

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
December 21, 2018**

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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 21, 2018. 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 21, 2018

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

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited fourteen (14) County Departments: District Attorney, Sheriff's, Child Support Services, Auditor & Controller, Civil Service Commission, County Communications, Agriculture, Weights & Measures, Air Pollution Control District, Environmental Health, General Services, Purchasing & Contracting, Public Health, Agency Contract Support and Housing & Community Development 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. District Attorney

Procedure I

We tested the “Issued Adult Felony Client Files Issued with a Non-Life Sentence as a Result of a Jury Trial” and “Issued Adult Felony Client Files with a Non-Life Sentence as a Result of a Plea” record series and noted no exceptions.

Procedure II

We tested the “P-Card Bank Reports” 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. Sheriff’s

Procedure I

We tested the “Automated External Defibrillator AED Daily Inspection Logs” and “Career Assessment Process Forms” record series and noted no exceptions.

Procedure II

We tested the “P-Card Bank Reports” 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 Departmental Retention Schedule record series, "Career Assessment Process Forms", were retained for the prescribed retention period of two (2) years and destroyed on site once the retention time frame was met. However, the Department did not show nor document that the AUD 100-1 process was observed when the records were destroyed or removed from the active files.

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

Department's Response. The Department, as of this report date, has contacted Record Services to arrange for classes, beginning in January 2019, that would include AUD100 training.

3. Child Support Services

Procedure I

We tested the "Disbursement Documentation" and "Current/Arrears Support" record series. The "Current/Arrears Support" record series is not maintained in compliance with the Department's Retention Schedule. The retention period for the record series prescribed in the Department's Retention Schedule is two (2) years. However, the records currently retained electronically in the Department's G-Drive date back to 2008. The reasons offered by the Department for not initiating destruction of the records, as prescribed in the Retention Schedule, include: (1) the current Records Management Plan lacks specific guidance for handling electronic documents, including their destruction; and (2) the retention period for this record series does not reflect the Department's current needs of retaining them longer than the prescribed two years.

Recommendation. We recommend the Department revises its Retention Schedule to reflect the actual retention needs of the department for the record series. Once the revised retention period has been established, the Department should initiate the destruction process in accordance with AUD 100-1 procedures for the years outside of the retention period. However, any changes/modifications to the Department's Retention Schedule should be coordinated with Record Services.

Department's Response. The Department has not destroyed electronic files as it needs to first update its Records Management Program Procedure to address electronic documents and their destruction. In addition, the Department may consider revising the retention time frame of some series'. Once the plan is updated and the retention period determined, the Department will destroy files accordingly.

Procedure II

We tested the "P-Card Bank Reports" 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: (1) the Plan describes processes related to the storage of records that are no longer followed; (2) the Plan is silent on the Department's current practices for creating, maintaining and destroying electronic records; and (3) the Plan does not include guidance for managing the destruction of records in accordance with AUD 100-1 provisions for both paper and electronic.

Recommendation. We recommend the Department draft a new plan to accurately reflect the Department's current records management practices, including compliance with AUD 100-1 provisions. The Department should coordinate with P&C's Record Services for further guidance in drafting an adequate plan.

Department's Response. The Department is in the process of updating the Records Management Program Procedure to address current practices and will include guidance on the creation, maintenance and destruction of electronic records, as well as, AUD 100-1 provisions for destroying both paper and electronic records.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

4. Auditor & Controller

Procedure I

We tested the "Cash Management" and "Property Tax Administrative Fees" record series and noted no exceptions.

Procedure II

We tested the "P-Card Bank Reports" 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. Civil Service Commission

Procedure I

We tested the "Civil Service Commission Agendas" and "Civil Service Commission Files" record series and noted no exceptions.

Procedure II

We tested the "P-Card Bank Reports" 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

The procedure is not applicable for this department. Department records are maintained in accordance with the Global Retention Schedule only.

Procedure II

We tested the "In County/Out of County Travel", "Statement of Economic Interest Form 700" and "P-Card Bank Reports" 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.

7. Agriculture, Weights & Measures

Procedure I

We tested the "Haz Mat Permit" and "Weights & Measures WM Inspection" record series and noted no exceptions.

Procedure II

We tested the "P-Card Bank Reports" 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 "MTS-APCD Safety Records" and "ENG-Emission Inventory Toxic Hot Spots Non-HRA" record series. Record series, "MTS-APCD Safety Records" is not maintained in compliance with the Departmental Retention Schedule. The Department is retaining the records beyond the prescribed three (3) years. The Department's current practice is to retain the safety records indefinitely in order to comply with the various governmental regulations that require the records be kept permanently.

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.

Department's Response. The Divisions will be taking responsibility for staying on top of their records and the Assistant Director will be following up with them on a regular basis.

Procedure II

We tested the "P-card Bank Records" 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. Environmental Health

Procedure I

We tested the "CHD Vector Commercial Poultry Ranch Inspections" and "FHD - Complaints" record series and noted no exceptions.

Procedure II

We tested the "P-Card Bank Reports" 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 "Closed Property Management Files" and "Assistance "Fuel & Oil Order Records" record series and noted no exceptions.

Procedure II

We tested the "Statement of Economic Interest Form 700" 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, “Closed Property Management Files” and “Statement of Economic Interest Form 700”, were retained for the appropriate retention periods prescribed in the Departmental and Global Retention Schedules, respectively. After completion of their required retention time frames, the records are destroyed in-house. 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 train its staff responsible for maintaining records in accordance with the AUD 100-1 requirements applicable to the Departmental Retention Schedule and implement the appropriate steps for compliance.

Department’s Response. The Department of General Services is in agreement with this audit finding and have already started to address it with distribution of additional training materials, forms (highlighting the AUD-100 and its importance and proper process), and procedure documentation. The Department is in process of updating assignments for record custodians in each division/area to help centralize the process department wide. It will also continue to look for future refresher/training opportunities for these division custodians and other staff in areas with high volumes of records.

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 “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.

12. Public Health – MAA/TCM

Procedure I

We tested the “MAA TCM Revenue Agreement” and “PH MAA TCM Provider, State and Site Report Correspondence” record series and noted no exceptions.

Procedure II

We tested the “P-Card Bank Reports” 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 – MAA/TCM. 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. Agency Contract Support

Procedure I

The procedure is not applicable for this department. Department records are maintained in accordance with the Global Retention Schedule only.

Procedure II

We tested the “Mileage Reports”, “Audits” and “P-card Bank Reports” 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.

14. Housing & Community Development

Procedure I

We tested the “Participant Files Non-Fraud Drops” and “General Claims” 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 Housing & Community Development. 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.