

STATE UNIVERSITY OF NEW YORK RECORDS RETENTION AND DISPOSITION SCHEDULE

UNIVERSITY AUDIT

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NOTE: Paper records may be destroyed after scanning or microfilming, with digital and microfilm versions replacing the original for retention purposes.

| Record | RDA Number | Content | Minimum Retention | Notes | Reason for Proposed Time |
|---|------------|--|--|-------|---|
| 1. Technical Assistance | 22331 | Contains but is not limited to technical assistance projects, documentation and correspondence. | 3 years after the end of the fiscal year in which the assistance was provided. | | Sufficient for reference, administrative, and follow up purposes. |
| 2. Internal Audits | 22332 | Contains but is not limited to preliminary and final audit reports, correspondence, memos, and audit workpapers, etc. | 5 years after end of the fiscal year in which the final audit report is issued | | |
| 3. Federal Audits | 22333 | Contains but is not limited to preliminary and final audit reports, final determinations, correspondence, memos, etc. | 5 years after end of the fiscal year in which the final audit report or determination is received. | | |
| 4. Office of the State Comptroller Audits | 22334 | Contains but is not limited to preliminary and final audit reports, correspondences, memos, 90 day status reports and follow-ups, etc. | 5 years after end of fiscal year in which the final audit report is issued. | | |
| 5. External Non-Governmental Audits | 22335 | Contains but is not limited to preliminary and final audit reports, final determinations, | 5 years after the end of the fiscal year in which the | | |

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| | | correspondence, memos, etc. | final audit report is issued. | |
| 6. Internal Audit Files – General | 22336 | Contains but is not limited to correspondence, memos, manuals, procedures and letters of instruction, etc. pertaining to internal and external operations of the office. | 3 years after end of fiscal year or, for manuals, procedures or letters of instruction, 3 years after superseded or obsolete. | |