

The records described in this appendix are accumulated in examining or auditing internal and contractor operations to ensure proper protection of assets; adherence to policies, procedures, and objectives; and the accuracy, propriety, legality, and reliability of action taken primarily in connection with the use of assets. Audit program records are created in carrying out the assigned functions set forth in the GSA Organization Manual (OHR P 5440.1) and pursuant to the provisions of orders and handbooks in the 2000 subject classification series. This appendix is not applicable to documents accumulated by other offices in responding to audits of their program areas. Instructions applicable to the maintenance and disposition of documents of this nature are in appendix 9-C.

22A1. Audit guidance. Documents created in preparing, clearing, and issuing special instructions and guides for use by auditors in GSA internal and contract audits, but not documents relating to instructions issued under the directives system. Included are record copies of audit guides and instructions, clearance actions, and directly related records.

Cut off at the end of the fiscal year when superseded, canceled, or discontinued; destroy when 3 years old.

22A2 - 22A4. Reserved.

22A5. Audit control registers. Documents used to control the assignment of numbers and other identifying data to internal and contract audits and reports. Included are index cards, register sheets, and similar controls.

Destroy when superseded or obsolete.

22A6 - 22A9. Reserved.

22A10. Audit summaries. Documents created in preparing and circulating summarized information on the status of audit activities, selected audit findings and recommendations, and other audit matters. Included are periodic audit digests and summaries, reports of actions taken as a result of the summaries, and related records.

Cut off at the end of the fiscal year, destroy when 3 years old.

22A11 - 22A14. Reserved.

22A15. Audit schedules. Documents created in identifying areas for audit, defining the scope of planned audits, and scheduling audits.

Cut off at the end of the fiscal year, destroy when 5 years old.

22A16 - 22A19. Reserved.

22A20. Audit report chronological file. Records accumulated for reference and referral to contract audits, internal audits, clearances, and related information. Included are copies of final contract and internal audit reports.

Cut off at the end of the fiscal year, destroy when 10 years old.

22A21 - 22A24. Reserved.

22A25. Contract audit case files. Documents created or accumulated in examining contractor operations to protect the financial and property interests of the Government, to serve as a pricing aid in contract negotiations, to determine the reasonableness of costs, or for any purpose in the area of contractor operations. Included are copies of contracts, communications with contracting officials, draft and final reports, comments and recommendations, and related records.

*Revised, ncd
25 May 82*

~~a. Cut off at the end of the fiscal year in which the audit is completed. Hold 2 years and retire to FRC.~~

~~Offer to NARS 11 years after audit is completed.~~

DESTROY WHEN ~~11~~ YEARS OLD

*(eleven)
ok - B. Glass (ORAR)
6/4/82
(per Fleming, JA)*

~~b. Significant cases of archival interest selected by NARS or Office of Audits. Permanent.~~

~~c. Destroy all other cases.~~

22A26 - 22A29. Reserved.

22A30. Internal audit cases. Documents accumulated in the review and examination of GSA operations to ensure accuracy, propriety, legality, and reliability of the use of assets. Included are communications about scheduled audits, draft and final internal audits reports, comments and recommendations, reports on corrective actions planned and taken, and related records.

*Revised, ncd
25 May 82*

~~a. Cut off at the end of the fiscal year in which followup actions on report recommendations are completed and retire to FRC. Offer to NARS 5 years after completion.~~

DESTROY WHEN 5 YEARS OLD

~~b. Significant cases of archival interest selected by NARS or Office of Audits. Permanent.~~

~~c. Destroy all other cases.~~

*ok Glass (ORAR)
6/4/82 (per Klug JA)*

22A31 - 22A34. Reserved.

22A35. Withdrawn by CHGE.

22A36 - 22A39. Reserved.

22A40. Area audit office inspections. Documents accumulated in inspecting the activities of field audit offices for the purposes of increasing operational and administrative effectiveness. Included are inspection reports and related records.

Cut off annually, destroy when 3 years old.

22A41 - 22A44. Reserved.

22A45. Audit administrative subject files. Documents relating to the routine operation and administration of the audit function, but not general administrative files described in appendix 9-C. Included are pertinent laws, copies of contracts or other authoritative documents relating to specific audit functional areas; organizational charts and functional statements; surveys of procedures and controls; statistical tabulations; contractors' financial statements; analyses of cost trends; and significant findings of prior audits in each functional area.

Destroy documents when superseded or obsolete.

22A46 - 22A49. Reserved.

22A50. Semiannual report to the Congress. Documents accumulated in the compilation of summary data on Inspector General activities and achievements during the first and second 6-month periods of each fiscal year.

OK - [unclear] (ORAK) per Klug (SA) 6/4/82

*Revised
NCO
25 May 82*

a. PERMANENT Final Report.
Cut off semiannually, ~~hold 5 years, and retire to FRG.~~
Offer to NARS when 10 years old *in 5 year blocks.*
b. Other Records. *Destroy when 5 years old.*

22A51 - 22A54. Reserved.

22A55. Subpoenas. Documents created in the issuance and return process of a subpoena duces tecum.

Destroy when 3 years old.

