

DEPARTMENT OF SOCIAL SERVICES  
744 P Street, Sacramento, CA 95814  
(916) 322-9377



February 20, 1991

ALL-COUNTY LETTER NO. 91-17

TO: ALL COUNTY WELFARE DIRECTORS  
ALL DISTRICT ATTORNEYS  
ALL TITLE IV AGENCIES

SUBJECT: RECORDS RETENTION

This All-County Letter is a reminder of the legal requirements for records retention and the identification of certain records which require extended retention periods.

A. Public Assistance Records

The Manual of Policies and Procedures (MPP) sets forth various retention periods for public assistance records. Generally, the regulations require that all public assistance (23-353), social service (10-119.2), and administrative claiming (25-815.38) records and their supporting documents be retained for three years from the date the State submits the last expenditure report to the Department of Health and Human Services (HHS). Case record material must be retained for three years after the date the last State expenditure report has been made to HHS for the period the records were last used to document eligibility. MPP Sections 23-353 through 23-356 set forth the requirements for certain records which have retention periods which vary from the general rule. While the regulations must be reviewed for a complete listing, the most common occurrences are listed below. Some records require retention periods of more than three years. These include:

1. Records and their supporting documents must be retained when there is an open Federal or State audit. This includes those Federal audits in progress and pending issuance of final reports listed on Attachment I, those unresolved Federal audits listed on Attachment II, and the State Controller's Office audits listed on Attachment IV. Counties are to inform contractors providing social services to retain all necessary records for audits which have not been resolved/closed.

2. Case records in which criminal or civil litigation was involved are to be retained for three years after the final claim is submitted for Federal reimbursement. These records include those which were used in the determination of eligibility, including denials, for or the amount of retroactive benefits. Other records in the case must be retained in accordance with the requirements for public assistance records specified elsewhere in this letter. Attachment V lists court cases involving SDSS which require the extended retention period.
3. The Form ABCD 278L, List of Authorizations to Start, Change, or Stop Aid Payments (or its equivalent), which bears the original initials or the original signature of the delegated county employee who authorized the specific action is identified as one of the records and supporting documents which must be retained in accordance with the retention period for the case record material.
4. The County shall retain Form ABCD 278L or its equivalent for a period of 10 years following closure in all cases where notification to do so by the child support agency has been received.
5. County welfare warrants must be retained for five years. Warrant registers must be retained for 15 years.

Other records may be considered as nonessential and need not be retained in the case records. Listed below are examples of those documents which may be purged from the case records:

1. Documents or evidence (photocopies) provided by the recipient such as birth certificates and divorce papers may be purged (MPP Section 48-001.112) provided that there is a written record of the type of evidence and its pertinent content. This notation would normally be made in the case narrative. Original documents received should have been returned to the applicant/recipient.
2. Documents which were never used to document eligibility may be destroyed provided they have no potential of being used to take action on a case. For example, a note from an applicant canceling a meeting may be needed as evidence, should you determine a denial is appropriate based on noncooperation. However, once the meeting has taken place the note would be of no value and may be destroyed.
3. Records which were used to document eligibility may be destroyed provided three years have passed since the last state expenditure report for that period has been submitted to the HHS. These records must be retained longer when there are unresolved audits or court cases.

Attachment III and Attachment IV ("applied section") lists closed audit records which may be flagged for destruction.

We are currently reviewing all the child support audits to determine their status. If you have any questions on record retention regarding a child support audit that is not listed on the attachments, please contact your child support operations analyst at (916) 322-6384.

B. Food Stamp Records

There are two separate retention requirements for Food Stamp Program records. First, all program records are to be retained for a period of three years from the month of origin. Second, all fiscal records and accountable documents are to be retained for three years from the date of fiscal or administrative closure. This means that records such as, but not limited to authorization documents, cashier's daily reports, Notices of Change, Form FNS-250s (Food Coupon Accountability Report), HIR cards, and tally sheets shall be retained for three years. However, any documents or records which are involved in any billing or claim shall be retained for three years from the date of fiscal or administrative closure. For example, FNS-250s which do not result in a billing against the state agency shall be retained three years from the month of origin. But, FNS-250s which result in a billing must be retained for three years from the date that obligations for or against the federal government have been liquidated. Also, any records or documents which are involved in a fiscal audit or investigation must be retained for three years from the date the audit or investigation is closed. To illustrate this point further, if an FNS-250 which originated prior to April 1986 had fiscal liabilities which were not settled until July 1988, that FNS-250 cannot be destroyed until August 1991. But, on the other hand, if the same FNS-250 had no fiscal involvement, it could be destroyed as of May 1989. Attachment III lists closed audit records which may be flagged for destruction.

Some records require retention periods of more than three years. These include:

1. Food Stamp records that are a part of an assistance case record must be retained in accordance with MPP Chapter 23-350. (See Part A of this letter.)
2. Records and their supporting documents for which there is an open Federal or State audit must be retained. This includes those federal audits in progress and pending issuance of final reports and the unresolved audits listed on Attachments I, II, and IV.
3. Case records in which criminal or civil litigation was involved are to be retained for three years after the final claim is submitted for Federal reimbursement. Records which must be retained include those documents which were used in the determination of eligibility (including denials) and those used to determine the amount paid as retroactive benefits. Other documents in the case record must be retained in accordance with the requirements for public assistance records specified elsewhere in this letter. Attachment V lists court cases involving SDSS which require the extended retention period.

C. Title IV-D Child Support Records

Federal regulations at 45 CFR 74.21 require records to be retained for three years from the starting date specified in 45 CFR 74.22. That regulation states that the starting date for the retention of (Title IV-D) records begins on the day that the grantee (SDSS) submits its expenditure report for the last quarter of the Federal fiscal year. In other words, Federal regulations require closed case records to be retained for three years after the date that the last quarter's State expenditure report is made to the Federal Government for the Federal fiscal year that the records were closed. More simply, case records must be retained for a maximum of four years and four months (the normal period of time that would occur between the date a case is closed and the date SDSS would submit its last quarter's expenditure report for the Federal fiscal year that the case was closed).

Federal regulations at 45 CFR 74.21 set forth the requirements for certain records which have retention requirements which vary from this general rule. Some records require a longer retention period. These include:

1. Records and their supporting documentation must be retained when they are the subject of an open Federal or State audit.
2. Records and their supporting documentation must be retained when they are the subject of pending civil litigation or when court orders require extended retention periods.

It should be noted that the Federal Government has authority to audit records, regardless of their age, for as long as they are retained.

The provisions of this letter are for the fiscal purposes of SDSS and do not authorize the destruction of those records which have a longer retention period required by other laws/regulations, court cases, or unresolved audits.

The retention periods are the same for paper and microfilm records. For the conditions on the substitution of microfilm for paper records please refer to ACL 85-34.

Again we would appreciate any comments or questions regarding records retention by submitting them to John Driemeyer, Records Management, 744 P Street, M.S. 7-179, Sacramento, CA 95814, or by calling (916) 322-9377.



ROBERT GARCIA  
Deputy Director  
Administration Division

Attachments

cc: CWDA

This letter supersedes All-County Letter No. 89-81.

FEDERAL AUDITS PENDING RELEASE OF FINAL AUDIT REPORTS

Programs Administered by  
Department of Health and Human Services

Status as of: 01/01/91Page 1 of 1

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Records Required to Be Retained
CIVA 09-96-00081	DHHS-OIG Review of California's Foster Care Assistance Costs for FFY 1987 & 1988.	10/01/86 - 09/30/88	a	12 Counties (2)	B & C
CA-IV-E AAP for FFY 85 and FFY 86	Federal Adoption Assistance Program Title IV-E Review	10/01/84 - 09/30/86	d	Alameda Los Angeles Orange Sacramento San Diego San Francisco Santa Clara	B
GAO** 105475	Survey of Interstate Placement of Children into Residential Group Care Facilities	10/01/89 - 09/30/90	b	El Dorado Lake Napa Sacramento San Diego Solano	B

(1) If a single date is listed, it will be the date of the audit report.

(2) See Attachment IA.

B Case records, assistance claims, payment records, and audit-related materials.

C Administrative claims and audit-related materials.

a Notice of audit start-up received by SDSS.

b Field work in process.

d Draft report released.

\*\* New since ACL 90-85.

AUDIT: C-IV-A 09-96-00081, DHHS-OIG REVIEW  
OF CALIFORNIA'S FOSTER CARE ASSISTANCE  
COSTS FOR FFY 1987 & FFY 1988

Alameda  
Contra Costa  
Kern  
Los Angeles  
Orange  
Riverside  
Sacramento  
San Bernardino  
San Diego  
San Francisco  
San Joaquin  
Santa Clara

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by  
Department of Health and Human Services

Status as of: 01/01/91Page 1 of 3

ID	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
PUBLIC ASSISTANCE:						
CA-IV-E for FFY 84	Federal Foster Care Program Title IV-E Review	10/01/83 - 09/30/84	t	Alameda Los Angeles Orange Sacramento San Diego San Francisco Santa Clara	\$ 5,068,434	B
CA-IV-E for FFY 85 & FFY 86	Federal Foster Care Program Title IV-E Review	10/01/84 - 09/30/86	t	36 Counties (4)	\$10,467,274	B & C
ACN 90258-09	DHHS/OCSE Audit of California's Child Support Enforcement Program	07/01/75 - 06/30/77	s	Fresno	\$ 34,904	C

- (1) If a single date is listed, it will be the date of the audit report.  
(2) County and State total of disallowed Federal funds identified in the final audit report; County/State share and grand total may change as a result of appeal(s).  
(4) See Attachment IIA.  
B Case records, assistance claims, payment records, and audit-related materials.  
C Administrative expense claims and audit-related materials.  
s Researching further.  
t Settlement negotiations in process.

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by  
Department of Health and Human Services

Status as of: 01/01/91  
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ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
CA-88-IR, CA-89-IR	FSA-OCSE Review of Interest/ Investment Income Earned on Child Support Collections	10/01/81 - 03/31/89	i	12 Counties (5)	\$10,887,307	D
CA-86- PR/PM	OCSE-Child Support Enforcement Program Review	10/01/85 09/30/86	r	All Counties	Potential \$24,000,000 Penalty	G

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- (1) If a single date is listed, it will be the date of the audit report.  
(2) County and State total of disallowed Federal funds identified in the final audit report; County/State share and grand total may change as a result of appeal(s).  
(5) See Attachment IIB.  
D Child support claims, fiscal records and audit-related materials.  
G Case records, child support collections and disbursement records and audit-related materials.  
i SDSS filed request for Department Appeals Board (DAB) Review; pre-appeal negotiations in process.  
r Counties implementing corrective action; OCSE Follow-up Review completed in December 1990; OCSE Follow-up Report pending.

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by  
United States Department of Agriculture

Status as of: 01/01/91  
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ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
FOOD STAMPS:						
27019-30 SF (7314)	USDA-OIG June 1988 Wage Match of Federal Employees Receiving Food Stamps in SF Co.	06/01/88 - 06/30/88	r	San Francisco	\$ 15,810	B
2714- 358-SF	Food Stamp Eligibility	04/01/75 - 06/30/79	o	San Francisco	\$ 806,800	E

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- (1) If a single date is listed, it will be the date of the audit report.  
(2) County and State total of disallowed Federal funds identified in the final audit report; County/State share and grand total may change as a result of appeal(s).  
B Food Stamp case records and audit-related materials.  
E Food Stamp fiscal records.  
o SDSS is reopening settlement negotiations with the Food and Nutrition Service.  
r County implementing corrective action.

CA-IV-E for FFY 85 & 86

COUNTIES WITH CASES IN THE FEDERAL FOSTER CARE PROGRAM  
TITLE IV-E REVIEW FOR FFY 85 AND FFY 86

Alameda  
Butte  
Contra Costa  
El Dorado  
Fresno  
Humboldt  
Imperial  
Kern  
Kings  
Los Angeles  
Madera  
Marin  
Mendocino  
Monterey  
Orange  
Placer  
Riverside  
Sacramento  
San Bernardino  
San Diego  
San Francisco  
San Joaquin  
San Luis Obispo  
San Mateo  
Santa Barbara  
Santa Clara  
Siskiyou  
Solano  
Sonoma  
Stanislaus  
Sutter  
Tehama  
Tulare  
Ventura  
Yolo  
Yuba

## CA-88-IR/CA-89-IR

COUNTIES WITH CASES IN THE FSA-OCSE REVIEW OF  
 INTEREST/INVESTMENT INCOME EARNED ON  
 CHILD SUPPORT COLLECTIONS/10/01/81 THROUGH 03/31/89

<u>County</u>	<u>Federal Funds Questioned*</u>
Alameda	\$ 706,269
Sacramento	216,283
San Francisco	685,677
Santa Clara	1,403,525
Orange	322,418
San Diego	1,674,826
Los Angeles	1,954,184
Contra Costa	219,552
Riverside	1,383,386
San Bernardino	1,139,511
Fresno	516,648
Ventura	665,028
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TOTAL (07-01-89)	\$10,887,307*

These amounts are approximate. At the release date of this letter, portions of certain of the individual County disallowances listed above were still being contested.

CLOSED FEDERAL AUDITSPrograms Administered by  
Department of Health and Human ServicesStatus as of: 01/01/91  
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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
PUBLIC ASSISTANCE RECORDS:							
20272	WIN	10/01/78- 03/31/81	DHHS- OIG	Alameda Contra Costa Los Angeles Sacramento San Bernardino San Francisco	Negotiated Final Settlement Amount: \$272,608 (12/31/88)***	A	12/31/91
50260- 09	Refugee Resettlement Program	04/01/81- 09/30/82	DHHS- OIG	San Francisco Los Angeles San Diego Sacramento Orange Alameda Santa Clara	Reduced by DHHS-GAB to \$22,941,862 (3/31/88)***	B	12/31/92
62612- 09	Refugee Resettlement Program	10/01/82- 12/31/84	DHHS- OIG	Los Angeles	\$ 3,105,483 (12/31/89)***	B	12/31/92
62614- 09	Refugee Resettlement	10/01/82- 12/31/84	DHHS- OIG	Orange	\$ 717,938 (12/31/89)***	B	12/31/92
CA-IV-A EAP for FFY's 86, 87 and 88	Emergency Assistance Program	10/01/85- 06/30/88	DHHS- OIG	15 Counties (2)	Not Applicable (This audit was never completed)	C	09/30/91

(1) If a single date is listed, it will be the date of the audit report.

(2) See Attachment IIID.

A Case records, payment records, and audit-related materials.

B Case records, assistance claims, payment records, and audit-related materials.

C Administrative expense claims and audit-related materials.

\*\* These records may be flagged for destruction on the date shown.

\*\*\* Date Federal adjustment completed.

CLOSED FEDERAL AUDITS

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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
62641	Foster Care Payments to Profit-Making Child Care Institutions	07/01/89-06/30/86	DHHS-OIG	Alameda Los Angeles	Negotiated Final Settlement Amount: \$945,805 (03/15/90)***	B	03/15/93
CA-IV-E (Rite of Passage)	Federal Foster Care Program Title IV-E Payments for Children Placed in "Rite of Passage"	01/01/84-06/30/86	DHHS-ACYF	Alameda Contra Costa Humboldt Marin Sacramento San Bernardino San Diego Santa Clara	\$ 451,325 (03/15/90)***	B	03/15/93
10252	Data Processing Audit	10/01/75-09/30/80	DHHS-OIG	Los Angeles	\$4,263,577 (12/31/88)***	D	12/31/91
CA-82-DP	Costs Claimed for Automated Data Processing Service Under Title IV-D of the Social Security Act	03/01/79-06/30/82	DHHS-OCSE	Los Angeles	Negotiated final settlement amount \$540,931 (03/31/90)***	C	03/31/93

- (1) If a single date is listed, it will be the date of the audit report.  
 B Case records, assistance claims, payment records, and audit-related materials.  
 C Administrative expense claims and other audit-related materials (e.g., ADP documentation)  
 D Child Support Claims, fiscal records and audit-related materials.  
 \*\* These records may be flagged for destruction on the date shown.  
 \*\*\* Date Federal adjustment completed.

CLOSED FEDERAL AUDITS

Programs Administered by  
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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS:							
10273-09	Food Stamp Certification Costs	10/1/71 06/30/72	USDA/OIG	34 Counties (6)	\$4,290,534	C	06/30/93
2744-104	Food Stamp Investigation	10/19/77	USDA/OIG	Madera	\$ 37,607	E	06/01/91
2714-260-SF	Food Stamp Audit Cash and Coupons	11/01/72- 03/31/74	USDA/OIG	Los Angeles	\$ 93,451	E	06/01/91
2714-53-SF	Food Stamp Audit Issuance Losses	07/01/70- 04/30/71	USDA/OIG	San Francisco	\$ 2,676	E	06/01/91
2744-61-SF	Food Stamp Investigation	01/23/76	USDA/OIG	San Francisco	\$ 5,344	F	06/01/91
2747-8-SF	Food Stamp Investigation	08/30/76	USDA/OIG	San Francisco	\$ 1,265	E	06/01/91
2749-19-SF	Food Stamp Investigation	12/24/74	USDA/OIG	San Francisco	\$ 1,923	E	06/01/91
2714-59-SF	Food Stamp Unreconciled Records	08/17/81	USDA/OIG	Santa Clara	\$ 52,768	E	06/01/91

(1) If a single date is listed, it will be the date of the audit report.

(6) See Attachment IIIC.

C Administrative expense claims and other audit-related materials.

E Retain Food Stamp Reports, FNS-250s.

F Retain Food Stamp Fiscal Records.

\*\* These records may be flagged for destruction on the date shown.

CLOSED FEDERAL AUDITS

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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS (Cont'd):							
2744-98-SF	Food Stamp Investigation	7/22/76	USDA/OIG	Santa Clara	\$ 1,000	F	06/01/91
2744-103-SF	Food Stamp Investigation	6/23/77	USDA/OIG	Santa Clara	\$ 1,394	E	06/01/91
2799-13	Reconciliation of Issuance Shortages	7/1/71 - 8/31/78	USDA/OIG	San Francisco	\$ 74,030	E	06/01/91
50267	Food Stamp Program Costs Included in Cost Allocation Plan Disallowed by HHS	4/1/69 - 6/30/74	USDA/OIG	San Bernardino	\$ 414,455	C	01/01/91
50268	"	3/1/69 - 6/30/74	USDA/OIG	San Diego	\$ 566,178	C	01/01/91
50271	"	7/1/68 - 6/30/74	USDA/OIG	San Joaquin	\$ 237,322	C	01/01/91
20144	"	7/1/67 - 12/31/70	USDA/OIG	38 Counties(3)	\$3,279,707	C	01/01/91

- (1) If a single date is listed, it will be the date of the audit report.  
(3) See Attachment IIIA.  
C Administrative claims and audit-related materials.  
E Retain Food Stamp Reports, FNS-250s.  
F Retain Food Stamp Fiscal Records.  
\*\* These records may be flagged for destruction on the date shown.

CLOSED FEDERAL AUDITS

Programs Administered by  
United States Department of Agriculture

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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS (Cont'd):							
50250	"	1/1/71 - 3/31/74	USDA/OIG	San Mateo	\$ 52,400	C	01/01/91
50266	"	01/01/67 - 06/30/74	USDA/OIG	Los Angeles	\$1,773,081	C	01/01/91
50262	"	07/01/67 - 06/30/74	USDA/OIG	Kern	\$ 179,484	C	01/01/91
50263	"	07/01/67 - 06/30/74	USDA/OIG	Tulare	\$ 137,556	C	01/01/91
50264	"	01/01/71 - 09/30/71	USDA/OIG	31 Counties (4)	\$1,428,838	C	01/01/91
60274 (50274)	"	01/01/67 - 06/30/74	USDA/OIG	San Francisco	\$ 216,900	C	01/01/91
27541 6-SF	USDA-OIG Reviews of California's ADP Cost Reporting and SAWS Standards	10/01/87 - 09/30/88	USDA/OIG	Butte Contra Costa Merced Napa	\$ 3,790 (07/16/90)***	G	07/15/93

(1) If a single date is listed, it will be the date of the audit report.

(4) See Attachment IIIB.

C Administrative claims and audit-related materials.

G Administrative expense claims and other audit-related materials (e.g., ADP documentation)

\*\* These records may be flagged for destruction on the date shown.

\*\*\* Date federal adjustment completed.

CLOSED FEDERAL AUDITS

Programs Administered by  
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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS (Cont'd):							
27600- 1-SF	USDA-OIG Review of Administra- tive Expenses for California's FSP	07/01/87 - 06/30/88	USDA/OIG	San Francisco	\$ 1,796 (07/06/90)***	B	06/30/93

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- (1) If a single date is listed, it will be the date of the audit report.  
 B Case records, assistance claims, payment records, and audit-related materials.  
 \*\* These records may be flagged for destruction on the date shown.  
 \*\*\* Date federal adjustment completed.

AUDIT REPORT #20144 (07/01/67 - 12/31/70)  
 Original exception amounts shown. In most cases,  
 final amounts will be substantially smaller.

<u>County</u>	<u>Federal Funds Questioned</u>
Alameda	\$ 272,721
Amador	776
Butte	33,294
Calaveras	1,059
Contra Costa	157,837
El Dorado	16,189
Fresno	139,105
Glenn	1,368
Humboldt	925
Kern	164,468
Kings	22,131
Lake	7,946
Los Angeles	995,435
Madera	28,212
Marin	17,941
Merced	23,693
Monterey	42,278
Napa	8,192
Orange	89,040
Plumas	2,784
Riverside	13,929
Sacramento	180,955
San Benito	3,182
San Bernardino	138,978
San Francisco	105,824
San Joaquin	106,506
San Luis Obispo	13,630
San Mateo	38,867
Santa Barbara	38,450
Santa Clara	291,439
Santa Cruz	49,413
Sonoma	43,889
Stanislaus	86,769
Tehama	5,529
Tulare	48,941
Tuolumne	8,644
Ventura	66,209
Yolo	<u>13,159</u>
TOTAL	\$3,279,707

AUDIT REPORT #50264 (01/01/71 - 09/30/71)  
 Original exception amounts shown. In most cases,  
 final amounts will be substantially smaller.

<u>County</u>	<u>Federal Funds Questioned</u>
Alameda	\$ 244,351
Amador	951
Butte	14,950
Calaveras	1,814
Contra Costa	75,271
El Dorado	3,406
Fresno	138,238
Glenn	1,622
Humboldt	776
Kings	31,437
Lake	8,216
Madera	17,264
Marin	29,855
Merced	45,688
Monterey	37,248
Napa	6,538
Orange	123,182
Placer	777
Plumas	2,515
Sacramento	174,891
San Benito	4,975
San Luis Obispo	14,202
Santa Barbara	35,001
Santa Clara	245,885
Santa Cruz	26,774
Siskiyou	824
Sonoma	71
Stanislaus	58,320
Tehama	2,269
Tuolumne	4,410
Ventura	<u>77,117</u>
TOTAL	\$1,428,838

## AUDIT REPORT #10273-89 (10/01/71 - 06/30/72)

## FSP Certification Costs

<u>County</u>	<u>Federal Funds Questioned</u>
Alameda	\$ 224,577
Calaveras	265
Contra Costa	105,124
Del Norte	3,853
Fresno	81,951
Humboldt	23,999
Imperial	14,328
Lassen	2,163
Los Angeles	2,762,983
Madera	8,308
Marin	29,446
Modoc	394
Mono	139
Monterey	36,784
Nevada	6,574
Orange	100,158
Placer	25,544
Riverside	91,787
Sacramento	186,752
San Benito	4,660
San Francisco	175,369
San Luis Obispo	30,511
San Mateo	37,359
Santa Barbara	61,277
Santa Clara	160,168
Shasta	14,988
Siskiyou	6,410
Solano	22,449
Sonoma	24,361
Stanislaus	21,806
Tehama	2,228
Trinity	1,258
Yolo	15,123
Yuba	<u>7,438</u>
TOTAL	\$4,290,534

AUDIT: CA-IV-A, EAP FOR FFY 86 & 87 AND PART OF FFY 88

COUNTIES WITH CASES IN THE FEDERAL EMERGENCY ASSISTANCE -  
TITLE IV-A REVIEW FOR THE PERIOD FROM OCTOBER 1, 1985  
THROUGH JUNE 30, 1988.

Alameda  
Contra Costa  
Kern  
Los Angeles  
Orange  
Riverside  
Sacramento  
San Bernardino  
San Diego  
San Francisco  
San Joaquin  
San Mateo  
Santa Clara  
Tulare  
Ventura

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Protested Audits (Continued)

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
San Bernardino**	07/85 - 06/88	07/13/90	\$ 1,586,426
San Francisco	01/77 - 06/79	01/30/81	9,745,728
San Francisco	07/81 - 06/84	08/22/86	19,134,593
San Francisco	07/84 - 06/87	09/02/88	15,158,850
San Joaquin**	07/87 - 06/89	08/24/90	115,420
Santa Clara	07/86 - 06/88	09/08/89	2,932,809
Shasta	07/80 - 06/85	06/12/87	2,243,519
Shasta	07/85 - 06/88	12/15/89	462,640
Yuba	07/84 - 06/87	02/10/89	308,914

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Appealed Audits

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Alameda	01/77 - 06/78	12/07/79	\$ 3,015,877
Alameda	07/78 - 06/81	08/26/83	6,344,452
Alameda	07/81 - 06/84	01/31/86	2,987,847
Contra Costa	07/77 - 06/79	11/07/80	1,929,100
Contra Costa	07/79 - 06/80	01/22/82	665,098
Contra Costa	07/80 - 06/83	10/09/84	2,324,721
Humboldt	04/75 - 09/78	12/28/79	102,593
Imperial	07/80 - 06/84	10/04/85	225,046
Los Angeles Administative	07/76 - 06/77	02/08/80	4,436,697
Los Angeles Administrative	07/77 - 06/80	06/25/82	21,817,942
Los Angeles Administrative	07/80 - 06/82	12/07/84	19,773,982
Los Angeles Adoptions	07/79 - 06/82	08/26/83	719,612
Los Angeles Adoptions	07/82 - 09/84	12/26/86	600,140
Los Angeles BHI	07/69 - 06/76	06/07/78	88,533

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Appealed Audits (Continued)

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Los Angeles BHI	07/69 - 06/75	06/07/78	\$ 293,349
Marin	07/82 - 06/85	06/12/87	259,228
Merced**	07/85 - 06/88	12/08/89	238,927
Modoc	07/80 - 06/84	04/04/86	66,474
Orange	07/79 - 06/81	02/18/83	1,555,045
Orange**	07/85 - 06/88	09/15/89	3,713,142
Riverside	07/82 - 06/85	05/15/87	1,972,453
Riverside**	07/85 - 06/87	12/30/88	1,468,773
Sacramento	07/81 - 06/83	03/08/85	1,055,916
San Francisco**	07/79 - 06/81	02/25/83	5,656,263
San Mateo	07/83 - 06/86	11/27/87	1,021,433
Santa Clara	07/81 - 06/83	12/20/85	947,129
Shasta	10/77 - 06/80	11/20/81	318,863
Tehama	07/81 - 06/86	06/05/87	13,957
Tulare	07/81 - 06/85	03/03/87	508,513
Tulare	07/85 - 06/87	12/09/88	35,335

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Appealed Audits (Continued)

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Tuolumne	01/76 - 06/78	05/09/80	\$ 57,507
Ventura	04/79 - 06/81	10/11/82	2,112,795
Ventura**	07/81 - 06/85	06/12/87	4,490,115
Ventura	07/85 - 06/88	06/30/89	537,448
Yolo	07/84 - 06/87	05/27/88	138,064
Yuba	07/84 - 06/87	02/10/89	308,914

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Unresolved Audits

Status as of: 01/01/91  
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The Counties on the following lists have unresolved SCO audits. All records pertaining to these audit periods should be retained by the Counties until final resolution has been made pertinent to all protested/appealed audit exceptions. The audits are listed below in alphabetic order by County. For those Counties having more than one unresolved audit, there will be an entry for each audit.

## Audits Completed\*

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Marin**	07/85 - 06/89	12/28/90	\$ 45,254
San Francisco**	07/87 - 06/89	12/28/90	1,465,554
San Luis Obispo**	07/84 - 06/89	10/12/90	18,054

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\*The final audit report has been issued; but at the time this list was prepared, the protest period was still in process.

\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Protested Audits

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Alameda	07/84 - 06/87	02/24/89	\$ 2,532,964
Contra Costa**	07/85 - 06/88	05/18/90	3,040,332
Fresno	07/82 - 06/85	07/31/87	5,617,720
Fresno**	07/85 - 06/88	05/26/89	2,430,502
Imperial**	07/84 - 06/89	09/28/90	35,678
Kern	07/82 - 06/85	01/30/87	2,527,181
Kern	07/85 - 06/87	10/14/88	897,363
Los Angeles Administrative	07/82 - 06/84	11/21/86	48,582,432
Los Angeles Administrative	07/84 - 06/86	06/24/88	23,057,661
Los Angeles Administrative	07/86 - 06/88	09/22/89	9,783,712
Los Angeles DCS	07/85 - 06/88	06/30/89	29,675,134
Mariposa**	07/84 - 06/89	11/09/90	115,395
Riverside**	07/87 - 06/89	09/28/90	464,179

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Audits in Abeyance (No Appealed Issues)+

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Orange	07/83 - 06/85	07/24/87	\$ 8,047,314
San Diego	07/78 - 06/80	09/18/81	1,032,224

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+ Decision letters have been issued on these audits and none of the decisions have been appealed. The only outstanding issues are those which are being held in abeyance.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

In Application

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The audits are finalized; actions are now being taken to adjust claims so that there will be a proper State, County, and Federal share of costs claimed and to collect or pay any amounts due as a result of the audit.

<u>County</u>	<u>Audit Period</u>
Alpine	07/84 - 06/88
Amador	07/82 - 06/84
Amador	07/85 - 06/88
Butte	07/82 - 06/86
Butte**	07/86 - 06/89
Calaveras	07/80 - 06/85
Colusa	07/83 - 06/86
Contra Costa	07/83 - 06/85
Del Norte	07/81 - 06/86
El Dorado	07/82 - 06/86
Glenn	07/81 - 06/86
Humboldt	07/81 - 06/85
Humboldt	07/85 - 06/88
Inyo	07/82 - 06/86
Kings	07/82 - 06/86

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date***</u>
Fresno**	07/80 - 06/82	10/05/93
Lake	07/81 - 06/85	08/27/91
Los Angeles Adoptions	07/76 - 06/79	07/01/90
Madera	07/80 - 06/85	08/27/91
Mariposa	07/80 - 06/84	08/30/92
Mendocino	04/77 - 06/79	02/15/91
Mono**	07/81 - 06/85	09/17/93
Napa	07/82 - 06/85	08/27/91
Nevada	07/80 - 06/84	02/15/91
Riverside**	07/80 - 06/82	08/22/93
San Benito	07/80 - 06/84	02/15/91
San Diego	07/80 - 06/82	08/28/91
San Joaquin**	07/81 - 06/83	08/02/93
San Mateo	07/80 - 06/83	08/27/91
Santa Cruz	07/80 - 06/83	11/13/92

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\*\*New since ACL 90-85.

\*\*\*These records may be flagged for destruction on the date shown.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

## Applied (Continued)

Status as of: 01/01/91  
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<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date***</u>	
Siskiyou	07/82 - 06/85	08/30/92	
Solano	10/78 - 06/82	07/27/91	
San Diego	07/75 - 06/77	04/08/91	(Abeyance Applied)
San Joaquin	07/83 - 06/87	09/13/92	
Santa Cruz	07/80 - 06/83	11/13/92	
Solano	10/78 - 06/82	07/27/91	
Sutter	10/78 - 06/82	08/28/91	
Sutter**	07/82 - 06/85	09/06/93	
Yolo**	07/79 - 06/84	08/01/93	
Yuba	07/80 - 06/84	01/30/91	

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\*\*New since ACL 90-85.

\*\*\*These records may be flagged for destruction on the date shown.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

In Application (Continued)

Status as of: 01/01/91  
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The audits are finalized; actions are now being taken to adjust claims so that there will be a proper State, County, and Federal share of costs claimed and to collect or pay any amounts due as a result of the audit.

<u>County</u>	<u>Audit Period</u>
Lassen	07/82 - 06/86
Los Angeles DPSS**	07/76 - 06/84
Madera	07/85 - 06/88
Mendocino	07/82 - 06/85
Mendocino	07/85 - 06/88
Merced	07/81 - 06/85
Monterey	07/83 - 06/86
Napa	07/85 - 06/88
Orange	07/81 - 06/83
Placer	07/79 - 06/82
Placer	07/82 - 06/86
Placer**	07/86 - 06/88
Plumas	07/81 - 06/85
Sacramento**	07/79 - 06/81
Sacramento**	07/83 - 06/87
San Bernardino	07/83 - 06/85

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\*\*New since ACL 90-85.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

In Application (Continued)

Status as of: 01/01/91  
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The audits are finalized; actions are now being taken to adjust claims so that there will be a proper State, County, and Federal share of costs claimed and to collect or pay any amounts due as a result of the audit.

<u>County</u>	<u>Audit Period</u>
San Benito	07/78 - 06/80
San Benito	07/84 - 06/88
San Diego	07/82 - 06/85
San Diego**	07/85 - 06/87
San Mateo	07/76 - 06/78
Santa Barbara	07/83 - 06/87
Santa Clara**	04/79 - 06/81
Santa Clara**	07/83 - 06/86
Santa Cruz	07/83 - 06/86
Sierra	07/81 - 06/86
Solano	07/82 - 06/86
Sonoma	07/82 - 06/85
Sonoma	07/85 - 06/87
Stanislaus**	07/83 - 06/87
Sutter	07/85 - 06/88
Tuolumne	07/82 - 06/86

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\*\*New since ACL 90-85.

COURT CASES

A. All case records associated with the following court cases may now be destroyed except for those which:

- (1) were used in the determination of eligibility (including denials) for or the amount of retroactive benefits. The prior case records used must be retained in accordance with the legal requirements for public assistance records specified in this letter; or
- (2) require extended retention pursuant to other provisions of this letter.

<u>CASE</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Vaessen v. Woods</u>	80-67	I-150-82	AFDC, RCA & ECA PROGRAMS	1/1/79 - 8/31/82
<u>Shaw v. McMahon</u>	85-25 84-109	I-106-84	AFDC	10/1/84 - 4/30/85
<u>Rutan v. McMahon</u>	88-76		AFDC	6/1/83 - 8/26/86

B. There are several pending court cases which require extended retention including the following:

<u>Welfare Recipients League v. Woods</u>	84-15 82-15 81-58		AFDC	2/04/82 - 4/21/88
<u>Miller v. Woods and Community Services for the Disabled v. Woods (and payment to spouses - WRO v. McMahon)</u>	84-58 90-48	I-37-84	IHSS	11/12/78 - to Date
<u>Grimsey v. McMahon</u>	86-71 87-17 87-31	I-58-86	AFDC	1/18/85 - 6/23/86
<u>Christine Jones, et. al. v. Clayton K. Yeutter</u>	89-21		Food Stamps	2/17/89 to Date
<u>Marshall v. McMahon</u>	90-48		IHSS	3/31/86 to Date

COURT CASES

<u>CASE</u>	<u>FSD</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Monica Hamilton,</u> <u>et. al. v.</u> <u>Richard Lyng</u>		88-91 88-55		Food Stamps	2/01/88 to Date
<u>Abbott v.</u> <u>McMahon</u>	FSDIN I-12-89		I-76-89	AFDC, Child Support	10/01/84 to 12/31/88
<u>Barnes et. al. v.</u> <u>McMahon</u>				Child Support	4/17/89 to Present
<u>Rodriguez v.</u> <u>McMahon</u>				GAIN	6/30/86 to Present
<u>Windley v.</u> <u>McMahon</u>				GAIN	6/30/86 to Present
<u>Crary v. McMahon</u>				GAIN	6/30/86 to Present
<u>Sanchez v.</u> <u>McMahon</u>				GAIN	6/30/86 to Present
<u>Sallis v.</u> <u>McMahon</u>				AFDC	6/1/87 to Present
<u>Steffans v.</u> <u>McMahon</u>				Food Stamps	8/17/90 to Present