

**REQUEST FOR AUTHORITY  
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

*18 items*

TO: GENERAL SERVICES ADMINISTRATION  
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

LEAVE BLANK	
DATE RECEIVED <b>MAR 5 1975</b>	JOB NO. <b>NC-207-75-2</b>
NOTIFICATION TO AGENCY	
In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "with-drawn" in column 10.	
(Date) <b>12-23-75</b>	<i>James E O'Heill</i> Archivist of the United States

1. FROM (AGENCY OR ESTABLISHMENT)  
Department of Housing and Urban Development

2. MAJOR SUBDIVISION  
Office of Inspector General

3. MINOR SUBDIVISION  
Office of Audit

4. NAME OF PERSON WITH WHOM TO CONFER  
William M. Stunder

5. TEL. EXT.  
138 56383

6. CERTIFICATE OF AGENCY REPRESENTATIVE:

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 11 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

**19 FEB 1975**

*Russell J. Thompson*  
(Signature of Agency Representative)

Records Officer, HUD  
(Title)

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
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Audit Records

This revised schedule supersedes the following audit schedules of the Department.

- Housing and Home Finance Agency - Office of the Administrator Audit Schedule approved on June 2, 1964 under National Archives Job NN 164-169.
- Federal Housing Administration Audit Records Schedule approved on October 30, 1967 under National Archives Job NN 168-37.
- Public Housing Administration Schedule for Records Relating to Internal Audit Functions approved on February 27, 1964 under National Archives Job NN 164-96.
- Public Housing Administration Schedule for Records Relating to Fiscal Audit Branch Functions approved on January 28, 1966 under National Archives Job NN 166-110.

*Copy to Atlanta 2-3-75*

*Copy to Agency & All FRC's 12-20-75*

**12-11-75**

*changes with approval of Russell Thompson*

Item

No. Description of Records

Disposition

1. Policy and Procedure Records consisting of memoranda, manual releases, basic delegations of authority, and written instructions documenting and interpreting policy, procedures, standards and organization of the Office of Inspector General. The official file is maintained in Headquarters.

- a. Headquarters Office Files.  
(average 1 cu. ft. per year)

PERMANENT. Transfer to the Federal Records Center 3 years after material is superseded or becomes obsolete. Offer to National Archives ~~18~~ years after *material transfer is superseded or obsolete.*

- b. Regional Office Files.

Transfer to the Federal Records Center 3 years after material is superseded or becomes obsolete. Destroy ~~8~~ years after *date of material transfer is superseded or obsolete.*

2. Working Papers including basic information on the entity audited, documentation of work performed during an audit, and back-up material in support of audit findings, conclusions, and recommendations. Working papers for each audit consist of a current file and, if applicable, a permanent file.

- Continuing RB: 12/19/75*  
a. ~~Permanent~~ Files consisting of basic information needed in subsequent examinations of the same entity: history, policy, procedures, organization, financing, and location of activities of the entity to be audited.

(1) Internal Audits

- (a) Recurring Audits

Retain until final audit is made or activity or program is discontinued. Transfer to the Federal Records Center 1 year

Item  
No.

Description of Records

Disposition

- (b) Other Audits
- (2) External Audits
- b. Current Files containing correspondence, documents, analyses of accounts and records, financial statements and supporting schedules, records of interviews, minutes of conferences, and back-up material which evidence the work done during the audit and support audit conclusions, opinions and findings. These files contain the basic material from which the audit report is prepared.
- (1) Internal Audits
- (a) Recurring Audits
- (b) Other Audits
- later provided all required actions on the last or final audit report have been taken. Destroy <sup>4</sup> 3 years after ~~date of all transfer required actions or final audit report.~~ Retain for 3 years after the date of the audit report. Transfer to the Federal Records Center, provided: (i) All actions on report have been taken and (ii) No audits provided for in the Annual Plan for the year in which the 3 year retention period elapses. Destroy <sup>6</sup> 6 years after date of ~~transfer, audit~~ *report provided i and ii observed.*
- Retain until final audit is made. Transfer to the Federal Records Center 1 year after required actions on the final report have been satisfactorily taken. Destroy <sup>4</sup> 3 years after ~~date of transfer required actions on final report~~ *have been satisfac- torily taken.*
- Retain most recent current file until issuance of report on succeeding audit. Then transfer to Federal Records Center. Destroy 3 years after ~~date of transfer~~ *issuance of report on succeeding audit.* Retain for 1 year after all required actions on the

Item

No.      Description of Records

Disposition

- (2) External Audits
- (a) Cycle Audits
- (b) Final and Request Audits
3. Audit Report Follow-Up Files including copies of the audit report and all correspondence pertaining to actions taken on audit report findings and recommendations.
- a. Recurring Audits (Internal) and Cycle Audits (External)
- b. All Other Audits (Internal) and Final and Request Audits (External)
- internal audit have been satisfactorily taken. Then transfer to Federal Records Center. Destroy ~~3~~<sup>4</sup> years after ~~date of transfer~~. *all required actions on internal audit satisfactorily taken.*
- Retain most recent current file until issuance of report on succeeding audit. Then transfer file for the prior audit to the Federal Records Center. Destroy ~~3~~<sup>4</sup> years after ~~date of transfer~~. *issuance of report on succeeding audit.*
- Retain for 1 year after all required actions on the final audit report have been satisfactorily taken. Then transfer to the Federal Records Center. Destroy ~~3~~<sup>4</sup> years after ~~date of transfer~~. *all required actions on final audit report satisfactorily taken.*
- Transfer to the Federal Records Center after completion of subsequent audit, provided the audit findings have either been satisfactorily resolved or all open findings have been incorporated into the subsequent audit report. Destroy 3 years after ~~date of transfer~~. *completion of subsequent audit provided above conditions met.*
- Retain for 1 year after all findings have been satisfactorily resolved. Then transfer to Federal Records Center. Destroy ~~3~~<sup>4</sup> years after ~~date of transfer~~. *all findings have been satisfactorily resolved.*

Item No.	<u>Description of Records</u>	<u>Disposition</u>
4.	Audit Contract File consisting of conformed copies of contracts and agreements, project summaries, prior approval authorizations, approved budgets, notices of start of operations.	Retain until final audit is made. Transfer to Federal Records Center when all actions on the final audit report have been satisfactorily taken. Destroy 3 years after <del>date of transfer</del> <i>all actions on final audit report taken</i>
5.	Audit Correspondence Files. Temporary files wherein documents, correspondence and other pertinent data of use in an up-coming audit are filed on a day-to-day basis.	Dispose of material in file after each audit is completed either by destruction or by transfer to current or permanent files as appropriate.
6.	Audit Case Files - Headquarters Copies of the <u>audit report issued in the field</u> and all related correspondence received in or generated by Headquarters.	
	a. Cycle Audits (External)	Destroy upon receipt of new audit case file.
	b. Final and Request Audits (External)	Destroy 1 year after date of report.
	c. Recurring Audits (Internal)	Destroy upon receipt of new audit case file.
	d. All Other Audits (Internal)	Destroy 1 year after all action satisfactorily taken on audit findings.
	e. EXCEPTION: Each year, prior to transfer to the Federal Records Center, a representative sampling of audit case files (working papers, audit report follow-up file and audit contract file) are selected for retention in the National Archives. The sample should consist of no more than five cases per year selected by the Office of Audit and the Records Officer and should adequately reflect the classes of audits performed.	

Cases selected should balance the successes and failures of the program or operation audited. There should be a judicious selection of big and small audits disclosing ordinary and extraordinary problems. Cases should also be chosen for the illustration of significant findings and their effect on policy.

The cases are retired separately from other records (i.e., in separate boxes) and listed at the end of Standard Form 135, Records Transmittal and Receipt. They are to be offered to the National Archives 15 years after date of record.

Item  
No.

Description of Records

Disposition

Item 6 is applicable only to the case files maintained in the Records and Information Division, Headquarters.

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7. GAO Audit Report Files. This file contains a copy of draft, letter and published GAO reports and inquiries and all material and correspondence relating to HUD's review, replies to and actions on GAO findings, and statements required by OMB Circular A-50. (average 1 cu. ft. per year)

PERMANENT. Transfer to Federal Records Center 5 years after all required actions have been taken. Offer to National Archives 15 years after date of record.

Item No.

Description of Records

Disposition

1.

Policy and Procedure Records

Memoranda, manual releases, basic delegations of authority, and written instructions documenting and interpreting policy, procedures, standards and organization of the Office of Audit, Office of Inspector General. The official file is maintained at the Central Office level.

Transfer to the Federal Records Center 3 years after material is superseded or becomes obsolete.  
Destroy 5 years after date of transfer.

2.

Working Papers

Basic information on the entity audited (permanent file), documentation of work performed during an audit, and back-up material in support of audit findings, conclusions, and recommendations. Working papers for each audit consist of a current file and, if applicable, a permanent file.

a. Permanent Files

Basic information needed in subsequent examinations of the same entity: history, policy, procedures, organization, financing, and location of activities of the entity to be audited.

(1) Internal Audits

(a) Recurring Audits

Retain until final audit is made or activity or program is discontinued. Transfer to the Federal Records Center 1 year later provided all required actions on the last or final audit report have been taken.  
Destroy 3 years after date

(b) Other audits

Retain for 3 years after the date of the audit report. Transfer to Federal Record Center, provided:  
(i) All actions on report have been taken and  
(ii) No audits provided for in the Annual Plan for the year in which the 3 year retention period elapses.

Destroy 3 years after date of transfer.

(2) External Audits

Retain until final audit is made. Transfer to the Federal Records 1 year after required actions on the final report have been satisfactorily taken.

Destroy 3 years after date of transfer

b. Current Files

Correspondence, documents, analyses of accounts and records, financial statements and supporting schedules, records of interviews, minutes of conferences, and back-up material which evidence the work done during the audit and support audit conclusions, opinions and findings. These files contain the basic material from which the audit report is prepared.

(1) Internal Audits

(a) Recurring Audits

Retain most recent current file until issuance of report on succeeding audit. Then transfer to Federal Records Center. Destroy 3 years after date of transfer.

(b) Other Audits

Retain for 1 year after all required actions on the internal audit report have been satisfactorily taken. Then transfer to Federal Records Center. Destroy 3 years after date of transfer.

(2) External Audits

(a) Cycle Audits

Retain most recent current file until issuance of report on succeeding audit. Then transfer file for the

prior audit to the  
Federal Records Center

Destroy 3 years after  
date of transfer.

Retain for 1 year  
after all required  
actions on the final  
audit report have been  
satisfactorily taken.

Then transfer to  
Federal Records Center

Destroy 3 years after  
date of transfer.

(b) Final and Request Audits

3. Audit Report Follow-Up Files

Copies of the audit report and all  
correspondence pertaining to actions  
taken on audit report findings and  
recommendations.

a. Recurring Audits (Internal)

Cycle Audits (External)

Transfer to the Fed-  
eral Records Center  
after completion of  
subsequent audit,  
provided the audit  
findings have either  
been satisfactorily  
resolved or all

open findings have been incorporated into the subsequent audit report.

Destroy 3 years after date of transfer.

b. All Other Audits (Internal)  
Final and Request Audits (External)

Retain for 1 year after all findings have been satisfactorily resolved. Then transfer to Federal Records Center.

Destroy 3 years after date of transfer.

4.

Audit Contract File

Conformed copies of contracts and agreements, project summaries, prior approval authorizations, approved budgets, notices of start of operations.

Retain until final audit made. Transfer to Federal Records Center when all action on the final audit report have been satisfactorily taken.

Destroy 3 years after date of transfer.

5.

Audit Correspondence Files

Temporary files wherein documents, correspondence and other pertinent data of use in an up-coming audit are filed on a day-to-day basis.

Dispose of material in file after each audit is completed either by destruction or by transfer to current or permanent file as appropriate.

6.

Audit Case Files-Headquarters

Copies of the audit report issued in the field and all related correspondence received in or generated by Headquarters.

a. Cycle audits (External)

Destroy upon receipt of new audit case file

b. Final and Request Audits (External)

Destroy 1 year after date of report.

c. Recurring Audits (Internal)

Destroy upon receipt of new audit case file

d. All Other Audits (Internal)

Destroy 1 year after all action satisfactorily taken on audit findings.

Note: Item 6 is applicable only to the case files maintained in the Records and Information Division, Central Office

EXCEPTION: Each year, prior to transfer to the Federal Records Center, a representative sampling of audit case files (working papers; audit report follow-up file and audit contract file) are selected for retention in the National Archives. The sample should consist of no more than five cases per Region (may be less) and the Central Office.

Cases selected should balance both the successes and failures of the program or operation audited. There should be a judicious selection of big and small audits disclosing ordinary and extraordinary problems. Cases should also be chosen for the illustration of significant findings, their effect on policy and the new administrative, social, political, and legal problems they engender.

These cases are retired separately from other records (i.e., in separate boxes) and listed at the end of Standard Form 135, Records Transmittal and Receipt.

7.

GAO Audit Report Files

This file contains a copy of draft, letter and published GAO reports and inquiries and all materials and correspondence relating to HUD's review, replies to and action on GAO findings, and statements required by OMB Circular A-50.

Retain 5 years after all required actions have been taken. Then transfer to Federal Records Center.

Destroy 3 years after date of transfer.