

COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
MAY 19, 2025

**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, 2023 through June 30, 2024. The County of San Diego is responsible for the Global Retention Schedule. Each individual department; Assessor/Recorder/County Clerk, Auditor and Controller, Civil Service Commission, Communications Office, County Counsel, Economic Development and Government Affairs, Public Works, Child Support Services, District Attorney, Sheriff, Aging and Independence Services, HHSA – Public Health, Housing and Community Development 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 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. 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 American Institute of Certified Public Accountants. 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.

DavisFarr LLP

Irvine, California
May 19, 2025

**COUNTY OF SAN DIEGO
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EXHIBIT A**

PROCEDURES FOR ENGAGEMENT

We contacted thirteen (13) County Departments: Assessor/Recorder/County Clerk, Auditor and Controller, Civil Service Commission, Communications Office, County Counsel, Economic Development and Government Affairs, Public Works, Child Support Services, District Attorney, Sheriff, Aging and Independence Services, HHSA – Public Health, Housing and Community Development 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 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 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.

The subsequent pages provide the results for each department, as determined by the procedures performed.

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EXHIBIT A**

A. Assessor/Recorder/County Clerk

Procedure I

Results: We inspected the "Notary Journals" and "Public Records Request" record series. The Public Records Requests record series is not being retained in accordance with the Departmental Record Retention Schedule of 5 years. Records from 2015 and 2016 should have been destroyed in 2020 and 2021, respectively, are still being held as of June 30, 2024. Exception noted.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File," record series. The Accounts Payable record is not being retained in accordance with the Global Record Retention Schedule of 5 years, and the Departmental Personnel Files are retained beyond the period after Termination +3 years.

Accounts Payable records from 2013 and 2018, which should have been destroyed in 2018 and 2023, respectively, are still being retained as of June 30, 2024. Similarly, Departmental Personnel Files from 2018 and 2019, which should have been destroyed in 2021 and 2022, respectively, are also still being retained as of June 30, 2024. Exception noted.

Procedure III

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

Procedure IV

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

Procedure V

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

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B. Auditor and Controller

Procedure I

Results: We inspected the "ACFR Packet" and "Interest Apportionment" record series. The Interest Apportionment Report is not being retained in accordance with the Departmental Record Retention Schedule of 15 years. The Report dated April 30, 2008 should have been destroyed in 2023 is still being held as of June 30, 2024. Exception noted.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File" record series. No exceptions were noted as a result of this procedure.

Procedure III

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

Procedure IV

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

Procedure V

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

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C. Civil Service Commission

Procedure I

Results: We inspected the "Regular Meeting Agenda" and "Appeal form" record series. The Regular Meeting Agenda is not being retained in accordance with the Departmental Record Retention schedule of 3 years, and the Appeal form is retained beyond the retention period of 42 months.

The Meeting Agenda dated January 16, 2019, which should have been destroyed in 2022, is still being held as of June 30, 2024. Similarly, the Appeal form dated April 2021, which should have been destroyed by July 2024, is still being held as of April 2025. Exceptions noted.

Procedure II

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

Procedure III

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

Procedure IV

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

Procedure V

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

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D. Communications Office

Procedure I

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

Procedure II

Results: We inspected the "P-Card Holder Retained Documentation" and "Site Evacuation Plans" record series. The P-Card Holder Retained Documentation is not being retained in accordance with the Global Retention Schedule, which stipulates retention for 'after payment + 5 years.' Records with transactions dated 2018, which should have been destroyed in 2023, are still being held as of June 30, 2024. Exception noted.

Procedure III

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

Procedure IV

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

Procedure V

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

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E. County Counsel

Procedure I

Results: We inspected the "Billing Time Sheet" and "Statement of Economic Interest" record series. No exceptions were noted as a result of this procedure.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File" record series. No exceptions were noted as a result of this procedure.

Procedure III

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

Procedure IV

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

Procedure V

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

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F. Economic Development and Government Affairs

Procedure I

Results: We inspected the "SIA-Correspondence" and "SIA-Legislative Program" record series. The SIA-Correspondence is not being retained in accordance with the Departmental Record Retention Schedule, which mandates retention for 10 years. The record dated May 6, 2014, which should have been destroyed in May 2024, is still being held as of June 30, 2024. Exception noted.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File" record series. No exceptions were noted as a result of this procedure.

Procedure III

Results: We inspected the Records Management Plan and noted the plan is not current. The plan needs to be updated with the new Department name; Economic Development and Government Affairs, the title of responsible officials and current record management procedures of the department. Exception noted.

Procedure IV

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

Procedure V

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

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G. Public Works

Procedure I

Results: We inspected the "CIP Project File" and "Traffic Engineering Road Area Files" record series. No exceptions were noted as a result of this procedure.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File" record series. The Departmental Personnel File is not being retained in accordance with the Global Record Retention Schedule, which specifies retention for 'after Termination + 3 years.' The personnel file dated July 2020, which should have been destroyed by August 2023, is still being held as of June 30, 2024. Exception noted

Procedure III

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

Procedure IV

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

Procedure V

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

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H. Child Support Services

Procedure I

Results: We inspected the "Disbursement Documentation" and "Investigation Files" record series. No exceptions were noted as a result of this procedure.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File" record series. The Departmental Personnel File is not being retained in accordance with the Global Record Retention Schedule, which specifies retention for 'after Termination + 3 years.' The personnel separation file dated May 6, 2021, which should have been destroyed in May 2024, is still being held as of June 30, 2024. Exception noted.

Procedure III

Results: We inspected the Records Management Plan and noted the plan needs to be updated to include the system used for tracking and storing electronic records.

Procedure IV

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

Procedure V

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

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I. District Attorney

Procedure I

Results: We inspected the "Adult Misdemeanor Case Files" and "Non-Violent Felony Conviction" record series. The Adult Misdemeanor Case file is not being retained in accordance with the Departmental Record Retention Schedule, which mandates retention for 5 years. The record dated September 9, 2006, which should have been destroyed in 2011, is still being held as of June 30, 2024. Exception noted.

Procedure II

Results: We inspected the "Accounts Payable" record series. No exceptions were noted as a result of this procedure.

Procedure III

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

Procedure IV

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

Procedure V

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

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J. Sheriff

Procedure I

Results: We inspected "various FSD Forms" and "Information for Court Appearance" record series. The various FSD Forms are not being retained in accordance with the Departmental Record Retention Schedule, which specifies a retention period of 5 years. Additionally, the Information for Court Appearance records are being retained beyond the established retention period of 2 years.

FSD Forms from September 2018, which should have been destroyed in September 2023, are still being held as of June 30, 2024. Similarly, the Information for Court Appearance dated March 2022, which should have been destroyed in March 2024, is also still being held as of June 30, 2024. Exceptions noted.

Procedure II

Results: We inspected the "Accounts Payable" and "Departmental Personnel File" record series. The Accounts Payable record is not being retained in accordance with the Global Record Retention Schedule, which mandates a retention period of 5 years. The record dated December 2018, which should have been destroyed in December 2023, is still being held as of June 30, 2024. Exception noted.

Procedure III

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

Procedure IV

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

Procedure V

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

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K. Aging and Independence Services

Procedure I

Results: We inspected the "AIS Ombudsman Program Facility File" and "AIS RSVP" records. No exceptions were noted as a result of this procedure.

Procedure II

Results: We inspected the "Accounts Payable" record series. No exceptions were noted as a result of this procedure.

Procedure III

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

Procedure IV

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

Procedure V

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

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L. HHSA – Public Health

Procedure I

Results: We inspected the “Central Client Admin Charts” and “Central Medical Therapy Program” records. The Central Client Admin Chart is not being retained in accordance with the Departmental Record Retention Schedule, which specifies a retention period of 7 years. The record dated September 6, 2012, which should have been destroyed in 2019, is still being held as of June 30, 2024. Exception noted.

Procedure II

Results: We inspected the “Accounts Payable” and “Departmental Personnel File” records. No exceptions were noted as a result of this procedure.

Procedure III

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

Procedure IV

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

Procedure V

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

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M. Housing and Community Development Services

Procedure I

Results: We inspected the "Community Development Block Grant Contract Project Files" and "RA Participant Files" record series. The Community Development Block Grant Contract Project Files are not being retained in accordance with the Departmental Record Retention Schedule, which specifies a retention period of 10 years.

The record dated November 2010, which should have been destroyed in 2020, is still being held as of June 30, 2024. Similarly, the RA Participant Files from April 2021, which should have been destroyed in July 2024, are still being held as of April 2025. Exception noted.

Procedure II

Results: We inspected the "Accounts Payable" record series. The Accounts Payable record is not being retained in accordance with the Global Record Retention Schedule, which specifies a retention period of 5 years. The record dated July 2017, which should have been destroyed in 2022, is still being held as of June 30, 2024. Exception noted.

Procedure III

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

Procedure IV

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

Procedure V

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