

INTERNAL AUDIT OFFICE

120.01 Administrative Correspondence and Reference File

Dates: 1975 -
Volume: 10 Cu. Ft.
Annual Accumulation: 3/4 Cu. Ft.
Arrangement: Alphabetical

This record series contains miscellaneous correspondence and memos that come from other university departments.

Recommendation: Retain three (3) years, then weed, disposing of any items that no longer have administrative value.

120.02 Reports of Internal and External Audits (Originals)

Dates: 1950 -
Volume: Negligible
Annual Accumulation: Negligible
Arrangement: Numerical by Audit number

This record series contains the reports of internal and external audits of university departments, including findings and recommendations.

Recommendation: Retain in office for three (3) years, then microfilm and dispose of original paper (by shredding). Retain all office use record series microforms in office permanently. Transfer security record series microforms to the University Archives for permanent retention.

120.03 Quarterly Audit Reports

Dates: 1984 -
Volume: 1½ Cu. Ft.

Annual Accumulation: ½ Cu. Ft.

Arrangement : Chronological

This record series contains the quarterly audit reports prepared for the Board of Trustees which summarize the individual audits performed during the quarter.

Recommendation: Retain three (3) years in the office, then microfiche and dispose of paper copy. A security copy should be maintained in the University Archives.

120.04 Audit Work Papers

Dates: 1976 -

Volume: 24 Cu. Ft.

Annual Accumulation: 12 Cu. Ft.

Arrangement: Numerical by audit number

This record series contains the work papers for each audit and is maintained as back-up documentation.

Recommendation: Retain at least three (3) years, or until next audit has been produced, whichever is longer and no litigation is pending or anticipated.

120.05 Special Reports or Reviews File

Dates: 1977 -

Volume: 8 Cu. Ft.

Annual Accumulation: ¾ Cu. Ft.

Arrangement: Alphabetical by subject

This record series contains the report or review of audit plans the work papers for documentation whenever a special report or review was conducted into particular areas such as intercollegiate athletics, basketball, computer fraud or cash shortages in a department.

Recommendation: Retain ten (10) years in the office, then dispose of providing no litigation is pending or anticipated.

120.06

Personnel File

Dates: 1961 -

Volume: 3/4 Cu. Ft.

Annual Accumulation: Negligible

Arrangement: Alphabetical by name

This record series contains copies of appointment papers, evaluations and leave slips for employees of the Internal Audit Office.

Recommendation: Retain five (5) years after termination or separation of employment, then dispose of provided all audits have been completed under the authority of the Auditor General, if necessary, and no litigation is pending or anticipated.