

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
January 15, 2016**

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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 11, 2015. 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

January 15, 2016

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

**PROCEDURES FOR ENGAGEMENT OF REVIEW**

We visited fifteen (15) County Departments: Public Defender, Sheriff, Child Support Services, Auditor & Controller, Chief Administrative Office, County Communications, Planning & Development Services, Public Works, Parks & Recreation, Housing & Community Development, Registrar of Voters, Animal Services, Public Health, Agency Contract Support and Aging & Independence 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) reviewed records management practices and procedures to ensure the plans were current and were 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. Public Defender**

### **Procedure I**

We tested the “Adult Misdemeanor Client Files” and “Dependency Client Files” record series. The “Dependency Client Files” record series is not maintained in compliance with the Departmental Retention Schedule. The retention period prescribed in the Departmental Retention Schedule is eight years; however, the Department usually retains the documents under this record series beyond eight years. The eight-year retention period starts only after the management determines the dependency case is completely closed and records contained in the file, such as, attorney notes and other documents relating to the case, are no longer needed. Until final closure is determined, the case file remains onsite significantly beyond the eight-year period as prescribed in the Departmental Retention Schedule. The Department is currently in the process of working with County Counsel to modify the retention schedule time frame to 8 years after completion/closure.

**Recommendation.** We recommend the Department complete its modification to the retention schedule, in collaboration with County Counsel and Purchasing and Contracting’s Records Services, in a timely manner.

### **Procedure II**

We tested the “In County/Out of County Travel” record series and found that it is not maintained in compliance with the Global Retention Schedule. The Department has not taken action to destroy the records for the periods, fiscal years 2006/2007 through 2009/2010, which extends beyond the five-year retention period prescribed by the Schedule.

**Recommendation.** We recommend the Department comply with the retention schedule and initiate disposition in accordance with the AUD 100-1 destruction provisions of records on hand beyond the five-year retention requirement.

### **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. Sheriff**

### **Procedure I**

We tested the “Career Path Sworn Personnel Action Worksheet” and “Operational Vacancy Report” record series and noted no exceptions. However, the Department no longer publishes (prints) the “Operational Vacancy Report”. The printed report purpose was to identify active/temporary assignments and light duty positions at a given time. A “screen shot” of the information can now be viewed in the People Soft database created by the Department and can be accessed/queried when needed, without having to print the information.

**Recommendation.** We recommend the Department delete this document series from the Departmental Retention Schedule since it is no longer published (printed). However, any changes/modifications to the Departmental Retention Schedule should be coordinated with P&C's Record Services.

**Procedure II**

We tested the "Accident/Incident Reports" record series and found that it is not maintained in compliance with the Global Retention Schedule. The retention period prescribed in the Global Retention Schedule is four years after employee terminates employment; however, the records maintained by the Department for this record series are retained ten years after termination of employment. Deviation from the Global Retention schedule is attributed to the Department's past experience in resolving claims relating to employment termination which normally have taken more than four years.

**Recommendation.** We recommend the Department incorporate the record series under its Departmental Retention Schedule with the time frame presently observed by the Department. However, any changes/modifications to the Departmental Retention Schedule should be coordinated with P&C's Record Services.

**Procedure III**

We noted no exception to the procedure.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We found that records under the "Accident/Incident Reports" record series are being destroyed internally. However, the Department did not show or document that AUD 100-1 procedures were followed 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 this record series and implement appropriate steps to comply with the requirements.

### **3. Child Support Services**

**Procedure I**

We tested the "Trust Fund Documents" and "Deposit Documentation" record series and noted that the Department is complying with the Retention Schedule. However, the description paragraph for "Trust Fund Documents" does not adequately describe the records retained by the Department for the functions performed under this record series. The only records retained by the Department under this record series are the daily reconciliations of child support payment deposits. All other records listed in the description paragraph, such as "adjustments to the trust", "cancelled warrants", "General fund releases", etc., relate to functions that have been assumed by the State of California and are no longer performed, nor are the records maintained by the Department.

**Recommendation.** We recommend the Department consider deleting the Trust Fund Document series from the Departmental Retention Schedule and establish a new record series that better describes the Department's operational activity. However, any changes/modifications to the Departmental Retention Schedule should be coordinated P&C's record services.

**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. Auditor & Controller**

**Procedure I**

We tested the "Annual Report of Financial Transactions" and "Claim for Refund of Money" 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. Chief Administrative Office**

**Procedure I**

We tested the "Contract Business Plan Review" and "Past Grand Jurors Association Implementation Review Committee" record series and noted no exceptions.

**Procedure II**

We tested the "Correspondence Signed" 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. County Communications**

**Procedure I**

This procedure does not apply because the Department's records are maintained in accordance with the Global Retention Schedule.

**Procedure II**

We tested the "Accounts Payable", "P-Card Holder Retained Documentation" and "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.

**7. Planning & Development Services**

**Procedure I**

We tested the "Grants" and "Non-conforming Case" 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. Public Works**

### **Procedure I**

We tested the “Traffic Collision Records” and “Recycling Non-exclusive Solid Waste Management Agreements” 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.

## **9. Parks & Recreation**

### **Procedure I**

We tested the “Parkland Dedication Ordinances” and “Environmental Impact 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.

## **10. Housing & Community Development**

### **Procedure I**

We tested the “Housing Program Review Reports” and “Rehab Case Files Drops” 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. Registrar of Voters**

**Procedure I**

We tested the “Application for Viewing Voter Files” and “Billings for Jurisdictions” 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. Animal Services**

**Procedure I**

We tested the “Animal Trap Loan Agreement” and “Case Evidence” record series and noted no exceptions.

**Procedure II**

We tested the “Hiring Documents” record series and noted no exception.

**Procedure III**

The Records Management Plan published by the Department is not dated and does not adequately describe the records management practices presently observed: (a) The Plan does not mention the Department’s use of the County’s centralized records management software (Documentum Records Manager) in tracking and reviewing both paper and electronic records; and (b) the Plan is silent on the Department’s current practices for creating, maintaining and destroying electronic records.

**Recommendation.** We recommend the Department draft a new plan that adequately describes the current policies and procedures observed by the Department in identifying and defining internal processes for managing departmental records. The Department should coordinate with P&C’s Record Services for further guidance in drafting an adequate plan.

**Procedure IV**

This procedure is not applicable.

**Procedure V**

We noted no exception to the procedure.

**13. Public Health**

**Procedure I**

We tested the “PH Immunization Quality Assurance Reviews” and “PH Immunization Agreement on Use of California State Department of Public Health Purchased Influenza Vaccine” 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 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.

**14. Agency Contract Support**

**Procedure I**

This procedure does not apply because the Department’s records are maintained in accordance with the Global Retention Schedule.

**Procedure II**

We tested the “Audits”, “P-Card Bank Reports” and “In County/Out of County Travel” record series and noted no exceptions.

**Procedure III**

The HHS Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Agency Contract Support. 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. Aging & Independence Services**

### **Procedure I**

We tested the "AIS Linkages Program Client Files" and "AIS Senior Options Advocacy and Referral (SOAR)" 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**

The HHS Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Aging & Independence 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.