

**COUNTY OF SAN DIEGO**  
**RECORDS MANAGEMENT PROGRAM**  
**INDEPENDENT ACCOUNTANT'S REPORT**  
**May 12, 2023**

**COUNTY OF SAN DIEGO  
RECORDS MANAGEMENT PROGRAM  
AGREED-UPON PROCEDURES  
TABLE OF CONTENTS  
May 12, 2023**

	<u>Page</u>
<b>Independent Accountant’s Report .....</b>	<b>1</b>
<b>Exhibit A</b>	
Procedures for Engagement of Review .....	3
<b>Department</b>	
<b>A.</b> Chief Administrative Office.....	4
<b>B.</b> Treasurer/Tax Collector .....	5
<b>C.</b> Library .....	7
<b>D.</b> Probation.....	9
<b>E.</b> HHSA - Self Sufficiency Services .....	10
<b>F.</b> Citizens Law Enforcement Review Board .....	11
<b>G.</b> HHSA - Human Resources .....	13
<b>H.</b> Planning & Development Services.....	14
<b>I.</b> HHSA - Child Welfare Services .....	16
<b>J.</b> Office of Emergency Services.....	18

## **Independent Accountant's Report**

County of San Diego  
Record Management Division  
San Diego, California

We have performed the procedures enumerated below on the Global Retention Schedule and respective Records Management Program of the individual departments within the County of San Diego for the period July 1, 2021 through June 30, 2022. The County of San Diego is responsible for the Global Retention Schedule. Each individual department; Chief Administrative Office, Treasurer/Tax Collector, Library, Probation, HHSA – Self Sufficiency Services, Citizens Law Enforcement Review Board, HHSA – Human Resources, Planning & Development Services, HHSA – Child Welfare Services, and Office of Emergency Services is responsible for the Department Records Management Program.

The County of San Diego has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with the Global Retention Schedule and each department's compliance with their Records Management Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We agreed to conduct the agreed upon procedures as follows:

- I. We will 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. We will 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. We will 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. We will 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. We will determine if department has identified trusted records vs non-trusted records and if trusted records are being stored in a trusted system.

The results of each procedure are documented in Exhibit A of the report.

We were engaged by the County of San Diego to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Global Retention Schedule and respective Records Management Program of the individual departments within the County of San Diego. 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.

We are required to be independent of the County of San Diego and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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  
May 12, 2023

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

**PROCEDURES FOR ENGAGEMENT OF REVIEW**

We visited ten (10) County Departments: Chief Administrative Office, Treasurer/Tax Collector, Library, Probation, HHSA - Self-Sufficiency Services, Citizens Law Enforcement Review Board, HHSA - Human Resources, Planning & Development Services, HHSA - Child Welfare Services, Office of Emergency 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**

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.

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

**A. Chief Administrative Office**

**Procedure I**

Results: We inspected the "CAO Group Quarterlies" and "County Strategic Plan" record series. No exceptions noted as a result of the procedure.

**Procedure II**

Results: We inspected the "Correspondence (Received)" and "Public Records Act Requests" record series. No exceptions noted as a result of the procedure.

**Procedure III**

Results: No exceptions noted as a result of the procedure.

**Procedure IV**

Results: We inspected the Chief Administrative Office Records Management Plan and noted that the plan did not include the procedures for legal holds.

**Recommendation:**

We recommend that the Chief Administrative Office update the Records Management Plan to include a policy and procedure for legal holds.

**Management's Response:**

The Chief Administrative Office has updated the Records Management Plan to include the legal holds process and provided the updated plan to the County Records Services Department on March 8, 2023.

**Procedure V**

Results: No exceptions noted as a result of the procedure.

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

**B. Treasurer/Tax Collector**

**Procedure I**

Results: We inspected the "Financial: Refund Documentation" and "Payment Processing Reports" record series and noted that the Payment Processing Reports are not maintained in accordance with the Department's retention schedule. The retention period for this record series prescribed in the Department's Retention Schedule is five (5) years. Exception noted.

Recommendation:

We recommend that either the Payment Processing Report be destroyed, or the Department update the retention schedule to reflect the time period these records need to be maintained.

Management Response:

Treasurer/Tax Collector will discuss the finding with Payment Processing and Records Service to address the best solution for this finding.

**Procedure II**

Results: We inspected the "Disclosure Cards" and "Public Records Act Requests" record series. No exceptions noted as a result of the procedure.

**Procedure III**

Results: We inspected the Treasurer/Tax Collector Records Management Plan and noted the location of onsite storage was incorrect. Additionally, Policy CAO 0040-09 requires that each plan have procedures for the destruction of electronic records.

Recommendation:

We recommend that the Treasurer/Tax Collector update the Records Management Plan to reflect the proper location for storing records on-site and include proper procedures for destroying electronic records.

Management's Response:

The Treasurer/Tax Collector Department will update the Records Management Plan to reflect new room numbers where records are stored. Also, they will add a section to the Records Management Plan to explain the process of destroying electronic records.

**Procedure IV**

Results: No exceptions noted as a result of the procedure.

**Procedure V**

Results: We inspected the Treasurer/Tax Collector Records Management Plan and noted that the plan did not include information related to the trusted system being utilized for the storage of trusted records.

Recommendation:

We recommend that the Treasurer/Tax Collector update the Records Management Plan to display the current system in use for storing trusted records.

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

Management's Response:

The Treasurer/Tax Collector Department will update the plan to display "SharePoint" as the current trusted system in use for storing trusted records.



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

**C. Library**

**Procedure I**

Results: We inspected the "Internet DVD Video Consent Form" and "Key Control Records" record series and noted exceptions for both record types. The retention period for the Internet DVD Video Consent Form and Key Control Records prescribed in the Department's Retention Schedule is "After Age 18 +2 years" and "After Termination +1 year", respectively. Records exceeded retention period and had not been destroyed. Exception noted.

Recommendation:

We recommend that the Internet DVD Video Consent Form that have exceeded the retention period be destroyed, or the Department update their retention schedule to reflect the time period these records need to be maintained. Also, we recommend that the Key Control Record include a termination date and require all new employees to sign this form.

Management's Response:

The Library department will submit an AUD-100 form for the destruction of the Internet Consent Forms. Regarding key control, the Library will work with the Library's facilities unit to update key control procedures. Estimated completion will be May 15, 2023.

**Procedure II**

Results: We inspected the "Disclosure Cards" record series and noted that the record type was not in compliance with the Global retention schedule. The retention period for the record series prescribed in the Global Retention Schedule is three (3) years. Records exceeded the retention period of three (3) years and had not yet been destroyed. Exception noted.

Recommendation:

We recommend the department destroy records in accordance with the approved plan or update the plan to reflect the time period these records need to be maintained.

Management's Response:

The Library's Human Resources Division will fill out an AUD-100 form to request destruction of the disclosure cards per the global retention schedule. Estimated completion date is May 15, 2023.

**Procedure III**

Results: We inspected the Library Records Management Plan and noted that the plan had not been updated since 2010. Exception noted.

Recommendation:

We recommend that the Library update the Records Management Plan to reflect the current contact information and personnel responsible for certain tasks.

Management's Response:

The Library department will update the Records Management Plan accordingly by May 15, 2023.

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

**Procedure IV**

Results: No exceptions noted as a result of the procedure.

**Procedure V**

Results: We inspected the Library Records Management Plan and noted that the plan did not include the trusted system currently in use.

**Recommendation:**

We recommend that the Library update the Records Management Plan to display the current trusted system in place for tracking and storing trusted records.

**Management's Response:**

The Library department will remove Iron Mountain from the Records Management Plan and will update the plan accordingly by May 15, 2023.

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

**D. Probation**

**Procedure I**

Results: We inspected the "Probation Case & Client Files" and "Probation Volunteers in Probation (VIP) Documentation" record series. No exceptions noted as a result of the procedure.

**Procedure II**

Results: We inspected the "Accounts Receivable" and "Public Records Act Requests" record series and noted that Public Records Act Request record is not in compliance with the Global Retention Schedule. The retention period for the record series prescribed in the Global Retention Schedule is three (3) years. Records exceeded the retention period of three (3) years and had not yet been destroyed. Exception noted.

Recommendation:

We recommend the department destroy records in accordance with the approved plan or update the plan to reflect the time period these records need to be maintained.

Management's Response:

The Probation Department will destroy the records that are past the retention period. The Department will review the Records Management Plan and procedures with the necessary staff and be more diligent in maintaining its records within the required retention periods.

**Procedure III**

Results: We inspected the Probation Records Management Plan and noted that it was not the current plan that the Probation Department are following. The Probation department provided the updated Records Management Plan as of January 2023 and are currently following this updated plan. No exception noted.

**Procedure IV**

Results: We inspected the Records Management Plan and noted that the plan did not include legal holds procedures. Exception noted.

Recommendation:

We recommend that the Probation Department update the Records Management Plan to include a policy and procedure for legal holds.

Management's Response:

The Probation Department will review the Records Management Plan and procedures with the necessary staff.

**Procedure V**

Results: No exceptions noted as a result of the procedure.

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

**E. HHSA – Self Sufficiency Services**

**Procedure I**

Results: We inspected the “Appeals” and “SNAP CalFresh and TANF CalWorks Work Participation Rate and Quality Control Reviews” record series and noted that Appeals record is not in compliance with the retention schedule. The retention period for the record series prescribed is three (3) years. Records exceeded the retention period of three (3) years and had not yet been destroyed.

Recommendation:

We recommend that the Department follow the policy and destroy records outside the maximum retention period, or the Department update the retention schedule to reflect the time period these records need to be maintained.

Management’s Response:

HHSA -Self Sufficiency Services agrees destruction date was January 2023, but did not want to destroy records under audit. We will initiate the destruction request for the Appeals records that are eligible for destruction. The anticipated completion date of records destruction is April 2023.

**Procedure II**

Results: We inspected the “P-Card Holder Retained Documentation” and “Acquisition Records” record series. The “P-Card Holder Retained Documentation” 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 “After Payment +5 years”. However, the records are currently maintained from 2014 to present. Exception noted.

Recommendation:

We recommend the department destroy records in accordance with the approved plan or update the plan to reflect the time period these records need to be maintained.

Management Response:

HHSA – Self Sufficiency Services will initiate the destruction request for the P-Card records that are eligible for destruction. The anticipated completion date of records destruction is April 2023.

**Procedure III**

Results: No exceptions noted as a result of the procedure.

**Procedure IV**

Results: No exceptions noted as a result of the procedure.

**Procedure V**

Results: No exceptions noted as a result of the procedure.

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

**F. Citizens Law Enforcement Review Board**

**Procedure I**

Results: We inspected the "CLERB Agendas and Minutes" and "Closed Case Tracking Log" record series and noted exceptions for both record types. The retention period for the CLERB Agendas and Minutes and Closed Case Tracking Log prescribed in the Department's Retention Schedule is eight (8) years and five (5) years, respectively. Records exceeded the retention periods and need to be destroyed. Exception noted.

Recommendation:

We recommend that either the CLERB Agendas and Minutes and Closed Case Tracking Log records be destroyed, or the Department update the retention schedule to reflect the time period these records need to be maintained.

Management's Response:

The Citizens Law Enforcement Review Board agrees with the auditor's recommendations and will comply by May 2023.

**Procedure II**

Results: We inspected the "Disclosure Cards" and "Public Records Act Requests" record series and noted exceptions on both record types. The retention period for the Disclosure Cards and Public Records Act Requests prescribed in the Department's Retention Schedule is three (3) years. Records exceeded the retention periods and had to be destroyed. Exception noted.

Recommendation:

We recommend the department destroy records in accordance with the approved plan or update the plan to reflect the time period these records need to be maintained.

Management's Response:

The Citizens Law Enforcement Review Board agrees with the auditor's recommendations and will comply by May 2023.

**Procedure III**

Results: We inspected the Citizens Law Enforcement Review Board Records Management Plan and noted that the plan did not include current contact information, trusted systems for tracking and storing electronic and paper records, and proper procedures for destroying records.

Recommendation:

We recommend that the Citizens Law Enforcement Review Board update the Records Management Plan to reflect the current information.

Management's Response:

The Citizens Law Enforcement Review Board agrees with the auditor's recommendations and will comply by May 2023.

**Procedure IV**

Results: No exceptions noted as a result of the procedure.

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

**Procedure V**

Results: No exceptions noted as a result of the procedure.

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

**G. HHSA - Human Resources**

**Procedure I**

Results: We inspected the "HR Internal Investigations" record series. No exception noted as a result of the procedure.

**Procedure II**

Results: We inspected the "Disclosure Cards" record series. No exception noted as a result of the procedure.

**Procedure III**

Results: No exceptions noted as a result of the procedure.

**Procedure IV**

Results: No exceptions noted as a result of the procedure.

**Procedure V**

Results: No exceptions noted as a result of the procedure.

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

**H. Planning & Development Services**

**Procedure I**

Results: We inspected the "Code Enforcement Case File – Court Case" and "Public Nuisance Abatement" record series and noted an exception for the Public Nuisance Abatement record series. The retention period for the Public Nuisance Abatement record series prescribed in the Department's Retention Schedule is "After Close +7 years". Records exceeded the retention periods and need to be destroyed. Exception noted.

Recommendation:

We recommend that either the Public Nuisance Abatement record series be destroyed, or the Department update the retention schedule to reflect the time period these records need to be maintained.

Management's Response:

Before the audit was completed, the request to destroy the records was requested and rectified as of January 17, 2023. The retention schedule will be reviewed monthly to ensure destruction of records is completed.

**Procedure II**

Results: We inspected the "Accounts Receivable" and "Public Records Act Requests" record series and noted exceptions on both record types. The retention period for the Accounts Receivable and Public Records Act Requests prescribed in the Department's Retention Schedule is five (5) years and three (3) years, respectively. Records exceeded the retention periods and need to be destroyed. Exception noted.

Recommendation:

We recommend that the Accounts Receivable and Public Records Act Request record series are passed the maximum retention period be destroyed.

Management's Response:

The Accounts Receivable division requested the destruction of the monthly reconciliation but was informed by DPC that it was not on the Global Retention Schedule. In October 2022, the Planning and Development Services department requested to have monthly reconciliation added to the Global Retention Schedule. However, the request is still pending and has not been approved. The Accounts Receivable would have been destroyed in accordance with the records retention schedule, if not for the pending request.

Before the audit was completed, the request to destroy the records was requested and rectified as of January 31, 2023. The retention schedule will be reviewed monthly to ensure destruction of records is completed.

**Procedure III**

Results: No exceptions noted as a result of the procedure.

**Procedure IV**

Results: No exceptions noted as a result of the procedure.



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

**Procedure V**

Results: No exceptions noted as a result of the procedure.

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

**I. HHSA – Child Welfare Services**

**Procedure I**

Results: We inspected the “Case Files with No Report Sent to DOJ” and “Fatality Case Files” record series. No exceptions noted as a result of the procedure.

**Procedure II**

Results: We inspected the “Accounts Receivable” and “Public Records Act Requests” record series and noted an exception for the Accounts Receivable record series. The retention period for Accounts Receivable prescribed in the Global Retention Schedule is five (5) years. Records exceeded the retention periods and need to be destroyed. Exception noted.

**Recommendation:**

We recommend the department destroy records in accordance with the approved plan or update the plan to reflect the time period these records need to be maintained.

**Management’s Response:**

HHSA – Child Welfare Services will destroy the first page of the accounts receivable document in accordance with the retention guidelines. However, the Department will retain the second page of the document per legal advisement. Moving forward, the Notice of Payment will be stored separately and by year in order to ensure adherence with the retention policy.

**Procedure III**

Results: We inspected the HHSA – Child Welfare Services Records Management Plan and noted that the Records Management Plan is not current. The Records Management Plan did not include the trusted system ERMS (Electronic Records Management System).

**Recommendation:**

We recommend that the Department update the Records Management Plan to address the current record systems in use to store electronic records.

**Management’s Response:**

The HHSA – Child Welfare Services will revise the Records Management Plan to incorporate policies and procedures regarding the identification and management of records.

**Procedure IV**

Results: We inspected the HHSA – Child Welfare Services Records Management Plan and noted that the plan needed to be updated for the process of destroying records. Specifically, the plan reflected procedures for the entire HHSA department and the HHSA - Child Welfare Services department deviates from the procedures noted.

**Recommendation:**

We recommend that the HHSA – Child Welfare Services update the Records Management Plan to include a policy and procedure for destroying records, and creating a Records Management Plan that is meant only for HHSA – Child Welfare Services.

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

Management's Response:

The HHSA – Child Welfare Services will revise the Records Management Plan to incorporate policies and procedures regarding the identification and management of records requiring a legal hold.

**Procedure V**

Results: We inspected the HHSA – Child Welfare Services Records Management Plan and noted that the plan needed to be updated for the trusted systems currently in place for tracking and storing records.

Recommendation:

We recommend that the HHSA – Child Welfare Services update the Records Management Plan to include the trusted systems currently in place for tracking and storing records.

Management's Response:

The HHSA – Child Welfare Services will revise the Records Management Plan to incorporate policies and procedures regarding the identification and management of records.

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

**J. Office of Emergency Services**

**Procedure I**

Results: We inspected the "Disaster Service Workers and Volunteer Records" and "Emergency Services General Reports" record series and noted exceptions for both record types. The retention period for the Disaster Service Workers and Volunteer Records and Emergency Services General Reports prescribed in the Department's Retention Schedule is five (5) years and "After Completion +15 years", respectively. Records exceeded the retention periods and need to be destroyed. Exception noted.

Recommendation:

We recommend that the Disaster Service Workers and Volunteer Records and Emergency Services General Reports record series are passed the maximum retention period be destroyed, or the Department update the retention schedule to reflect the time period these records need to be maintained.

Management's Response:

Records will be destroyed by administrative staff according to the current records retention schedule by June 30, 2023.

**Procedure II**

Results: We inspected the "Accounts Receivable" and "Public Records Act Requests" record series and noted exceptions for both record types. The retention period for Accounts Receivable and Public Records Act Requests prescribed in the Global Retention Schedule is five (5) and three (3) years, respectively. Records exceeded the retention periods and had to be destroyed. Exception noted.

Recommendation:

We recommend the department destroy records in accordance with the approved plan or update the plan to reflect the time period these records need to be maintained.

Management's Response:

Records will be destroyed by the administrative staff according to the current records retention schedule by June 30, 2023.

**Procedure III**

Results: No exceptions noted as a result of the procedure.

**Procedure IV**

Results: No exceptions noted as a result of the procedure.

**Procedure V**

Results: We inspected the Office of Emergency Services Records Management Plan and noted that the plan needed to be updated for the trusted systems currently in place for tracking and storing records.

Recommendation:

We recommend that the Office of Emergency Services update the Records Management Plan to include the trusted systems currently in place for tracking and storing records.

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

Management's Response:

The Records Management Plan will be updated by administrative staff to include the Department's trusted systems and published on the County of San Diego Records Retention Insight page by June 30, 2023.