

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
December 13, 2017**

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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 13, 2017. 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 13, 2017

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

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited thirteen (13) County Departments: Medical Examiner, Public Defender, Assessor Recorder County Clerk, County Counsel, Human Resources, Parks & Recreation, Planning & Development Services, Public Works, Animal Services, Registrar of Voters, Aging & Independent Services, Public Administrator/Public Guardian/Public Conservator and Behavioral 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. Medical Examiner

Procedure I

We tested the “Report of Inquiry Cases Waived” and “Toxicology Case Folder Non-Homicide” 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.

2. Public Defender

Procedure I

We tested the “Adult Misdemeanor Client Files” and “Dependency Client 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.

3. Assessor/Recorder/County Clerk

Procedure I

We tested the “Realty Files” and “Application for Discharge of Accountability” 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. County Counsel

Procedure I

We tested the “Billing Timesheets” and “Litigation Case 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

The Records Management Plan published by the Department does not adequately describe the records management practices presently observed by the Department because: (i) the Plan addresses conditions that are no longer followed related to the storage of records; (ii) the Plan is silent on the Department's current practices for creating, maintaining and destroying electronic records; and (iii) the Plan does not adequately address the Department's implementation of the AUD 100-1 provisions for destroying records, both paper and electronic.

Recommendation. We recommend the Department draft a new plan to accurately reflect the Department's current records management practices. The Department should coordinate with P&C's Record Services for further guidance in drafting an adequate plan.

County Counsel's Response. County Counsel is working with Department of Purchasing and Contracting's Records Services Division to finalize the updates to its Departmental Records Management Plan to ensure: 1) that it aligns with the procedures set forth in the County of San Diego's Administrative Manual Policy 0100-01; and 2) that it adequately describes the current records management practices utilized by the Department.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

5. Human Resources

Procedure I

We tested the “Classification Studies” and “Exam Answer Sheets” 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. Parks & Recreation

Procedure I

We tested the “Environmental Impact Reports” and “Parkland Dedication Ordinances” 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 Department's Records Management Plan is not current or complete because: (i) the Plan addresses obsolete conditions related to the storage of records at off site facilities; and (ii) the Plan does not mention the retention process observed by the Department for handling electronic records.

Recommendation. We recommend the Department draft a new plan that: (i) adequately describes the current procedures observed for storing records at off site facilities; and (ii) identifies and defines the Department's records retention process. The Department should coordinate with P&C's Record Services for further guidance in drafting an adequate plan.

Parks & Recreation's Response. The Department did not provide a response to the finding.

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 “Code Enforcement Case Files” and “Correspondence – Zoning General” 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.

8. Public Works

Procedure I

We tested the “Traffic Engineering Radar Certificates” and “Traffic Collision 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.

9. Animal Services

Procedure I

We tested the “Dog License Applications” and “Assistance “Dog Tag Application Log” record series and noted no exceptions.

Procedure II

We tested the “Deposit Permits” 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. Registrar of Voters

Procedure I

We tested the “Election Workers Timesheets” and “Rosters” 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. Aging & Independent Services

Procedure I

We tested the “Linkages Program Client Files” and “Senior Options, Advocacy an Referral (SOAR)” 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 Aging & Independent 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.

12. Public Administrator/Public Guardian/Public Conservator

Procedure I

We tested the “Real Property Sales Reports” and “Post Auction Cashier Summary” 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 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.

13. Behavioral Services

Procedure I

We tested the “Drug Service Documents” and “Pregnant Client 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

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