

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – THE COUNTY ADMINISTRATIVE OFFICE**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the County Administrative Office (CAO) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We tested the "Contract Business Plan Review" and "Past Grand Jurors Association Review Committee" record series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We tested the "Statement of Economic Interest Form 700" and "Board Referral" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the Chief Administrative Office Departmental Records Management Plan and interviewed the appropriate personnel. No exceptions were noted as a result of our procedures.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also, ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 5482. No exceptions were noted as a result of our procedures. Additionally, we noted that CAO has a procedure for placing legal holds on physical and electronic records.

5. Determine if the department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the CAO Record Retention Schedule. We noted that the CAO uses a trusted system which is the County-wide standard toolset for document and electronic content management. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. 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 use of the County of San Diego and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

*DavisFarrLLP*

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – HHSa HUMAN RESOURCES DEPARTMENT**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the HHSa Human Resources Department (HHSa-HR) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The HHSa-HR is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected the "HR Internal Investigations" record series. This record series is the only item listed on the Schedule and it is an electronic series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We reviewed two record types based on Record Services' recommendations. We selected "Correspondence (Outgoing & Signed)" and "P-Card Bank Reports" series, one electronic and one physical document series, respectively. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: The HHSa 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 HHSa Records Management Plan as criteria. We noted no exception to the procedure, however, we noted that the HHSa Records Management Plan contained outdated information and we recommend the Division update the plan.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 6010. No exceptions were noted as a result of our procedures. Additionally, we noted that HHSA-HR has a procedure for placing legal holds on physical and electronic records.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the HHSA-HR Record Retention Schedule. We noted that the HHSA-HR uses a trusted system which is the County-wide standard toolset for document and electronic content management. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarr LLP

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – TREASURER AND TAX COLLECTOR**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Treasurer and Tax Collector (TTC) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We reviewed two record types based on Record Services' recommendations. We selected the "Information: Tax Collection Information Reports" and "Payment Processing Reports" record series, one electronic and one physical records, respectively. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We reviewed one record types based on Record Services' recommendations. We selected the "P-Card Holder Retained Documentation" record series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the Treasurer-Tax Collector Department Records Management Plan and interviewed the appropriate personnel. No exceptions were noted as a result of our procedures.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 5741. No exceptions were noted as a result of our procedures. Additionally, we noted that TTC has a procedure for placing legal holds on physical and electronic records.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the TTC Record Retention Schedule. We noted that the TTC uses a trusted system which is the County-wide standard toolset for document and electronic content management. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarrLLP

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM-SAN DIEGO COUNTY LIBRARY**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the San Diego County Library (SDCL) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The San Diego County Library is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed the "Journal Transfers MTB-T" and "Trust Fund Records" record series, both physical records. We noted an inventory log is kept by the Storekeeper II, however, the log contained errors in the box numbers. Additionally, we noted the storage room was disorganized which made it difficult to locate documents. For Journal Transfers, the box contained documents from 2015 and 2016 even though the destruction form indicated that those items were destroyed on July 30, 2019.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: The Library does not hold electronic records; as such, we reviewed one physical record series. We selected the "P Card-Bank Reports" record series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the San Diego County Library Records Management Plan and interviewed the appropriate personnel. We noted the plan contained various outdated

information regarding responsibilities and off-site storage location. We recommend the plan to be updated.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also, ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed three applications for destruction with Control No: 5784, 5785, and 5786. We noted two were approved and one was denied. On July 30, 2019, all records listed on the three forms were destroyed, despite not receiving approval for one application.

We ensured the department has a procedure for placing legal holds on physical and electronic records.

5. Determine if the department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the SDCL Record Retention Schedule. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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*DavisFarrLLP*

Irvine, California  
December 12, 2019



**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM-PLANNING AND DEVELOPMENT SERVICES**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Planning and Development Services (PDS) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We reviewed two record types based on Record Services' recommendations. We tested the "Code Enforcement Case File-Non-Court Case" and "Destroyed Case Log" record series, one physical and one electronic record series, respectively. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We tested "Cash Transfers" and the "P-Card Holder Retained Documentation" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the Planning and Development Services Departmental Records Management Plan and interviewed the appropriate personnel. We noted a full department policy review is in process and the document is being revised. We ensured that the record management plan is being followed. As such, no exceptions were noted as a result of our procedures.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also, ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 5632. No exceptions were noted as a result of our procedures. Additionally, we noted that PDS has a procedure for placing legal holds on physical and electronic records.

5. Determine if the department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the PDS Record Retention Schedule. We noted that the PDS uses a trusted system which is the County-wide standard toolset for document and electronic content management. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarr LLP  
Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – ELIGIBILITY OPERATIONS**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Eligibility Operations Department (Department) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We reviewed two record types, one paper and one electronic file, based on Record Services' recommendations. We tested the "Civil Rights" and "Public Social Services Case Records" record series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We reviewed one record type based on Record Services' recommendations and noted that the Department only maintains one of the record types listed on the Global Schedule. We tested "P-Card Bank Reports" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: The HHS Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including the Eligibility Operations Department. Accordingly, we conducted the agreed upon procedures using the HHS Records Management Plan as criteria. We noted no exception to the procedure, however, we noted that the HHS Records Management plan contains outdated information and we recommend this plan to be updated.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 5239. No exceptions were noted as a result of our procedures. Additionally, we noted that HHS-Eligibility Operations has a procedure for placing legal holds on physical and electronic records.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the HHS-Eligibility Operations Record Retention Schedule. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarrLLP

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – CHIEF TECHNOLOGY OFFICE**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Chief Technology Office (CTO) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: The Chief Technology Office does not have a departmental retention schedule. As such, this procedure is not applicable.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. A third record series was also selected for testing in order to compensate for testing usually performed on the departmental retention schedule. We tested "P-Card Bank Statements", "Budget Documents" and "Accounts Payable" series. During our review, we noted the CTO has exceeded the required retention time frame for their travel documents which is part of the "Accounts Payable" record series. We recommend that the CTO destroy the records that have been maintained past their required retention period. We also recommend the CTO establish a method for tracking the period of retention for all records maintained by them.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the CTO Records Management Plan and interviewed the appropriate personnel. No exceptions were noted as a result of our procedures.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed an example of the completed destruction records form. No exceptions were noted as a result of our procedures. Additionally, we noted that the CTO has a procedure for placing legal holds on physical and electronic records.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the CTO Record Retention Schedule. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarrLLP

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – OFFICE OF EMERGENCY SERVICES**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Office of Emergency Services (OES) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The Office of Emergency Services is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed the "Emergency Service General Reports" and "Staff Duty Officer Logs" record series. We noted the electronic records for the General Reports were recorded from 2010 to 2019. With a retention period of 15 years after completion, reports prior to 2010 should be present. Information regarding where past reports may be was not available. We recommend that the OES maintains records of where documents are maintained and when they have been destroyed.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We tested "Audits & Advisory Project Files" and "Memorandum of Agreement or Understanding Non Procurement Entities" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the OES Records Management Plan and interviewed the appropriate personnel. We recommend updating the current Records Management Plan to more clearly distinguish between the retention and destruction procedures for physical and electronic files. We also recommend adding information relating to how many years of records will be maintained onsite and when they should be moved to offsite storage.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We noted AUD 100-1 forms are not kept on file. We recommend the OES maintains records of destruction requests (Form AUD 100-1) and develop a system to better track when records have reached their retention period and should be destroyed, especially for electronic files as the majority of records maintained at the OES are electronic.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the OES Record Retention Schedule. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarrLLP

Irvine, California  
December 12, 2019



**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – PROBATION DEPARTMENT**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Probation Department ("Department") with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The Department is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed the "Probation Case Files" and "Probation Programs" record series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed "Bank Statements & Records" and "P-Card Bank Reports" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the Probation Department Records Management Plan and interviewed the appropriate personnel. We noted the plan contains various outdated information regarding off-site storage location. We recommend the Probation Department update their Departmental Records Plan.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 5914. No exceptions were noted as a result of our procedures. Additionally, we noted that the Department has a procedure for placing legal holds on physical and electronic records

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the Department's Record Retention Schedule.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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DavisFarr LLP

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – CHILD WELFARE SERVICES**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by Child Welfare Services (CWS) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two records based on Record Services' recommendations. We reviewed the "CWS Children's Files Child Welfare Case Files No Report" and "CWS Children's Files Child Welfare Services Case Files with Inconclusive Allegations" record series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected one record type based on Record Services' recommendations. We noted the selected record series was the only record type on the Global Retention Schedule maintained by CWS. We reviewed "Public Records Act Request" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained CWS Records Management Plan and interviewed the appropriate personnel. We noted the plan contains various outdated information regarding off-site storage location. We recommend the CWS update their Departmental Records Plan.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed the completed destruction records for Control Number 5687. No exceptions were noted as a result of our procedures. Additionally, we noted that the CWS has a procedure for placing legal holds on physical and electronic records

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within CWS Record Retention Schedule.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. 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 use of the County of San Diego and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

DavisFarr LLP

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – DEPARTMENT OF PUBLIC WORKS**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Department of Public Works (DPW) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The County Administrative Office is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed the "CIP Project Files" and "Flood Control Files" record series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected a minimum of two record types based on Record Services' recommendations. We reviewed "Budget Documents" and "P-Card Bank Reports" series. Auditor found that the Department has maintained P-Card Records from August 2009. Per the Global Retention Schedule, P-Card Bank Reports should be retained for 5 years. As such, p-card documents prior to 2014 should be destroyed.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the DPW Department Records Management Plan and interviewed the appropriate personnel. No exceptions were noted as a result of our procedures.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed an example of the completed destruction records form. Auditor found that the AUD-100 form did not have a sign off from the Deputy Chief Administrative Officer/Auditor and Controller as is required.

Additionally, we noted that DPW has a procedure for placing legal holds on physical and electronic records.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the DPW's Record Retention Schedule. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. 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 use of the County of San Diego and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

*DavisFarrLLP*

Irvine, California  
December 12, 2019

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED UPON PROCEDURES APPLIED TO THE COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM – CITIZENS LAW ENFORCEMENT REVIEW  
BOARD**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below, which were agreed to by management of the County of San Diego, Record Management Division (County) solely to assist the County in evaluating compliance by the Citizens Law Enforcement Review Board (CLERB) with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2018 through June 30, 2019. The Citizens Law Enforcement Review Board is responsible for compliance with the requirements of the Records Management Program. The sufficiency of these procedures is solely the responsibility of management of the County. 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.

The procedures and associated findings are as follows:

1. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed the "Closed Cases" and "Finding Reports" record series. No exceptions were noted as a result of our procedures.

2. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule. Include both physical and electronic records.

Results: We selected two record types based on Record Services' recommendations. We reviewed "Correspondence (Received)" and "Inventory" series. No exceptions were noted as a result of our procedures.

3. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.

Results: We obtained the CLERB Records Management Plan and interviewed the appropriate personnel. We noted the plan contains various outdated information regarding off-site storage location. We recommend that the CLERB updates their Departmental Records Plan.

4. Determine if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also ensure departments have a procedure for placing legal holds on physical and electronic records.

Results: We reviewed an example of the CLERB's completed destruction records. Auditor found that the AUD-100 form did not have a sign off from the Deputy Chief Administrative Officer/Auditor and Controller as is required.

Additionally, we noted that CLERB has a procedure for placing legal holds on physical and electronic records.

5. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

Results: All official records are identified as trusted records and noted within the CLERB Record Retention Schedule. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Record Management Program. Accordingly, we do not express such an opinion or conclusion. 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 use of the County of San Diego and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

DavisFarrLLP

Irvine, California  
December 12, 2019