

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814



March 29, 1994

ALL-COUNTY LETTER NO. 94-27

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

REASON FOR THIS TRANSMITTAL

- State Law Change
 Federal Law or Regulation Change
 Court Order or Settlement Agreement
 Clarification Requested by One or More Counties
 Initiated by CDSS

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.

* Records retention periods vary among unresolved State audits. See special instructions at the beginning of each category of State Controller's Office audits listed in Attachment IV.

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 the California Department of Social Services (CDSS) 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.
6. While not required by regulation, it is desirable that those AFDC case records, and their supporting documents, identified by CDSS as federal sample quality control cases containing an error be retained until the federal sanction process is resolved for the applicable federal fiscal year. See Attachment VI.

Other records need not be retained in the case file as long as sufficient records/verifications are retained to meet Federal quality control requirements for the AFDC Program (AFDC Quality Control Manual Section 3000) and for the Food Stamp Program (FNS Quality Control Handbook 310, Chapter 5). Listed below are examples of those documents which may be purged from the case records:

1. Documents or evidence (photocopies) such as birth certificates and ~~divorce papers provided by the recipient to establish eligibility may be purged (MPP Section 48-001.112) provided that there is a written record of the type of evidence and its pertinent content in conformance with QC requirements. This notation would normally be made in the case narrative and shall also contain the following detail:~~
 - A. The type and source of document, its date (processed, signed, received or sent), any identification/serial numbers, and the volume and page number, if applicable.
 - B. Where the original document is located, if appropriate, such as a government office.

* See footnote on page 1.

- C. Any other pertinent information for Quality Control purposes from the document.

NOTE: Original documents received should have been returned to the applicant/recipient. The county may choose to retain essential and non-essential documents in the case records in lieu of the documentation and purging discussed above. Retention would assure that all necessary information is in the case file.

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, including good cause determination or fair hearing process. 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 eligibility determination is made and documented 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.
4. While not required by regulation, it is desirable that those cases identified by CDSS as federal sample quality control cases containing an error be retained until the federal sanction process is resolved for the applicable federal fiscal year. See Attachment VI.

Attachment III lists closed audit records which may be flagged for destruction.

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

* See footnote on page 1.

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.
4. While not required by regulation, it is desirable that those FS program case records, and their supporting documents, which have been identified by CDSS as federal sample quality control cases containing an error should be retained until the federal sanction process is resolved for the applicable federal fiscal year. See Attachment VI.

C. Title IV-D Child Support Records

Federal regulation 45 CFR 74.21 requires 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 (CDSS) 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 CDSS would submit its last quarter's expenditure report for the Federal fiscal year that the case was closed).

* See footnote on page 1.

Federal regulation 45 CFR 74.21 sets 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 CDSS 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.

Please submit any comments or questions regarding records retention to John Driemeyer, Records Management, 744 P Street, M.S. 7-179, Sacramento, CA 95814, or call (916) 657-1912.


JARVIO A. GREVIOUS
Deputy Director
Administration Division

Attachments

cc: CWDA

This letter supersedes All-County Letter No. 93-59.

* See footnote on page 1.

Status as of 1/1/94

FEDERAL AUDITS PENDING RELEASE OF FINAL AUDIT REPORTSPrograms Administered by the
Department of Health and Human Services

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Records Required to Be Retained
PUBLIC ASSISTANCE RECORDS:					
CIN 09-93 -00106 *	DHHS-OIG PR/PM Review of California's Refugee-RSS & TA Programs.	FFY 1992	b	Los Angeles	E
CA-IV-B/ Sec. 427 Review	DHHS-ACF CWS Program Compliance Review	FFY 1991	c	All Counties (6)	A
CIN 09-93 -00030	DHHS-OIG Audit of Collect- ion & Distribution of Child Support Payments in CA.	FFY 1987 through FFY 1991	c	Contra Costa Los Angeles Monterey Sacramento San Francisco Santa Clara	B & C
CIN 09-91 -00086	DHHS-OIG Financial Audit of California's Foster Care Program	FFYs 1989, 1990, 1991	b	Los Angeles Marin Riverside San Bernardino San Diego Santa Clara	B & C

- (1) If a single date is listed, it will be the date of the audit report.
(6) See Attachment IA.
A Case records reviewed in conjunction with this audit and audit-related materials.
B Case records, assistance claims, payment records, and audit-related materials.
C Administrative claims and audit-related materials.
E Administrative claims and documentation supporting RSS & TA costs.
b Audit survey or field work in process.
c Field work and exit conference completed; draft report in process.
* New since ACL 93-59.

Status as of 1/1/94

FEDERAL AUDITS PENDING RELEASE OF FINAL AUDIT REPORTS

Programs Administered by the
Department of Health and Human Services
and by the Department of Agriculture

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Records Required to Be Retained
PUBLIC ASSISTANCE RECORDS:					
CA-90 PR/PM	OCSE-Child Support Enforcement Program Compliance Review	7/01/89 - 06/30/90	d	All Counties	G
FOOD STAMP RECORDS:					
USDA-OIG; 27600-2-SF*	Nationwide FSP Financial Statement Audit	FFY 1993	c	Los Angeles San Bernardino San Diego	F
USDA-OIG; 27070-1-SF*	Nationwide FSP Financial Statement Audit	FFY 1992	c	Los Angeles Orange San Bernardino San Diego Ventura	F

- (1) If a single date is listed, it will be the date of the audit report.
 F FNS 46, FNS 251, & FNS 209 Claims for FFY 1993 and supporting documentation.
 G Case records, child support collections and disbursement records and audit-related materials.
 c Field work and exit conference completed; draft report in process.
 d Draft report released; CDSS response in process.
 * New since ACL 93-59

Status as of 1/1/94

FEDERAL AUDITS PENDING RELEASE OF FINAL AUDIT REPORTS

Programs Administered by the
U.S. Department of Agriculture

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Records Required to Be Retained
FOOD STAMP RECORDS:					
USDA-OIG; 27600-11-SF*	Nationwide FSP Error Rate Reduction Audit	FFY 1992	b	Los Angeles Orange	H
FNS-WRO-FM *	Post Implementation Review/NAPAS	FFY 1988- 1992	b	Napa	J

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- (1) If a single date is listed, it will be the date of the audit report.
H FSP care records for cases identified in Federal & State Q. C. sample for FFY 1992.
J Administrative claims, documentation supporting NAPAS costs claimed.
b Audit survey or field work in process.
* New since ACL 93-59
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TRIENNIAL SECTION 427 REVIEW for FFY 1991

COUNTIES WITH CASES IN THE FEDERAL CHILD WELFARE SERVICES
TRIENNIAL SECTION 427 REVIEW FOR FFY 1991

Alameda
Butte
Contra Costa
El Dorado
Fresno
Humboldt
Kern
Kings
Los Angeles
Marin
Merced
Napa
Orange
Placer
Riverside
Sacramento
San Bernardino
San Diego
San Francisco
San Joaquin
San Mateo
Santa Clara
Santa Cruz
Shasta
Solano
Sonoma
Tulare
Ventura
Yolo

Status as of 1/1/94

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by
Department of Health and Human Services

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
CA-IV-A	DHHS-ACF Quarterly Deferral of Claims Review	10/01/88-12/01/90	v	All Counties	\$ 293,173	G
	Costs Related to the Interest Portion of <u>Rutan</u> Corrective Payments.					
CA-IV-B/ Sec. 427 Review	DHHS-ACF CWS Program Compliance Review	10/01/89 09/30/90	t	All Counties (5)	\$ 11,060,093	A
CA-IV-E/ FC for FFY 85 & FFY 86	DHHS-OIG Federal Foster Care Program Audit	10/01/84 - 09/30/86	t	36 Counties (3)	\$ 417,205	B & C

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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).
(3) See Attachment IIA.
(5) See Attachment IIC.
A Case records reviewed in conjunction with this audit and audit-related materials.
B Case records, assistance claims, payment records, and audit-related materials.
C Administrative expense claims and audit-related materials.
G IV-A Assistance & Administrative Expense Claims; back-up documentation specifying the amount of Rutan interest paid.
t Settlement negotiations in process.
v CDSS protested; DHHS decision pending.

Status as of 1/1/94

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by
Department of Health and Human Services
and the U.S. Department of Agriculture

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
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PUBLIC ASSISTANCE RECORDS:

CA-88-IR,	FSA-OCSE	10/01/81 -	t	12 Counties	\$10,887,307	D
CA-89-IR	Review of Interest Income Earned From Child Support Collections	03/31/89		(4)		

FOOD STAMP RECORDS:

2714-	Food Stamp	04/01/75 -	o	San Francisco	\$ 806,800	E
358-SF	Eligibility	06/30/79				

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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).
(4) See Attachment IIB.
D Child support claims, fiscal records and audit-related materials.
E Food Stamp fiscal records.
o CDSS is reopening settlement negotiations with the Food and Nutrition Service.
t Settlement negotiations in process.
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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.

TRIENNIAL SECTION 427 REVIEW for FFY 1990

COUNTIES WITH CASES IN THE FEDERAL CHILD WELFARE SERVICES
TRIENNIAL SECTION 427 REVIEW FOR FFY 1990

Alameda
Butte
Contra Costa
Del Norte
Fresno
Humboldt
Imperial
Kern
Kings
Los Angeles
Mendocino
Mono
Orange
Placer
Riverside
Sacramento
San Bernardino
San Diego
San Francisco
San Joaquin
San Luis Obispo
San Mateo
Santa Barbara
Santa Clara
Santa Cruz
Shasta
Solano
Sonoma
Stanislaus
Tulare
Tuolumne
Ventura
Yolo
Yuba

Status as of 1/1/94

CLOSED FEDERAL AUDITS

Programs Administered by
Department of Health and Human Services

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:							
09-91 00087*	Federal Adoption Assistance Program (AAP) Financial Audit	10/01/88- 09/30/90	DHHS- OIG	Los Angeles Orange Sacramento San Bernardino San Diego San Francisco San Joaquin Santa Clara	Audit closed for CA on 12/31/93	B & C	12/31/93
CA AAP For FFY 85	Federal Adoption Assistance Program Title IV-E Review	10/01/84 09/30/86	DHHS- ACF	Alameda Los Angeles Orange Sacramento San Diego San Francisco Santa Clara	Reduced by DHHS-ACFY to \$ 233,719 (09/30/91)***	B	09/30/94
CA-IVE FC for FFY 84	Federal Foster Care Program Title IV-E Review	10/01/83 09/30/84	DHHS- OIG	Alameda Los Angeles Orange Sacramento San Diego San Francisco Santa Clara	\$4,816,136 (11/19/91)***	B	11/19/94

- (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 claims and audit related material.
 * New since ACL 93-59
 ** These records may be flagged for destruction on the date shown.
 *** Date Federal adjustment completed.

Status as of 1/1/94

CLOSED FEDERAL AUDITS

Programs Administered by the
Department of Health and Human Services
and the Department of Agriculture

ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destructio Date**
PUBLIC ASSISTANCE RECORDS:							
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	06/30/94
62612-09	Refugee Resettlement Program	10/01/82- 12/31/84	DHHS- OIG	Los Angeles	\$ 3,105,483 (12/31/89)***	B	06/30/94
62614-09	Refugee Resettlement	10/01/82- 12/31/84	DHHS- OIG	Orange	\$ 717,938 (12/31/89)***	B	06/30/94
FOOD STAMP RECORDS:							
27070-2HY	Nationwide FSP Financial Statement Audit; Focus on FNS 209 & FNS 250 Reports	Quarter Ending 09/30/91	USDA- OIG	Los Angeles San Bernardino San Diego Sacramento San Joaquin	(Unknown at time of publication; audit closed for CA on 6/30/93)	E	06/30/96

(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.
E FNS 205 and FNS 250 reports; supporting documentation and audit related materials.
** These records may be flagged for destruction on the date shown.
*** Date Federal adjustment completed.

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Unresolved Audits

The Counties on the following lists in Attachment IV have unresolved SCO audits. Separate lists exist for each major stage of audit resolution. Within each list, audits are arrayed in alphabetic order by County. For those Counties having more than one unresolved audit, there will be an entry for each audit. See the applicable record retention instructions at the beginning of each list, or category.

New Audits Completed

The following SCO audits have been completed and the final audit reports have been issued. However, at the time this list was prepared the protest period was still in process.

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
None	Not Applicable	Not Applicable	Not Applicable

Protested Audits

The following SCO audits have been protested by the affected Counties. All records pertinent to the final resolution and adjustment of any audit exception being protested must be retained by the affected County until January 15, 1995 (see County Fiscal Letter No. 91/92-25 issued December 20, 1991).

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
None	Not Applicable	Not Applicable	Not Applicable

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Audit Decisions That are On Appeal

The following SCO audits have decisions that are on appeal and are pending further resolution. After the appeal is resolved and all State and County adjustments have been applied, these audits will be transferred to the "Applied" list and a record destruction date will be assigned after the final state expenditure report implementing the appeal decision is sent to the DHHS.

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Los Angeles Administative (DPSS)	07/76 - 06/77	02/08/80	\$ 4,436,697
Los Angeles Administrative (DPSS)	07/77 - 06/80	06/25/82	21,817,942
Los Angeles Administrative (DPSS)	07/80 - 06/82	12/07/84	19,773,982
Los Angeles Administrative (DPSS)	07/82 - 06/84	11/21/86	48,582,432
Los Angeles (DPSS)	07/84 - 06/86	06/24/88	28,057,667
Los Angeles Administrative (DPSS)	07/86 - 06/88	09/22/89	9,783,712
Los Angeles (DCS)	07/85 - 06/88	06/30/89	29,675,134

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Other Appealed Audits

The following SCO audits have been appealed by the affected Counties. All records pertinent to the final resolution and adjustment of any audit exception being appealed must be retained by the affected County until January 15, 1995 (see County Fiscal Letter No. 91/92-25 issued December 20, 1991).

<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	1,107,947
Alameda	07/84 - 06/87	02/24/89	2,532,964
Alameda	07/87 - 06/90	07/12/91	3,995,925
Contra Costa	07/77 - 06/79	11/07/80	1,929,101
Contra Costa	07/79 - 06/80	01/22/82	665,098
Contra Costa	07/80 - 06/83	10/09/84	2,324,721
Fresno	07/85 - 06/88	05/26/89	2,430,502
Kern	07/85 - 06/87	10/14/88	897,363
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
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
Orange	07/79 - 06/81	02/18/83	1,555,045

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Other Appealed Audits (Continued)

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
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
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	07/79 - 06/81	02/25/83	5,656,263
San Francisco	07/81 - 06/84	08/22/86	19,131,317
San Francisco	07/84 - 06/87	09/02/88	15,158,850
San Francisco	07/87 - 06/89	12/28/90	1,465,554
Santa Clara	07/81 - 06/83	12/20/85	947,129
Santa Clara	07/86 - 06/88	09/08/89	2,932,809
Shasta	10/77 - 06/80	11/20/81	318,863
Shasta	07/80 - 06/85	06/12/87	2,243,519
Shasta	07/85 - 06/88	12/15/89	462,640
Tulare	07/81 - 06/85	03/03/87	508,513
Tulare	07/85 - 06/87	12/09/88	35,335
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

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Audits Held for Application

The following SCO audits are being held for application pending an approved application methodology. Decision letters have been issued on these audits and none of the decisions have been appealed. All records pertaining to any audit report exceptions which have not been applied must be retained by the affected Counties until January 15, 1995 (see County Fiscal Letter No. 91/92-25 issued December 20, 1991).

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Imperial*	07/84 - 06/89	09/28/90	\$ 35,678
Lake *	07/85 - 06/89	04/05/91	\$ 121,554
Los Angeles* Administrative (DPSS)	07/88 - 06/90	06/14/91	\$ 3,454,992
Monterey *	07/86 - 06/89	05/10/91	\$ 1,063,915
Sacramento*	07/87 - 06/90	05/17/91	\$ 287,981

Audits In Application

The following SCO audits have been 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. After all State and County adjustments have been applied, these audits will be transferred to the "Applied" list and a record destruction date will be assigned after the final state expenditure report implementing the appeal decision is sent to the DHHS.

<u>County</u>	<u>Audit Period</u>
Riverside	07/87 - 06/89
San Joaquin	07/87 - 06/89

* New since ACL 93-59

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied

The following SCO audits have been finalized, all resultant State and County adjustments have been applied and the final state expenditure report implementing the audit exceptions has been sent to the DHHS. The record destruction dates for the individual audits are specified below.

<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date**</u>
Alpine*	07/84 - 06/88	08/20/96
Amador	07/82 - 06/84	12/21/95
Amador	07/85 - 06/88	10/27/95
Calaveras	07/80 - 06/85	11/17/95
Colusa	07/83 - 06/86	06/30/96
Contra Costa	07/83 - 06/85	10/23/95
Contra Costa	07/85 - 06/88	11/06/95
Del Norte	07/81 - 06/86	01/06/96
El Dorado	07/82 - 06/86	01/08/96
Fresno	07/82 - 06/85	07/13/95
Glenn	07/81 - 06/86	06/10/96
Humboldt	04/75 - 09/78	12/16/95
Humboldt	07/81 - 06/85	06/18/95
Humboldt	07/85 - 06/88	11/09/95
Imperial	07/80 - 06/84	01/20/96
Inyo	07/82 - 06/86	11/23/95

* New since ACL 93-59

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

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied (Continued)

<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date**</u>
Kern	07/82 - 06/85	11/09/95
Kings	07/82 - 06/86	01/27/96
Madera	07/85 - 06/88	11/09/95
Marin*	07/85 - 06/89	07/13/96
Mariposa*	07/84 - 06/89	09/09/96
Mendocino	07/82 - 06/85	11/30/95
Mendocino	07/85 - 06/88	11/18/95
Merced	07/81 - 06/85	07/13/95
Modoc	07/80 - 06/84	12/08/95
Monterey	07/83 - 06/86	07/15/95
Napa	07/85 - 06/88	06/08/96
Orange	07/81 - 06/83	07/15/94
Placer	07/79 - 06/82	06/21/96
Placer	07/82 - 06/86	06/09/96
Placer	06/86 - 06/88	11/10/95
Plumas	07/81 - 06/85	12/07/95
Riverside	10/84 - 06/86	05/24/96
Sacramento	07/79 - 06/81	04/30/96
Sacramento	07/81 - 06/83	07/09/95
Sacramento	07/83 - 06/87	10/29/95

* New since ACL 93-59.

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

Status as of 1/1/94

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied (Continued)

<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date**</u>
San Benito*	07/78 - 06/80	09/09/96
San Benito	07/84 - 06/88	11/18/95
San Bernardino	07/83 - 06/85	07/23/95
San Diego	07/78 - 06/80	11/16/95
San Luis Obispo	07/84 - 06/89	10/29/95
San Mateo*	07/86 - 06/89	07/29/96
Santa Barbara	07/83 - 06/87	07/15/95
Santa Clara	04/79 - 06/81	07/10/95
Santa Clara	07/83 - 06/86	07/20/95
Santa Cruz	07/83 - 06/86	10/28/95
Sierra*	07/81 - 06/86	07/30/96
Solano	07/82 - 06/86	07/13/95
Sonoma	07/82 - 06/85	07/15/95
Sonoma	07/85 - 06/87	12/08/95
Stanislaus	07/83 - 06/87	07/13/95
Sutter	07/85 - 06/88	06/10/96
Tehama	07/81 - 06/86	01/08/96
Tuolumne	01/76 - 06/78	06/30/96

* New since ACL 93-59

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

Status as of 1/1/94

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 (this includes denials of eligibility) for retroactive benefits and/or the determination of the amount of those benefits.
- (2) require extended retention pursuant to other provisions of this letter.

<u>CASE</u>	<u>FSD</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Sallis v. McMahon</u>				AFDC	6/1/87 to 3/1/91
<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>		88-150 89-21 89-100 90-22 90-33 90-72	I-38-90	Food Stamps	2/8/89 to 9/10/90
<u>Welfare Recipients League v. Woods</u>		84-15 82-15 81-58		AFDC	2/4/82 - 4/21/88
<u>Monica Hamilton, et. al. v. Richard Lyng</u>		88-91 88-55		Food Stamps	2/1/88 to 4/10/92
<u>Petrin v. Carlson</u>				AFDC	5/1/89 to 11/1/93
<u>Windley v. McMahon</u>		90-102 92-03		GAIN	10/12/86 to 4/1/91
<u>Crary v. McMahon</u>		90-86 91-24 92-03 92-51	I-14-91	GAIN	12/1/86 to 3/31/91

Status as of 1/1/94

COURT CASES

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

<u>CASE</u>	<u>FSD</u>	<u>ACL</u>	<u>ACTN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<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 Present
<u>Marshall v. McMahon</u>		90-48		IHSS	3/31/86 to Present
<u>Barnes et. al. v. McMahon</u>				Child Support	4/17/89 to Present
<u>Sanchez v. McMahon</u>		92-03		GAIN	6/30/86 to Present
<u>Miranda v. Velasquez</u>				Food Stamps	3/11/91 to 3/1/93
<u>Miller, et.al. v. Carlson</u>		91-89 91-114 92-61 92-102 93-20		GAIN, AFDC, NET	6/7/91 to Present
<u>Jacobson v. McMahon</u>		90-68 91-56 92-03 93-37	I-41-91 I-67-92	GAIN	5/9/87 to 8/28/93
<u>Varela v. McMahon</u>		90-70 92-03	I-67-92	GAIN	10/18/87 to 11/1/91
<u>Yslas v. McMahon</u>		90-70 92-03	I-67-92	GAIN	10/18/87 to Present
<u>CCWRO v. McMahon</u>		92-03		GAIN AFDC	7/1/85 to Present
<u>Ceja v. McMahon</u>		91-62 91-68		AFDC	6/1/88 to 6/30/91
<u>Vang v. Healy</u>				Food Stamps	4/13/92 to Present

Status as of 1/1/94

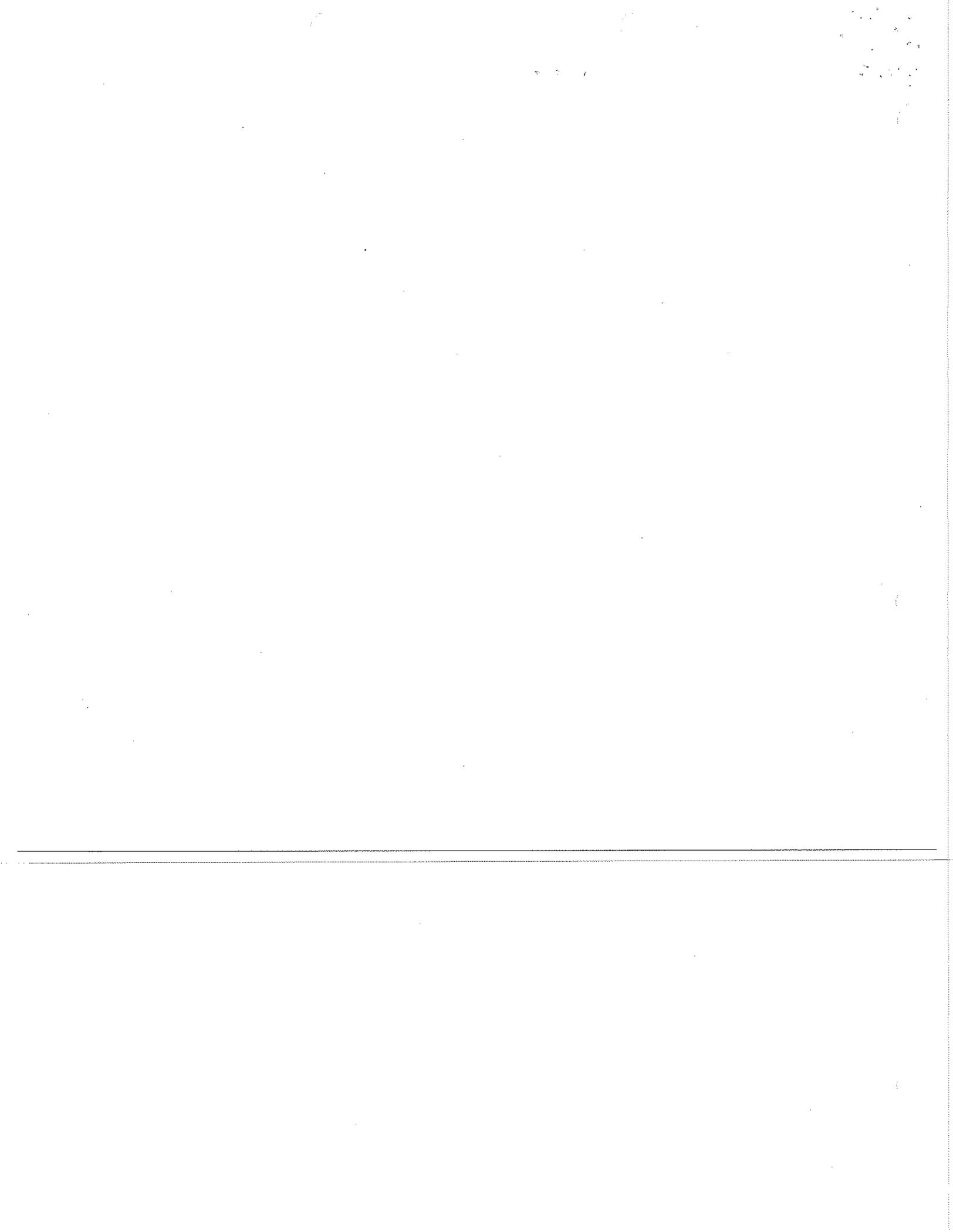
COURT CASES

B. (Continued)

<u>CASE</u>	<u>FSD</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Aslanian v. Anderson</u>				AFDC Food Stamps	2/5/93 to Present
<u>Blanco v. Anderson</u>		93-92		AFDC Food Stamps	6/2/93 to Present
<u>Sawyer v. Anderson</u>				AFDC	1/10/91 to Present

C. The following court cases have been closed, dismissed, or settled and there is no longer a need to hold records related to these cases except in accordance with the general requirements for public assistance records specified in this letter:

<u>CASE</u>	<u>FSD</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Rodriguez v. McMahon</u>		92-03		GAIN	6/30/86 to Present
<u>Lopez v. Espy</u>				Food Stamps	7/30/93 to 1/24/94



Status as of 1/1/94

OPEN FEDERAL FISCAL SANCTIONS

<u>Federal Fiscal Year</u>	<u>Programs</u>	<u>Affected Counties*</u>
1993	AFDC, Food Stamps	All

* Counties with federal QC sample error cases. These cases should be retained until the federal sanction process is resolved. Counties will be notified of the resolution dates.