

COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
January 28, 2021

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT
AGREED-UPON PROCEDURES
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

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 departments noted in the Exhibit with the requirements of the County's Records Management Program (the Program) for the period from July 1, 2019 through June 30, 2020. The departments noted are 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.

We agreed to conduct the agreed upon procedures as follows:

- I. Select 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.
- II. Select 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.
- III. Verify if the department/program has a current Records Management Plan; determine if it is being followed and addresses both physical and electronic records.
- IV. 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.
- V. Determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

County of San Diego
Record Management Division
San Diego, California

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
January 28, 2021

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

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited thirteen (13) County Departments: Animal Services, Medical Examiner, Public Defender, Clerk of the Board, Office of Ethics & Compliance, Office of Strategy & Intergovernmental Affairs, Human Resources, Parks and Recreation, Agriculture, Weights & Measures, Environmental Health, Agency Contract Support, Behavioral Health, Public Administrator/Public Guardian/Public Conservator 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

We verified whether or not the department/program has a current Records Management Plan and determined if it is being followed and addresses both physical and electronic records.

Procedure IV

We determined if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. We also ensured departments have a procedure for placing legal holds on physical and electronic records.

Procedure V

We determined if the departments have identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

A. Animal Services

Procedure I

We tested the "Citations" and "Medical Treatment Records" record series and noted that the medical treatment Records are not maintained in accordance to the Department's retention schedule. The retention period for this record series prescribed in the Department's Retention Schedule is three (3) years. As of 2020, no medical treatment records within the Department's system have been destroyed. Exception noted.

Recommendation

We recommend the department destroy the records that have reached the maximum retention period of three (3) years or update the department retention schedule to accurately reflect the retention period needed for these records.

Management's Response

The Retention Schedule will be updated by January 31, 2021 to differentiate between paper vs. electronic records. Paper Medical Treatment records will continue on a 3-year retention schedule, while electronic records will be added with an indefinite retention schedule.

Procedure II

We tested the "Receipts" and "Customer Satisfaction Surveys" record series and noted exceptions for both record types. The retention period for receipts and customer satisfaction surveys prescribed in the Global Retention Schedule is two (2) and three (3) years respectively. As of 2020, no receipts within the Department's system have been destroyed. Additionally, in regards to customer satisfaction surveys, we would expect to see records dating back to 2017. The oldest record provided is from 2018. Exception noted.

Recommendation

We recommend the department destroy the records that have reached the maximum retention period or update the department retention schedule to accurately reflect the retention period needed for these records. Additionally, the Department should develop a method to track records and their related retention requirement.

Management's Response

Effective 2018, customer satisfaction surveys are no longer administered at the department level. Customer satisfaction surveys are available via public-facing websites. Additionally, The Global Retention Schedule is maintained by the Department of Purchasing & Contracting (DPC). Department of Animal Services will share this recommendation with (DPC).

Procedure III

We reviewed the Animal Services Records Management Plan and noted the contact information needs to be updated. Exception noted.

Recommendation

We recommend Management update the contact information noted within the Plan as well as review the Plan periodically to ensure the information is current.

Management's Response

The Records Management plan will be updated by January 31, 2021 to reflect current Records Coordinator. Records Management plan will be reviewed on an annual basis and as needed (change in staff) throughout the fiscal year.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

B. Medical Examiner

Procedure I

We tested the "Investigator's Call Log" and "Case Files Non-Homicide" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "P-Card Holder Retained" and "Disclosure Cards" record series. No exceptions noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

C. Public Defender

Procedure I

We tested the "Adult Misdemeanor Client Files" and "Dependency Client File" record series and noted that both record types are not in compliance with the Department's retention schedule. The retention period for both record series prescribed in the Department's Retention Schedule is eight (8) years. Adult Misdemeanor Client Files are maintained from 1993 to present. Dependency Client Files are maintained up to 2010. Exception noted.

Recommendation

We recommend that either the Misdemeanor and Dependency records passed the maximum retention period be destroyed, or the Department update their retention schedule to reflect the time period these records need to be maintained.

Management's Response

The Department was in the process of reviewing its retention schedule at the time of the audit to determine whether changes are needed. The review will be completed by 4/1/2021, and records past the retention period will be destroyed.

Procedure II

We tested the "Disclosure Cards" and "P-Card Holder Retained Documentation" record series. No exceptions noted as a result of the procedure.

Procedure III

We reviewed the Department's Record Management Plan and noted the offsite storage location needs to be updated with current information. Exception noted.

Recommendation

We recommend Management update the Department's Record Management Plan as well as review the Plan periodically to ensure the information is current.

Management's Response

Department will update its record management plan and will review it annually to ensure accurate information.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

D. Clerk of the Board

Procedure I

We tested the "COB-Assessment Appeals – Case Files" and "COB- Board of Supervisors Official Records - Audio" record series and noted the "COB- Board of Supervisors Official Records - Audio" record series is not maintained in compliance with the Department's Retention Schedule. The retention period for this record series prescribed in the Department's Retention Schedule is ten (10) years. The records currently retained electronically in the Department's network drive date back thirteen (13) years to 2007. Exception noted

Recommendation

We recommend the department destroy the records that have reached the maximum retention period of ten (10) years or update the department retention schedule to accurately reflect the retention period needed for these records.

Management's Response

The department will adhere to the current records retention schedule and has submitted an Application for Destruction of Records to have the files destroyed.

Procedure II

We tested the "Customer Satisfaction Surveys and Complaints" and "News Releases" record series. No exceptions noted as a result of the procedure.

Procedure III

We reviewed the Department's Record Management Plan and noted the offsite storage location and contact information needs to be updated with current information. Exception noted.

Recommendation

We recommend Management update the Department's Record Management Plan, as well as review the Plan periodically to ensure the information is current.

Management's Response

The revised Records Management Plan was submitted to the Clerk of the Board's Executive Office and has been approved and posted to the Record Services Website.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

E. Office of Ethics & Compliance

Procedure I

We tested the "Informal Case" and "Discrimination Case" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Accounts Payable" and "Disclosure Card" record series. The "Disclosure" record series is not maintained in compliance with the Global Retention Schedule. The retention period for the record series prescribed in the Global Retention Schedule is three (3) years. However, the records currently retained electronically in the Department's network drive date back five (5) years to 2015. Exception noted.

Recommendation

We recommend the Department destroy the records that have reached the maximum retention time according to the Global Retention Schedule.

Management Response

Record has properly been disposed of and Department will be more diligent in making sure to dispose of records in accordance with Department Retention schedule

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure

Procedure V

No exceptions noted as a result of the procedure.

F. Office of Strategy and Intergovernmental Affairs

Procedure I

We tested the "Board Position Letter to Board of Supervisors Lobbyist" and "Legislative Program" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "Statement of Economic Interest" record series. No exceptions noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

G. Human Resources

Procedure I

We tested the "Classification Studies" and "Exam Answer Sheet" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "P-Card Holder Retained" and "Correspondence" record series. No exception noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

H. Parks and Recreation

Procedure I

We tested the "Environmental Impact Reports" and "Parkland Dedication Ordinances" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Correspondence" and "P-Card Bank Reports" record series and noted that Correspondence records exceed their maximum retention period. The retention period for the Correspondence record series prescribed in the Global Retention Schedule is three (3) years. We noted that correspondence records maintained on the Department's S-Drive date back eight (8) years to 2012. Exception noted.

Recommendation

We recommend records that have reached their maximum retention period be destroyed and the Department develop a method to track records and their related retention deadlines.

Management Response

Management acknowledges that Correspondence records are maintained beyond the global retention period of three (3) years. These records have been maintained for a longer period because the history of these interactions is critical in responding to new issues. Management recognizes that these records need to be destroyed and will do so in accordance with the retention schedule. The Department will create a separate tracking mechanism for these constituent interactions that captures the content but allows the Department to destroy the actual correspondence in a timely fashion.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

I. Agriculture Weights & Measures

Procedure I

We tested the "Haz Mat Permit" and "Pesticide regulation program PRP Legal" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "P-Card Holder Retained" and "Correspondence" record series. No exceptions noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

J. Environmental Health

Procedure I

We tested the "LWQ HHW Grant Management" and "CHD-Vector" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "Accounts Payable" and "P-Card Holder Retained" record series. No exceptions noted as a result of the procedure.

Procedure III

We reviewed the Department's Record Management Plan and noted the offsite storage location needs to be updated from Iron Mountain to Corodata. Exception noted.

Recommendation

We recommend Management update the Department's Record Management Plan as well as review the Plan periodically to ensure the information is current.

Management Response

Management states the department does not have any off-site storage. A new Records Management Plan is under review for revision and is currently awaiting approval. The mention of Iron Mountain will be removed in the new Records Management Plan.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

K. Agency Contact Support

Procedure I

The procedure is not applicable for this department. Department records are maintained in accordance with the Global Retention Schedule only. No exception noted as a result of the procedure.

Procedure II

We tested the "P-Card Holder Retained" and "Correspondence" record series. No exception noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

L. Behavioral Health

Procedure I

We tested the "Drug and Alcohol Client" and "Alcohol and Drug" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested "P-Card Holder" record series; this is the only record applicable to the global record retention schedule. No exceptions noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

M. Public Administrator/Public Guardian/Public Conservator

Procedure I

We tested the "PAPG Cash and Revenue Report" and "PAPG Real Property Sales Report" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "Accounts Payable" and "P-Card Holder Retained" record series. No exceptions noted as a result of the procedure.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.