

COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
February 28, 2022

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT
AGREED-UPON PROCEDURES
TABLE OF CONTENTS
February 28, 2022**

	<u>Page</u>
Independent Accountant’s Report on Applying Agreed-Upon Procedures....	1
Exhibit	
Procedures for Engagement of Review	3
Department	
A. Assessor/Recorder/ County Clerk.....	4
B. Auditor & Controller	6
C. Civil Service Commission	7
D. County Counsel.....	8
E. General Services.....	9
F. Purchasing & Contracting	10
G. Registrar of Voters.....	11
H. Aging & Independence Services.....	12
I. Housing & Community Development Services	13
J. Public Works.....	15
K. Child Support Services	16
L. District Attorney	17
M. Sheriff	17
N. Communications Office.....	17

**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 on the Global Retention Schedule and respective Records Management Plans of the individual departments within the County of San Diego for the period July 1, 2020 through June 30, 2021. The County of San Diego is responsible for the Global Retention Schedule and each individual department is responsible for the Department Records Management Plan.

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 Record Management Plan. 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. 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

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 or each individual department Record Management Plan. 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
February 28, 2022

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

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited fourteen (14) County Departments: Assessor/Recorder/County Clerk, Auditor & Controller, Civil Service Commission, County Counsel, General Services, Purchasing & Contracting, Registrar of Voters, Aging & Independence Services, Housing & Community Development Services, Public Works, Child Support Services, District Attorney, Sheriff, and Communications Office 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. Assessor/Recorder/County Clerk

Procedure I

We tested the "Records Management Logs Recorder County Clerk" and "Mainframe ERMX Report" record series and noted that the Mainframe ERMX 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 December 1, 2021, records exceeded the retention period of three (3) years and had not yet 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

Documents were not destroyed in time due to Covid protocols and the County not letting employees back in the office until December 1, 2021. The documents were deleted as December 1, 2021.

Procedure II

We tested the "Logs and Logbooks" and "Disclosure Cards" record series and noted exceptions for both record types. The retention period for Department retention is two (2) years and Logbooks and Disclosure Cards in the Global Retention Schedule is three (3) years. As of December 1, 2021, records exceeded the retention period of three (3) years and had not yet been destroyed. 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.

Management's Response

Documents were not destroyed in time due to Covid protocols and the County not letting employees back in the office until December 1, 2021. The documents were deleted as November 1, 2021.

Procedure III

We reviewed the Assessor/Recorder/County Clerk Records Management Plan and noted the employees listed are not up to date, the website links are incorrect, and that electronic files are being destroyed. Exception noted.

Recommendation

We recommend Management update employee names, website address, and documents proper electronic destruction noted within the Plan as well as review the Plan periodically to ensure the information is current.

Management's Response

The Assessor/Recorder/County Clerk plan will be updated by January 31, 2022 to reflect current Records Coordinator. Assessor/Recorder/County Clerk 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. Auditor & Controller

Procedure I

We tested the "SB90 Claims" and "Tax Rolls and Apportionment Factors" record series and noted that the Tax Roll 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 twelve (12) years. As of December 2021, there was one audit completed, but destruction was not completed within their timeframe. Exception noted.

Recommendation:

We recommend that either the Tax Roll Records be destroyed, or the Department update their retention schedule to reflect the time period these records need to be maintained.

Management Response:

These records were erroneously retained after the completion of an audit. We are in the process of preparing AUD-100s to destroy all records that are beyond the retention date. Additionally, we have recently assigned training to all Auditor & Controller employees regarding the records management process to help avoid future issues.

Procedure II

We tested the "Accounts Payable - Travel" and "Disclosure Cards" record series and noted exceptions for both record types. The retention period for accounts payable and disclosure cards in the Global Retention Schedule is five (5) and three (3) years respectively. As of December 2021, the department has accounts payable records from 2015, which is outside of the 5 year retention schedule. Additionally, the disclosure card records dating back to 2013. Exceptions 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

In regard to Accounts Payable, as more staff was working offsite, these records were erroneously retained longer than the retention period. Staff have since submitted the AUD-100s, received destruction approval and have destroyed all of the eligible items.

In regard to Disclosure Cards, the Auditor & Controller has submitted AUD-100s for all eligible disclosure cards, received approval and have destroyed all items that were beyond their retention date. Additionally, the Auditor & Controller is currently in the

process of modifying the Application Xtender system for this record type to better manage the destruction of eligible items.

Procedure III

We reviewed the Auditor & Controller Records Plan and noted that the management record plan needed to be updated for their electronic records and department contacts. Exception noted.

Recommendation

We recommend that the Auditor & Controller update their Record Management Plan to update their electronic records procedures and contact information.

Management's Response

The Auditor & Controller has made updates to our Record Management Plan to reflect the trusted electronic records systems and procedures to destroy paper records once the "original" paper document has been stored electronically.

Procedure IV

We reviewed the Auditor & Controller Records Plan and noted that the management record plan needed to be updated for their legal hold's procedures. Exception noted.

Recommendation

We recommend that the Auditor & Controller update their Record Management Plan to include a policy and procedure for legal holds. Exception noted.

Management's Response

The Auditor & Controller has updated the Records Management Plan to clarify the process for maintaining documents that need to be retained due to a legal hold. These updated procedures include submitting a justification prior to the destruction date, updating FRMS and sending periodic updates to confirm the legal hold is still valid.

Procedure V

No exceptions noted as a result of the procedure.

C. Civil Service Commission

Procedure I

We tested the "Agendas" record series and noted that record type is not in compliance with the Department's retention schedule. The retention period for the record series prescribed in the Department's Retention Schedule is three (3) years. Meeting Agendas files are maintained from 2016 to present. Exception noted.

Recommendation

We recommend that the Agendas are 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 will review their physical and electronic files and any records past the retention period will be properly destroyed with approval. This procedure will occur in the first quarter of 2022.

Procedure II

We tested the "P-Card Holder Retained Documentation" record series and noted that record type is not in compliance with the Global retention schedule. The retention period for the record series prescribed in the Global Retention Schedule is five (5) years. Meeting Agendas files are maintained from 2014 to present. Exception noted.

Recommendation

We recommend that the P-Card Holder Retained Documentation is passed the maximum retention period be destroyed.

Management's Response

The Department will review their physical and electronic files and any records past the retention period will be properly destroyed with approval. This procedure will occur in the first quarter of 2022.

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.

D. County Counsel

Procedure I

We tested the "Claims Payable" and "Index Options" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "Accounts Payable" and "Coop Plan" record series. No exceptions noted as a result of the procedure.

Procedure III

We reviewed the Department's Record Management Plan and noted that employee titles and footnotes needed to be updated. 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 as of December 1, 2021 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..

E. General Services

Procedure I

We tested the "Equipment Acquisition" record series. No exception noted as a result of the procedure. We tested the "Fuel Agreements" record series, and they are not maintained in compliance with the Department's Retention Schedule. The retention period for the record series prescribed in the Department's Retention Schedule is six (6) years. However, the records currently maintained from 2017 to present. Exception noted.

Recommendation

We recommend the Department retain the records longer onsite to follow the Department's Retention Schedule timeframe or update the department retention schedule to accurately reflect the retention period needed for these records.

Management Response

At the time of the audit, the County was in possession of General Service's updated Records Management Plan. This plan was also posted to the County's internal website for County staff to see. The same document was shown to the auditor, but the file that she possessed was an outdated version.

Procedure II

We tested the "Accounts Payable" record series. The "Accounts Payable" 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 five (5) years. However, the records currently maintained from 2019 to present. Exception noted.

Recommendation

We recommend the Department retain the records longer onsite to follow the Global Retention Schedule timeframe.

Management Response

General Services along with other County departments store paper records at an offsite storage facility. Due to the volume of paperwork our department generates, we only keep a certain amount of fiscal years' worth of paper documents on site and store the rest offsite to follow the Retention Schedule – in this case for Fuel Agreements (6 years) and Accounts Payable (5 years). All of these files can also be found in Oracle electronically.

Procedure III

We reviewed the Department's Records Management Plan and noted that the management record plan needed to be updated to the County. Exception noted.

Recommendation

We recommend the Department to confirmed and verified with the County to ensure the Department's Records Management Plan is up to date.

Management's Response

Department have confirmed with the County personnel when the Department's Records Management Plan has been updated and sent in.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

F. Purchasing & Contracting

Procedure I

We tested the "DRM/Offsite Storage Authorization Forms" and "P-Card Review Records" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "Accounts Payable" 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.

G. Registrar of Voters

Procedure I

We tested the "Ballots Federal" and "Billings to Jurisdictions" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Deposit Permits" and "Disclosure Cards" record series. The "Deposit Permits" 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 seven (7) years. However, the records currently retained electronically in the Department's network drive date back eight (8) years to 2013. Exception noted.

Recommendation

We recommend that either the Deposit Permits 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 has had back-to-back elections since March 2020 and were unable to prioritize the destruction of documents. The Department have routed the AUD 100 Form and are waiting for the approval. Once the AUD 100 Form is approved, the Department will send all documents for destruction.

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. Aging & Independence Services

Procedure I

We tested the "AIS In Home Supportive Services (IHSS) Case Files" and "AIS Multipurpose Senior Services Program Case Files" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Departmental Retention Policy Schedule" and "P-Card Holder Retained Documentation" 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.

I. Housing and Community Development Services

Procedure I

We tested the "CD Community Development Block Grant" and "RA Applicant/Participant Case Files" record series. Auditor noted that all RA Applicant/Participant Case Files should be destroyed 3 years after completion. Based on the support provided and inquiry with Jason, "the electronic document is outside of the 3 year destruction period as our current case management system is not designed to automatically purge documents." As this document is dated and completed on 3/9/2016 this file should have been destroyed in 2019 and not 2021. Exception noted.

Recommendation

We recommend that the Housing & Community Development Services (HCDS) destroy all RA Applicant Participant Case Files, or the Department update their retention schedule to reflect the time period these records need to be maintained.

Management's Response

The Department will continue to update the retention schedule as necessary. HCDS will continue monitoring the CD records, including Community Development Block Grants, to ensure they are in compliance with the HCDS retention schedule.

Procedure II

We tested the "Disclosure Cards" and noted an exception. The retention period for Disclosure Card Documentation prescribed in the Global Retention Schedule is three (3) years. As of December 2021, the disclosure card retained is from April 2018, which is over the three year retention period. Exception noted.

Recommendation

We recommend that the Housing & Community Development Services (HCDS) destroy all Disclosure Cards, or the Department update their retention schedule to reflect the time period these records need to be maintained.

Management's Response

The department will continue to update the retention schedule as necessary. HCDS will continue monitoring the Disclosure Cards and ensure they are destroyed according to the guidelines in the retention schedule.

Procedure III

No exceptions noted as a result of the procedure.

Procedure IV

We reviewed the HCDS Records Plan and noted that the management record plan needed to be updated for their legal hold procedures. Exception noted.

Recommendation

We recommend that the HCDS update their Record Management Plan to include a policy and procedure for legal holds. Exception noted.

Management's Response

The Health and Human Services Agency will revise their Records Management Plan to incorporate policies and procedures regarding the identification and management of records requiring a legal hold.

Procedure V

No exceptions noted as a result of the procedure.

J. Public Works

Procedure I

We tested the "Airports Airport Reports" and "CIP Project File" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Disclosure Cards" and "P-Card Holder Retained Documentation" record series and noted exceptions for both record types. The retention period Disclosure Cards and P-Card Holder Documentation prescribed in the Global Retention Schedule is three (3) and after payment + 5 years (5) years respectively. As of 2021, the disclosure card retained is from 2013 and the P-Card Holder Documentation is from 2008. Exception noted.

Recommendation

We recommend that either the Disclosure Cards and P-Card Holder Retained Documentation 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 is in process of disposing records past the retention period. The Department will be more diligent in making sure to dispose of records in accordance with the 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.

K. Child Support Services

Procedure I

We tested the "Deposit Documentation" and "Prosecution Investigation File" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Accounts Payable" and "Disclosure Cards" 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. District Attorney

Procedure I

We tested the "Issued Adult Felony Client Files With A Non-Life Sentence As Result of A Plea" and "Issued Adult Misdemeanor Files" record series. No exception noted as a result of the procedure.

Procedure II

We tested the "Disclosure Cards" and "Grant Documentation" 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.

M. Sheriff

Procedure I

We tested the "Inmate Jail Jackets Case File Paper" and "Inmate Jail Jackets Case File Electronic" record series. No exceptions noted as a result of the procedure.

Procedure II

We tested the "Correspondence" record series. No exceptions noted as a result of the procedure.

Procedure III

We reviewed the Sheriff's Plan and noted that documents are not stored at Iron Mountain, but sent to Corodata per the new contract with the County of San Diego. Exception noted.

Recommendation

We recommend Management update plan to reflect current storage site, as well as review the Plan periodically to ensure the information is current.

Management's Response

Management noted that the plan as not been updated since 2011. The plan will be updated as of January 1, 2022 and be updated on a annual basis.

Procedure IV

No exceptions noted as a result of the procedure.

Procedure V

No exceptions noted as a result of the procedure.

N. Communications Office

Procedure I

This department does not have a department retention schedule, as such testing was not applicable for this procedure.

Procedure II

We tested the "Accounts Payable" and "P-Card" record series and noted the accounts payable is not in compliance with the Global Retention Schedule. The retention period for the record series prescribed in the Global Retention Schedule is five (5) years. Accounts Payable record are maintained from 2017 to present. There were no records from 2016 that were available to be observed. Exception noted.

Recommendation

We recommend the department maintain the records until they have reached the maximum retention period of five (5) years or update the department retention schedule to accurately reflect the retention period needed for these records.

Management Response

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.