

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
December 23, 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 12, 2016. 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.

KANL Support Services

Los Angeles, California

December 23, 2016

**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, Office of Emergency Services, Probation, Clerk of the Board, County Technology Office, Treasurer/Tax Collector, Agriculture, Weights & Measures, Air Pollution Control District, Environmental Health, General Services, Library, Purchasing & Contracting, Child Welfare Services, Eligibility Operations and Human Resources 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. Citizens Law Enforcement Review Board

Procedure I

We tested the “Finding Reports” and “Closed Cases” 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.

2. Office of Emergency Services

Procedure I

We tested the “Staff Duty Officer Logs” and “Emergency Services Training” 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.

3. Probation

Procedure I

We tested the “Standards and Training for Corrections” and “Inmate Accounting Payables” 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.

4. Clerk of the Board

Procedure I

We tested the “Art Hall Walls” and “Assessment Appeal Board - Agenda” record series and noted no exceptions.

Procedure II

We noted no exception to the procedure.

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. County Technology Office

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 “In-County/Out of County Travel”, “P-Card Holder Retained Documentation” and “Accounts Payable (Petty Cash)” record series. We found that the “P-Card Holder Retained Documentation” record series is not maintained in compliance with the Global Retention Schedule. The Department observes a four (4) year retention period instead of the five (5) years prescribed in the Global Retention Schedule.

Recommendation. We recommend the Department comply with the Global Retention Schedule by observing the prescribed five year retention period for the “P-Card Holder Retained Documentation” record series.

Procedure III

The Records Management Plan published by the Department does not adequately describe the records management practices presently observed because: (a) the information contained in the Plan addresses obsolete conditions that are no longer present in the Department; (b) the Plan is silent on the Department’s current practices for creating, maintaining and destroying electronic records; and (c) the Plan does not adequately address the records destruction process.

Recommendation. We recommend the Department draft a new plan that adequately describes the current policies and procedures observed by the Department that identifies and defines 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

The Department is not following proper records destruction procedures. Generally, paper records are retained by the Department for the prescribed retention period and destroyed (See Procedure II above for exception.) The Department's practice is to scan the paper records prior to destruction and place the scanned copy electronically in the Department's C-Drive where they remain indefinitely. However, for the records tested, the Department did not show or document that the AUD -100-1 approval process was followed when the paper records were destroyed or removed from the active files.

Recommendation. We recommend the Department emphasize the AUD 100-1 guidance to the staff responsible for maintaining records subject to the Global Retention Schedule and implement appropriate steps to comply with its requirements. We also recommend the Department refrain from keeping scanned documents beyond their established retention period. Whether prepared in paper or electronic media, the retention periods apply equally and should only be kept for the prescribed periods.

6. Treasurer/Tax Collector

Procedure I

We tested the "Refund Reports" and "Misc Receipt Book" 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.

7. Agriculture, Weights & Measures

Procedure I

We tested the "Entomology Investigation" and "Programmatic Contract" 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 "Meteorology Records" 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

The documents maintained under the record series, "APCD Committee Files" were kept for the appropriate retention period as prescribed in the Departmental Retention Schedule. After completion of the required retention time frame, the records are being destroyed internally. However, the Department was unable to show or document that AUD 100-1 procedures were observed when the records were destroyed or removed from the active files. This same issue was observed and reported in the auditor's previous visit.

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 the appropriate steps to comply.

9. Environmental Health

Procedure I

We tested the "Emergency Response HIRT Files" and "EPI Files" 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. General Services

Procedure I

We tested the “Fuel Agreements” and “Acquisition Leasing 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.

11. Library

Procedure I

We tested the “Trust Fund Records” and “Journal Transfers MTB-T” 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. Purchasing & Contracting

Procedure I

We tested the “P-Card Training Records” and “Surplus Property Vehicle Ownership and Title Records” record series and noted no exceptions.

Procedure II

We tested the “Procurement File Successful Non Construction and Non Public Works” 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. Child Welfare Services

Procedure I

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

Procedure II

We tested the “Hiring Documents” 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.

14. Eligibility Operations

Procedure I

We tested the “Appeals” and “Civil Rights” record series and noted no exceptions.

Procedure II

We tested the “P-Card Holder Retained Documentation” 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 Eligibility Operations. 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. Human Resources

Procedure I

We tested the “HR Internal Investigations” record series. This record series is the only item listed in the Departmental Retention Schedule. The Schedule does not reflect the actual retention requirements for this record series. The retention time frame prescribed in the Schedule calls for seven (7) years. However, the retention period starts only after all investigative activity has been completed, which may take an indefinite number of years. Therefore, the records remain onsite significantly beyond the seven years prescribed in the Schedule.

Recommendation. We recommend the retention time frame shown on the Departmental Retention Schedule be modified to prevent confusion by using the term “After Completion” in conjunction with the 7 years currently shown on the Schedule, as follows: “After Completion + 7 years”. The Department should coordinate with P&C’s Record Services for further guidance in drafting any changes to the Department’s Retention Schedule.

Procedure II

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

Procedure III

The HHSR Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Human Resources. Accordingly, we conducted the agreed upon procedures using the HHSR 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.