COUNTY OF SAN DIEGO

RECORDS MANAGEMENT PROGRAM

INDEPENDENT ACCOUNTANT'S REPORT
MAY 15, 2026

COUNTY OF SAN DIEGO

RECORDS MANAGEMENT PROGRAM

AGREED-UPON PROCEDURES

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MAY 15, 2026

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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, 2024, through June 30, 2025. The County of San Diego is responsible for the Global Retention Schedule. Each individual department: CAO Executive Office, Citizens Law Enforcement Review Board, Treasurer/Tax Collector, Library, Planning and Development Services, Office of Emergency Services, Probation, HHSA Child and Family Wellbeing, HHSA Self Sufficiency Services, and HHSA Human Resources, is responsible for the Department's 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 determined if 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 15, 2026

COUNTY OF SAN DIEGO
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AGREED-UPON PROCEDURES
EXHIBIT A

PROCEDURES FOR ENGAGEMENT

We contacted Ten (10) County Departments: CAO Executive Office, Citizens Law Enforcement Review Board, Treasurer/Tax Collector, Library, Planning and Development Services, Office of Emergency Services, Probation, HHSA Child and Family Wellbeing, HHSA Self Sufficiency Services, and HHSA Human Resources, 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 determined if 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. CAO Executive Office

Procedure I

Results: We inspected the "Contract Business Plan Review" and "Past Grand Jurors Association Implementation Review Committee" record series. No exceptions were noted as a result of this procedure.

Procedure II

Results: We inspected the "Board Referrals Global" and "Statement of Economic Interest Form 700" record series. No exceptions 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.

B. Citizens Law Enforcement Review Board

Procedure I
Results: We inspected the "Agendas and Minutes" and "Closed Cases-Sustained" record series. The Records Management Coordinator noted the department's Records Management Plan does not reflect the department's current practices. As a result, the inspected electronic records should have been destroyed as of June 30, 2025 in accordance with the department's Record Retention Schedule. Exception noted.

Procedure II
Results: We inspected the "Public Meeting Minutes" and "Board Letters" record series. No exceptions noted as a result of this procedure.

Procedure III
Results: We inspected the Records Management Plan. The department does not have a current records management plan reflecting their current practices. 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.

C. Treasurer/Tax Collector

Procedure I

Results: We inspected the "Accounting Fund 50800" and "Special Functions – Tax Sale Folder/Redeemed" record series. The Accounting Fund 50800 Report is not being retained in accordance with the Departmental Record Retention Schedule of 5 years. The Report from January 2020 should have been destroyed in 2025 is still being held as of May 2026. Exception noted.

Procedure II

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

Procedure III

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

Procedure IV

Results: We inspected the Records Management Plan. No exceptions 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.

D. Library

Procedure I

Results: We inspected the "Internet DVD Video Consent Form" and "Trust Fund" record series. No exceptions noted as a result of this procedure.

Procedure II

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

Procedure III

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

Procedure IV

Results: We inspected the Records Management Plan. No exceptions 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.

E. Planning and Development Services

Procedure I
Results: We inspected the “Final Map Withdrawn and/or Expires” and “Interjurisdictional Correspondence” record series. No exceptions noted as a result of this procedure.

Procedure II
Results: We inspected the “Bank Statements and Records” and “Cash Transfer” record series. No exceptions noted as a result of this procedure.

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

F. Office of Emergency Services

Procedure I
Results: We inspected the "Emergency Services General Projects" and "Staff Duty Office Logs" record series. No exceptions noted as a result of this procedure.

Procedure II
Results: We inspected the "Accounts Payable" and "Grant Documentation" series. No exceptions noted as a result of this procedure.

Procedure III
Results: 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 and noted the plan did not identify trusted records. Exception noted.

G. Probation

Procedure I
Results: We inspected the "Juvenile Sealing Records" and "Standards and Training for Corrections" record series. No exceptions were noted as a result of this procedure.

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

Procedure III
Results: 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.

H. HHSA Child and Family Well Being

Procedure I

Results: We inspected the "Foster Care Emergency Assistance (EA) Eligibility Records" and "Guardianship" record series. The Foster Care Emergency Assistance (EA) Eligibility Record is not being retained in accordance with the Departmental Record Retention Schedule of 5 years. The Record from November 2019 should have been destroyed in 2024 is still being held as of June 30, 2025. Exception noted.

Procedure II

Results: The HHSA Child and Family Well Being department does not manage any of the Global Retention Schedule series within their department. Therefore, we were unable to review the department's retention of documents pertaining to the global retention schedule.

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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EXHIBIT A

I. HHSA Self Sufficiency Services

Procedure I

Results: We inspected the “Appeals” and “Civil Rights” record series. The Civil Rights record is not being retained in accordance with the Departmental Record Retention Schedule of 3 years. Records from 2020 through 2022 should have been destroyed in prior to 2026 are still being held as of May 2026. Exception 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 and noted the plan did not identify trusted records vs non-trusted records and whether trusted records are being stored in a trusted system. Exception noted.

J. HHSA Human Resources

<u>Procedure I</u>
Results: We inspected “HR Internal Investigations” record series. No exceptions noted as a result of this procedure.

<u>Procedure II</u>
Results: We inspected the “P Card Bank Reports” and “Statement of Economic Interest Form 700” record series. No exceptions noted as a result of this procedure.

<u>Procedure III</u>
Results: We inspected the Records Management Plan. No exceptions were noted as a result of this procedure.

<u>Procedure IV</u>
Results: We inspected the Records Management Plan. No exceptions were noted as a result of this procedure.

<u>Procedure V</u>
Results: We inspected the Records Management Plan and noted the plan did not identify trusted records vs non-trusted records and whether trusted records are being stored in a trusted system. Exception noted.