

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
December 19, 2014**

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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 21, 2014. 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.

KML Support Services
Los Angeles, California
December 19, 2014

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

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited fifteen (15) County Departments: Citizens' Law Enforcement Review Board, District Attorney, Medical Examiner, County Counsel, Human Resources, Civil Service Commission, Agriculture, Weights & Measures, Air Pollution Control District, Environmental Health, Library, Purchasing & Contracting, General Services, Public Administrator/Public Guardian/Public Conservator, Child Welfare Services, and Behavioral Health 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) reviewed 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) reviewed 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. Citizens' Law Enforcement Review Board

Procedure I

We tested the "CLERB Agenda and Minutes" and "CLERB Closed Case Tracking Log" record series. Record series, "CLERB Closed Case Tracking Log" is not maintained in compliance with the Departmental Retention Schedule. The Department retains the records beyond the prescribed two (2) years. The Department's current practice is to file the documents electronically in its "S" drive and retain them indefinitely for use as "reference" on any subsequent related complaints.

Recommendation. We recommend the Department consider changing the retention schedule for this record type to reflect the Department's current practices. However, any changes/modifications to the Departmental Retention Schedule should be coordinated with P&C's Record Services for applicability.

Procedure II

We tested the "In County/Out of County Travel" record series 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.

2. District Attorney

Procedure I

The records maintained under the Departmental Retention Schedule were not tested under this procedure due to access restrictions. Therefore, we substituted the selections with record series, "Grant Documentation" and "Accounts Payable", maintained by the Department under the Global Retention Schedule.

Procedure II

We tested the "In County/Out of County Travel", "Grant Documentation" and "Accounts Payable" record series 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.

3. Medical Examiner

Procedure I

We tested the “Decedent X-rays Non-Homicide” and “Investigators’ Call Log” record series. The Departmental Retention Schedule for the “Decedent X-rays Non-Homicide” record series does not adequately describe the current retention process. The Departmental Retention Schedule describes the records included under this record series as “X-rays taken of decedents used to help determine the cause of death” and assigns a two (2) year retention time frame. However, we found that the Decedent’s X-rays records are maintained digitally in a newly adopted process supported by a third party vendor. Under this new format, the records remain with the third party vendor indefinitely and can be accessed when needed to support court actions and/or other matters related to the decedents.

Recommendation. We recommend the Department consider amplifying the description paragraph and changing the retention period for this record type to reflect the Department’s current practices. However, any changes/modifications to the Departmental Retention Schedule should be coordinated with P&C’s Record Services for applicability.

Procedure II

We tested the “In County/Out of County Travel” record series 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. County Counsel

Procedure I

We tested the “Billing Timesheets” and “Closed Session Meeting Back Up” record series and noted no exceptions.

Procedure II

We tested the “In County/Out of County Travel” record series 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. Human Resources

Procedure I

We tested the “HR Classification Studies” and “Suggestion Awards Records” record series and noted no exceptions.

Procedure II

We tested the “P-Card Holder Retained Documentation” record series 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. Civil Service Commission

Procedure I

We tested the “Civil Service Commission Agenda” and “Civil Service Commission Files” record series and noted no exceptions.

Procedure II

We tested the “Hiring Documents” record series 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. Agriculture, Weights & Measures

Procedure I

We tested the “Water Quality Permit” and “Pesticide Regulation Program State Reports” record series and noted no exceptions.

Procedure II

We tested the “In County/Out of County Travel” record series 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. Air Pollution Control District

Procedure I

We tested the “APCD Committee Files” and “APCD Safety Records” record series and noted no exceptions.

Procedure II

We tested the “In County/Out of County Travel” record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

The documents maintained under the record series, “APCD Committee Files” and “APCD Safety Records”, were retained for the appropriate retention periods prescribed in the Departmental Retention Schedule. After completion of their required retention time frames, the records are destroyed internally. However, the Department did not show or document that AUD 100-1 procedures were observed when the records were destroyed or removed from the active files.

Recommendation. We recommend the Department emphasize the AUD 100-1 requirements to the staff responsible for maintaining records applicable to the Departmental Retention Schedule requirements and implement appropriate steps for compliance.

9. Environmental Health

Procedure I

We tested the “Accident Review Board Findings” and “Food Handler Renewal Student Lists” record series and noted no exceptions.

Procedure II

We tested the “In County/Out of County Travel” record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We tested the record series, “Accident Review Board Findings” and “Food Handler Renewal Student Lists” and determined that the Department was not notifying the Record Services Division after destruction of records, as required in the guidance, How to Submit Application for Destruction of Records (AUD 100-1) and Carryout Destruction Process. Under the guidance, Departments are required to complete the "On Site Destruction Confirmation Form" or provide other evidence to Record Services that destruction of records had taken place. Record Services relies on the information received to update the final status of the records in the Records Manager module of Documentum.

The Department currently uses the services of a third party vendor to destroy the aforementioned record series. Upon shredding, the third party vendor issues an Invoice/Certificate of Destruction form which is filed at the Department with the related AUD 100-1 documentation. As long as Record Services receives either the On Site Destruction Confirmation or the Invoice/Certificate of Destruction forms, the requirement would be met. However, neither form is currently submitted.

Recommendation. We recommend the Department emphasizes Paragraph No. 12 of the AUD 100-1 guidance to the staff responsible for maintaining the “Accident Review Board Findings” and “Food Handler Renewal Student Lists” record series and begin submitting either the On Site Destruction Confirmation or the Invoice/Certificate of Destruction forms, upon destruction of the record series, to Record Services.

10. Library

Procedure I

We tested the “Directors and SDCL Services Correspondence” and “Trust Fund Records” record series and noted no exceptions.

Procedure II

We tested the “In County/Out of County Travel” record series 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. Purchasing & Contracting

Procedure I

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

Procedure II

We tested the “In County/Out of County Travel” record series 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. General Services

Procedure I

We tested the “Acquisition Leasing Files” and “Alarm Records” record series and noted no exceptions.

Procedure II

We tested the “In County/Out of County Travel” record series 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. Public Administrator/Public Guardian/Public Conservator

Procedure I

We tested the “Bank Statements & Reconciliations” and “Post Auction Cashier Summary” record series and noted no exceptions

Procedure II

We tested the “P-Card Holder Retained Documentation” record series 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 Public Administrator/Public Guardian/Public Conservator. 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.

14. Child Welfare Services

Procedure I

We tested the “Child Welfare Case Files No Report” and “Child Welfare Services Case Files with Inconclusive Allegations” record series and noted no exceptions.

Procedure II

We tested the “P-Card Holder Retained Documentation” record series 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.

15. Behavioral Health

Procedure I

We tested the “Contract Files Alcohol and Drug Services” and “Drug Services Documents” record series and noted no exceptions.

Procedure II

We tested the “P-Card Holder Retained Documentation” record series 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 Behavioral Health. 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.