



Arizona State Library, Archives and Public Records

Records Retention Schedule for the Office of the Auditor General

Schedule Number: 15-07-2

Authorization and Approval

Pursuant to ARS §41-1351, the retention periods listed herein are both the minimum and maximum time records may be kept. Keeping records for a time period other than their approved retention period is illegal. However, records required for ongoing or foreseeable official proceedings such as audits, lawsuits or investigations, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule. If it is believed that special circumstances warrant that records should be kept longer or shorter times than the time period listed in this schedule or that any of these records may be appropriate for transfer to the State Archives, please contact the Records Management Division to request a change to the retention period. Only the Arizona State Library, Archives and Public Records has the authority to extend or decrease records retention periods. **Public records, including electronic records not listed in this schedule or on the approved General Retention Schedule are not authorized to be destroyed.**

Approval Recommended

Debbie Davenport, Auditor General
Office of the Auditor General

Approved

GladysAnn Wells, Director
Arizona State Library, Archives and Public Records

Date Approved:

JAN 08 2008

AXT-000

**Records Retention Schedule for
Auditor General**

**Accounting Services Division (ASD)
School Districts and Charter Schools**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Audit Contract Approval Records	2	After contract expired, cancelled or revoked
2.	Audit Report Desk Review Records (acceptable and unacceptable)	4	After fiscal year completed
3.	Procedural Review Records	5	After fiscal year completed
4.	Compliance Status Review Records	5	After fiscal year completed
5.	Newsletter Working Paper Records	1	After issued
6.	Procurement Rules Review Records	3	After completed
7.	Accounting Responsibilities Program Records	5	After application received

Political Subdivisions

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
8.	Alternative Expenditure Limitation Records	5	After fiscal year expired
9.	Budget Form Accumulations/Revisions Records	3	After superseded or obsolete
10	Permanent Adjustment to the Base Limit Records	Permanent	Preserve pursuant to ARS §39-101. When the office or agency no longer wishes to maintain permanent records they should be transferred to the State Archives

Records Retention Schedule for Auditor General

11.	Special District Annual Financial Reports Accumulations/Revisions Records	1	After superseded or obsolete
12.	Uniform Expenditure Reporting System (UERS) Compliance Review Records	4	After fiscal year completed
13.	Special District Desk Review Records	4	After fiscal year completed

Other ASD Records

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
14.	Administrative Hearing Records	4	After fiscal year completed
15.	Consulting Services Reports and Records	5	After fiscal year prepared
16.	Correspondence Records	5	After fiscal year prepared or received
17.	Manual Accumulations / Revisions Records	-	After reference value has been served
18.	Special Administrative Projects Records	-	After reference value has been served
19.	Special Projects Records	-	After reference value has been served

General

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
20.	Audit Contract Proposals (successful)	3	After calendar year received
21.	Contract proposals (unsuccessful)	-	After administrative value has been served

Records Retention Schedule for Auditor General

22.	Contract Audit Records a. Reports (maintained in Auditor General files) b. Work Papers (if not maintained by contractor) (Confidential per ARS §41-1279.05)	- 5	After reference value has been served After audit closed
23.	Office Support Records	6	After fiscal year prepared
24.	Project Time Reports	5	After fiscal year prepared
25.	Recruiting Records	3	After recruiting year completed
26.	Special Audit Records (including financial and performance audits of the Departments of Administration, Health Services, and Economic Security; PY 90-97)	10	After file closed or after released by Auditor General, whichever is later
27.	Training Records	5	After session completed
28.	Management Guides	-	After superseded or obsolete
29.	Organizational Charts	Permanent	Preserve pursuant to ARS §39-101. When the office or agency no longer wishes to maintain permanent records they should be transferred to the State Archives
30.	Annual Reports	10	After year reported
31.	Legislation Tracking/Amendments	1	After close of session
32.	Publications (other than audits)	1	After published. Send 2 copies to Arizona State Library, Archives and Public Records, State Docs

Records Retention Schedule for Auditor General

33.	General Correspondence	-	After administrative value has been served
34.	Appointment Calendars	-	After administrative value has been served
35.	Logs (including telephone logs)	-	After administrative value has been served
36.	Records Retention schedules	6	After superseded or obsolete
37.	Reports of Records Destruction	-	After administrative value has been served
38.	Budget Request Records	6	After fiscal year requested
39.	Accounts Payable/Receivable Records (including claims, purchase orders (PO's), invoices, receipts and other related records)	6	After fiscal year created or received
40.	Contracts/Agreements	6	After expired, cancelled, revoked or terminated
41.	Employee Time/Leave Records	6	After fiscal year created
42.	Hiring Records (unsuccessful applicants)	3	After created or received
43.	Employee Personnel Records (including payroll, I-9 forms, changes to SS and other contributions/deductions, evaluations and other related records)	15	After terminated
44.	Deposits with Treasurer	6	After deposit made
45.	Capital Equipment Inventories	6	After fiscal year superseded or obsolete
46.	Employee Medical Records	30	After terminated

Records Retention Schedule for Auditor General

Division of School Audits (DSA)

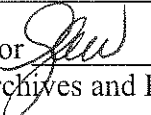
<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
47.	Reports and Related Correspondence	-	After reference value has been served. Send copy of report to Arizona State Library, Archives and Public Records, State Documents
48.	DSA Working Papers (Confidential per ARS §41-1279.05)	6	After audit or study completed
49.	Follow-up Working Papers (Confidential per ARS §41-1279.05)	-	After reference value has been served

Financial Audit Division (FAD)

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
50.	Audit Reference Records (permanent records)	5	After calendar year received
51.	Reports and Related Correspondence	-	After reference value has been served. Send copy of report to Arizona State Library, Archives and Public Records, State Documents
52.	FAD Working Papers (Confidential per ARS §41-1279.05)	5	After audit completed

Performance Audit Division (PAD)

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
53.	Reports and Related Correspondence	-	After reference value has been served. Send copy of report to Arizona State Library, Archives and Public Records, State Documents

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Arizona State Library, Archives and Public Records

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54.	PAD Working Papers (Confidential per ARS §41-1279.05)	6	After audit completed
55.	PAD Follow-up Working Papers (Confidential per ARS §41-1279.05)	1	After last follow-up completed
56.	CPS Team Working Papers (Confidential per ARS §41-1279.05)	-	After reference value has been served
57.	CPS Team Reports	-	After reference value has been served. Send copy to Arizona State Library, Archives and Public Records, State Documents
58.	CPS Team Follow-up Working Papers (Confidential per ARS §41-1279.05)	-	After reference value has been served

Supersedes schedule dated July 28, 2004 and General Retention Schedule 000-07-41 dated July 3, 2007 and later

Disposition Schedule for AXT -- 000

Auditor General

<i>Record Series</i>	<i>New RS Code</i>	<i>Old RS Code</i>	<i>Time in Office (yrs.)</i>	<i>Time in Records Center (yrs.)</i>	<i>Total Retention (yrs.)</i>	<i>Cut-off</i>	<i>Retention Schedule Code</i>
Audit Report Desk Review Records	32	106962	2	2	4	After fiscal year completed	15-07-2 Item 2
Procedural Review Records	33	644125	3	2	5	After fiscal year completed	15-07-2 Item 3
Compliance Status Review Records	34	528925	3	2	5	After fiscal year completed	15-07-2 Item 4
Accounting Responsibilities Program Records	35	647625	3	2	5	After application received	15-07-2 Item 7

<i>Record Series</i>	<i>New RS Code</i>	<i>Old RS Code</i>	<i>Time in Office (yrs.)</i>	<i>Time in Records Center (yrs.)</i>	<i>Total Retention (yrs.)</i>	<i>Cut-off</i>	<i>Retention Schedule Code</i>
Alternative Expenditure Limitation Records	36	289708	3	2	5	After fiscal year expired	15-07-2 Item 8
UERS Compliance Review Records	37	100954	2	2	4	After fiscal year completed	15-07-2 Item 12
Administrative Hearing Records	38	630625	2	2	4	After fiscal year completed	15-07-2 Item 14
Consulting Services Reports and Records	39	396025	3	2	5	After fiscal year prepared	15-07-2 Item 15
Audit Contract Proposals (successful)	40	101376	1	2	3	After calendar year received	15-07-2 Item 20

<i>Record Series</i>	<i>New RS Code</i>	<i>Old RS Code</i>	<i>Time in Office (yrs.)</i>	<i>Time in Records Center (yrs.)</i>	<i>Total Retention (yrs.)</i>	<i>Cut-off</i>	<i>Retention Schedule Code</i>
Contract Audit Records - Work Papers	41	179286	0	5	5	After audit closed	15-07-2 Item 22b
Office Support Records	42	500623	1	5	6	After fiscal year prepared	15-07-2 Item 23
Project Time Reports	43	761654	1	4	5	After fiscal year prepared	15-07-2 Item 24
Special Audit Records (financial and performance audits of the Departments of Administration,	44	169286	0	10	10	After file closed or after released by Auditor General, whichever is later	15-07-2 Item 26
Special District Desk Review Records	45		2	2	4	After session completed	15-07-2 Item 13

<i>Record Series</i>	<i>New RS Code</i>	<i>Old RS Code</i>	<i>Time in Office (yrs.)</i>	<i>Time in Records Center (yrs.)</i>	<i>Total Retention (yrs.)</i>	<i>Cut-off</i>	<i>Retention Schedule Code</i>
DSA Working Papers	46	649286	0	6	6	After audit or study completed	15-07-2 Item 48
Audit Reference Records	47	100089	0	5	5	After release dated	15-07-2 Item 50
FAD Working Papers	48	099286	0	5	5	After audit completed	15-07-2 Item 52
PAD Working Papers	49	529286	0	6	6	After audit completed	15-07-2 Item 54
PAD Follow-up Working Papers	50	529290	0	1	1	After last follow-up completed	15-07-2 Item 55