

COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
March 12, 2024

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
AGREED-UPON PROCEDURES
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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, 2022 through June 30, 2023. The County of San Diego is responsible for the Global Retention Schedule. Each individual department; CAO – Ethics & Compliance, Clerk of the Board, County Technology Office, Human Resources, Agriculture Weights & Measures, Environmental Health & Quality, Parks & Recreation, Animal Services, Medical Examiner, Public Defender, HHS – Agency Contract Support, and HHS – Behavioral Health 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 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.
- 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.
- III. We verified if the department/program has a current Records Management Plan; determined if it addresses both physical and electronic records.
- IV. We determined if departments are following proper records destruction procedures for paper and electronic records pursuant to CAO Policy 40-9. Also, we will ensure departments have a procedure for placing legal holds on physical and electronic records.
- V. We determined if the 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 is not intended to be and should not be used by anyone other than those specified parties.

DavisFarrLLP

Irvine, California
March 12, 2024

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

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited twelve (12) County Departments: CAO – Ethics & Compliance, Clerk of the Board, County Technology Office, Human Resources, Agriculture Weights & Measures, Environmental Health & Quality, Parks & Recreation, Animal Services, Medical Examiner, Public Defender, HHS – Agency Contract Support, and HHS – Behavioral Health 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 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.

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EXHIBIT A**

A. CAO – Ethics & Compliance

Procedure I

Results: We inspected the “Discrimination Case Files” and “Hotline Case Files” record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the “Accounts Receivable”, “Departmental Personnel File”, and “Inventory” record series. No exceptions noted as a result of the procedure.

Procedure III

Results: We inspected the CAO – Ethics & Compliance Records Management Plan and noted that the plan needs to be updated with new Department name: Office of Ethics, Compliance, and Labor Standards, and the name of the new director: Branden Butler.

Recommendation:

We recommend that the CAO-Ethics & Compliance update the Records Management Plan to reflect the current version of the Records Management Plan.

Management’s Response:

The CAO-Ethics & Compliance Department will work to expedite and update the Records Management Plan to reflect the new CAO-Ethics & Compliance Director as well as current processes in place. An updated copy will be provided to DPC for inclusion and updated on the Records Services website.

Procedure IV

Results: We inspected the Records Management Plan. No exceptions noted as a result of this procedure.

Procedure V

Results: We inspected the CAO – Ethics & Compliance Records Management Plan and noted that the plan did not include current information related to the trusted system being utilized for the storage of trusted records.

Recommendation:

We recommend that the CAO – Ethics & Compliance update the Records Management Plan to display the current system in use for storing trusted records.

Management’s Response:

The current Records Management Plan does not have a detailed description of how we store records in a trusted system. The CAO – Ethics & Compliance Department will work to draft how files are kept and stored on a shared drive within the department and this description will be incorporated into the newly revised Records Management Plan that will be submitted to DPC for inclusion on the Records Services website.

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B. Clerk of the Board

Procedure I

Results: We inspected the "Assessment Appeals – Case Files" and "Clerk of the Board Permanent Records" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Departmental Personnel File", and "Inventory" record series. No exceptions noted as a result of the procedure.

Procedure III

Results: We inspected the Clerk of the Board Records Management Plan and noted that it was not the current plan that the Clerk of the Board Department are following. The Clerk of the Board Department provided the updated Records Management Plan as of June 1, 2023. No exception noted as a result of the procedure.

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 Clerk of the Board Department update the Records Management Plan to include a policy and procedure for legal holds.

Management's Response:

The Clerk of the Board Department has amended the records management plan to include language to specifically address legal holds and has routed the plan for review and approval.

Procedure V

No exceptions noted as a result of the procedure.

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C. County Technology Office

Procedure I

Results: The County Technology Office Department does not have a Departmental Records Retention Schedule and only follows the Global Retention Schedule. As such, auditor was unable to perform this audit procedure.

Procedure II

Results: We inspected the "P-Card Holder Retained Documentation", "Departmental Personnel File", and "Inventory" record series. No exceptions noted as a result of the procedure.

Procedure III

Results: We inspected the County Technology Office Records Management Plan and noted that it was not the current plan that the County Technology Office Department are following. The County Technology Office Department provided the updated Records Management Plan as of December 1, 2023. No exception 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.

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D. Human Resources

Procedure I

Results: We inspected the "Medical Standards Documents" and "Workers Compensation Future Medical Claims Files" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Departmental Personnel File", and "Inventory" 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: No exceptions noted as a result of the procedure.

Procedure V

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

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E. Agriculture Weights & Measures

Procedure I

Results: We inspected the "AG Standards/AG Water Quality Permit", "Integrated Pest Management IPC Inspection" and "Pesticide Regulation Program PRP Permit" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Departmental Personnel File", and "Inventory record series. The "Departmental Personnel File" 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 Termination +3 years". However, the records are currently maintained from 2018 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:

The Agriculture Weights & Measures Department agrees with the above recommendation and will take the following actions:

- Review the following policies:
 - AWM Departmental Records Management Plan
 - Global Retention Schedule Policy
 - E-Record Approved AUD-100 Procedure
 - DHR Policy 1201: HR Records Retention
- Prepare AUD-100 Form to request destruction of HR Files (physical and electronic) of terminated personnel after three years of termination. *Completion date: on or before the end of February 2024.*
- Create and implement a Departmental Personnel Files guideline for creating and maintaining employee files. *Completion date: on or before the end of February 2024.*
- The departmental HR team will perform a bi-annual internal audit of HR Records Management to determine records that will be due for destruction and process the request for destruction timely: *Timeline: The internal audit will be every June 1st and December 1st of each year.*
- Policies, LMS training, departmental guidelines, and meetings about Records Management will be provided and assigned to current departmental HR staff and will be included in their respective Outlook Calendar reminders. *Completion date: on or before the end of March 2024.*
- Policies, LMS training, departmental guidelines, and meetings about Records Management will be part of the Onboarding programs for all newly hired HR staff and will be included in their respective Outlook Calendar reminders. *Timeline: As needed when new staff are hired.*

Procedure III

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

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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 Agriculture Weights & Measure Department update the Records Management Plan to include a policy and procedure for legal holds.

Management's Response:

The Agriculture Weights & Measures Department has sought guidance from the auditor and will update the plan with the suggested verbiage as follows: **Legal Holds:** *Any record on which a legal hold has been placed will be retained until such time as County Counsel releases it.* Completion date: March 31, 2024.

Procedure V

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

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F. Environmental Health & Quality

Procedure I

Results: We inspected the "FHD Permit Application", "HMD-Cupa Business Plan Site Maps and Hazardous Materials Location Information", and "LWQD-Mobile Home Park Records" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Departmental Personnel File", and "Inventory" record series and noted that the Departmental Personnel File are not maintained in accordance with the Global Retention Schedule. The retention period for this record series prescribed in the Global Retention Schedule is "After Termination +3 Years". Records exceeded retention period and had not been destroyed. Exception noted.

Recommendation:

We recommend that the Departmental Personnel File be destroyed.

Management's Response:

The Environmental Health & Quality Department agrees with the auditor's recommendation, and the following action will be taken to improve the situation. Our departmental personnel will review all personnel records and destroy all expired documents according to the Global Retention Schedule by the end of April 2024. Human Resources record custodian will be trained for Global Retention Schedule by the end of June 2024.

Procedure III

Results: No exceptions as a result of the procedure.

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 Environmental Health & Quality Department update the Records Management Plan to include a policy and procedure for legal holds.

Management's Response:

The Environmental Health & Quality Department agrees with the auditor's comments and recommendation, and the following correction action will be taken. Our department records coordinator will update the records plan to document the procedures for legal holds by the end of March 2024. The finalized document will be sent out to all staff members for awareness via email. All supervisors will be trained for updated content by the end of June 2024.

Procedure V

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

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G. Parks & Recreation

Procedure I

Results: We inspected the "Park Master Plans" and "Site Management Records" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Inventory", and "P-Card Holder Retained Documentation" 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: No exceptions noted as a result of the procedure.

Procedure V

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

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H. Animal Services

Procedure I

Results: We inspected the "Signature Cards, Adoption Contracts" and "Dog License Application form" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Departmental Personnel File", and "Inventory" 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: No exceptions noted as a result of this procedure.

Procedure V

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

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I. Medical Examiner

Procedure I

Results: We inspected the "Case Files Homicide & DOE's" and "Hazardous Waste Permit" record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the "Accounts Receivable", "Departmental Personnel File", and "Inventory" 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 Records Management Plan and noted that the plan did not include legal holds procedures. Exception noted.

Recommendation:

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

Management's Response:

The Medical Examiner Department will update its records management plan to reflect current procedures for legal holds.

Procedure V

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

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J. Public Defender

Procedure I

Results: We were unable to perform our procedure for testing record types from the departmental retention schedule due to confidentiality of the record types. As such, we selected an additional 2 record types from the global retention schedule.

Procedure II

Results: We inspected the "Accounts Payable", "Departmental Personnel File", "Hiring Documents", "P-Card Holder Retained Documentation", and "Inventory" record series. No exceptions noted as a result of the procedure.

Procedure III

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

Procedure IV

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

Procedure V

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

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K. HHSa – Agency Contract Support

Procedure I

Results: The HHSa – Agency Contract Support Department does not have a Departmental Records Retention Schedule and only follows the Global Retention Schedule. As such, auditor was unable to perform this audit procedure.

Procedure II

Results: We inspected the “Correspondence (Outgoing and Signed)”, “P-Card Holder Retained Documentation”, and “Inventory” 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: No exceptions noted as a result of the procedure.

Procedure V

Results: We inspected the HHSa – Agency Contract Support Records Management Plan and noted that the plan did not include the trusted system currently in use.

Recommendation:

We recommend that the HHSa – Agency Contract Support update the Records Management Plan to include the trusted systems currently in place for tracking and storing records.

Management’s Response:

The HHSa – Agency Contract Support Department accepted the auditor’s recommendation and will update the Records Management Plan to include the trusted systems currently in place for tracking and storing records.

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L. HSA – Behavioral Health Sciences

Procedure I

Results: We inspected the “BH Alcohol and Drug Services Client Records”, “BH Contract Files Alcohol and Drug Services”, and “BH Original Records and Supporting Documents” record series. No exceptions noted as a result of the procedure.

Procedure II

Results: We inspected the “P-Card Holder Retained Documentation” record series. No exceptions noted as a result of the procedure.

Procedure III

Results: We inspected the HSA – Behavioral Health Sciences Records Management Plan and confirmed that the Department follows additional procedures under the “Mega Rule”. The “Mega Rule” is a policy in place for retaining records in both the Departmental Retention Schedule and Global Retention Schedule beyond the retention time frame. 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.