)" are destroyed on-site.

We recommend the Department's Records Coordinator alert staff responsible for "Correspondence Records (Signed)" of the requirement and begin submitting the "On-Site Destruction Confirmation Form" to P&C's Records Services. 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 auditor's findings and will submit the required confirmation henceforth.

**5. Department of Human Resources**

**Procedure I**

We selected the "Personnel Requisitions" and "Classification Studies" records for testing and noted no exceptions.

**Procedure II**

We selected the "Correspondence (Signed)" record 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.

## 6. District Attorney (DA)

### Procedure I

We selected the following records for testing:

i) All Criminal Felony Cases

The "Criminal Felony Cases" records are not retained in compliance with the Departmental Retention Schedule. The retention code, 75=P3M+D75, established for this record type, implies that the records will be maintained on-site for the initial three months and converted and stored in digital form for 75 years. However, the various divisions within the Department have different on-site record retention needs that often exceed the initial three months.

The Department's Records Coordinator proposes to modify the Departmental Retention Schedule by changing the retention code to ACOMP+75. ACOMP (after completion) is used when the record must be kept until after the completion of an activity or project. This change will address the retention needs of the various divisions. The change will also allow for completion of all actions required for converting the paper records to digital format and/or submitting for storage.

We recommend the Department implement the proposed corrective action to modify the Departmental Retention Schedule. We also recommend any proposed corrective action be coordinated with P&C's Records Services. The Department's Records Coordinator estimates that the proposed corrective action will be implemented by March 31, 2012.

ii) Misdemeanor Criminal Cases Currently Retained in District Attorney Offices

We were unable to determine whether the Department is complying with the Departmental Retention Schedule for this record series. We were informed by the Department's Records Coordinator that the downtown office does not have this record type at this location. This record type is located at the regional offices. We did not visit the regional offices and the Department's Records Coordinator could not inform us if each of the offices were complying with the established criteria.

We recommend the Department include in its recently drafted records management plan (see Procedure IV) clarification of the Department's Records Coordinator responsibility in monitoring this records series, for compliance with the Department Retention Schedule, even though it's not maintained at the DA's downtown office. The Department's Records Coordinator should be able to report whether the other offices are complying with all record types related to the Department as a whole.

### Procedure II

We selected the "Board Referrals" record for testing and noted no exception.

### Procedure III

This procedure is not applicable.

#### **Procedure IV**

The Department has drafted a records management plan and is presently undergoing internal review. The draft addresses major critical areas, such as: (1) clarification of roles and responsibilities of staff in the process of maintaining, distributing and destroying records; (2) storage and retrieval of active and inactive paper records; (3) retention of critical records; and (4) authorization and destruction of records. The plan also provides references to detailed instructions/procedures for archiving documents, implementing AUD 100-1 requirements and records code definitions. The Department estimates that the plan will be submitted to P&C's Records Services by March 31, 2012.

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

#### **Procedure V**

The Department is not complying with the destruction process as outlined on the guidance for "How to Submit Application for Destruction of Records (AUD 100-1) and Carryout Destruction Process". The Department's Records Coordinator was unable to provide completed AUD 100-1 forms documenting approval by the Auditor and Controller/OAAS to destroy original records which are outlined in the retention schedules, both Global and Departmental. Currently, the department retains felony case files for 75 years. The Department is taking steps to develop and implement a process for document destruction which will include staff training and implementing a department wide purging schedule.

We recommend the Department implement a process to address the requirements of AUD100-1 for all official records identified for destruction. We also recommend any proposed corrective actions be coordinated with P&C's Records Services.

### **7. Parks & Recreation**

#### **Procedure I**

We selected the "Site Management" and "County Trails Program" records for testing and noted no exceptions.

#### **Procedure II**

We selected the "Correspondence (Signed)" record 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 prior Records Management evaluation reported that AUD 100-1 procedures were not followed by the Department for Correspondence records, as evidenced by the Department's inability 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. During this current evaluation, we concluded that the condition still existed. The personnel responsible for the correspondence records does not obtain the required AUD 100-1 approvals when the records are destroyed or removed from the active files.

We recommend the Department 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 auditor's findings and will correct the condition as recommended and estimates that the corrective action will be implemented by March 31, 2012.

## **8. Behavioral Health (HHSA)**

### **Procedure I**

We selected the "Contract Files – Alcohol & Drug Services" and "Original Records and Supporting Documents" records for testing and noted no exceptions.

### **Procedure II**

We selected the "P-Card Holder Retained Documentation" record for testing 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 Behavioral Health. 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.

## **9. Child Welfare Services (HHSA)**

### **Procedure I**

We selected the "Child Welfare Case File No Report" and "Child Welfare Services Case Files with Inconclusive Allegations" records for testing and noted no exceptions.

**Procedure II**

We selected the "P-Card Holder Retained Documentation" record for testing and noted no exception.

**Procedure III**

The HHS Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Child Welfare Services. Accordingly, we conducted the agreed upon procedures using the HHS 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.

**10. Fiscal (HHS)**

**Procedure I**

We selected the following records for testing:

- a. Assistance Claims: Levies – no exceptions
- b. Assistance Claims: CalWin Claims and Polinsky Trust Fund

The "CalWin Claims and Polinsky Trust Fund" records were not maintained in compliance with the Departmental Retention Schedule. The retention code, 5=P5, established for records in this series, implies that the records be destroyed five (5) years after they are created. Because these records are related to specific grants, the Department currently retains them on-site, until all related grant activity is completed; only then, are the records placed in an "inactive" status and destroyed after five years. The current process is consistent with the retention parameters established under the Global Retention Schedule for "Grant Documentation" records, ACOMP+5. ACOMP (after completion) is used when the record must be kept until after the completion of an activity or project.

We recommend the Department's Records Coordinator work with P&C's Records Services to delete the record series from the Department Retention Schedule because it is not currently observed. The Department should continue maintaining these record types in accordance with the Global Retention Schedule for "Grant Documentation". The Department's Records Coordinator concurs with the auditor's findings and estimates the proposed corrective action will be implemented by March 31, 2012.

**Procedure II**

We selected the "Grant Documentation" record for testing and noted no exception.