

## GENERAL RECORDS SCHEDULE 5.7: Agency Accountability Records

This schedule covers records agencies create in three areas of accountability:

- internal controls implementing various Office of Management and Budget (OMB) management directives, assessing risks, assuring compliance, and correcting issues,
- mandatory reporting on administrative functions to external entities, and
- interaction with the U.S. Office of Special Counsel concerning allegations and claims that fall under its jurisdiction.

Item	Records Description	Disposition Instruction	Disposition Authority
010	<p><b>Internal administrative accountability and operational management control records.</b> Internal evaluations of accounting and administrative controls, mandated or governed by OMB Circulars A-123, A-130, and A-76; Government Accountability Office’s (GAO) Standards for Internal Control in the Federal Government (the “Green Book”); and similar requirements or directives. Includes:</p> <ul style="list-style-type: none"> <li>• copies of internal and external directives outlining management control policy</li> <li>• management control plans and records of the planning process</li> <li>• records of management reviews</li> <li>• comprehensive plans documenting agency efforts to comply with OMB Circular A-123 and similar requirements</li> <li>• risk analyses and risk profiles</li> <li>• internal controls over reports</li> <li>• feeder reports and compliance statements from agency components contributing to consolidated reports the agency submits to the President/OMB or Congress (see Exclusion 2)</li> <li>• records tracking assignments, tasks, and responsibilities</li> <li>• administrative correspondence</li> </ul> <p><b>Exclusion 1:</b> Reports related to agency mission activities (agencies schedule these separately).</p> <p><b>Exclusion 2:</b> Consolidated final agency reports submitted to the President/OMB or Congress (agencies schedule these separately).</p> <p><b>Exclusion 3:</b> Reports that mandating agencies receive (these agencies must schedule them separately).</p>	<p><b>Temporary.</b> Destroy 1 year after submission or when superseded, as appropriate, but longer retention is authorized if required for business use.</p>	<p>DAA-GRS-2017-0008-0001</p>

Item	Records Description	Disposition Instruction	Disposition Authority
020	<p><b>Internal control review, response, and mitigation management records.</b> Copies of reports and audits identifying internal administrative program weaknesses, mitigation action plans, corrective actions, tracking records, correspondence, and other records held by the office responsible for coordinating internal control functions.</p> <p><b>Exclusion:</b> Records held by offices contributing to internal control review, response, and mitigation—but not responsible for overseeing it (GRS 5.1, item 010 covers these).</p>	<p><b>Temporary.</b> Destroy 5 years after no further corrective action is needed, but longer retention is authorized if required for business use.</p>	DAA-GRS-2017-0008-0002
030	<p><b>Administrative directives and notices.</b> Policy documents on administrative functions such as payroll, procurement, facilities, equipment, and human capital. Includes records documenting development.</p> <p><b>Exclusion:</b> Documents related to mission activities (agencies schedule these separately).</p>	<p><b>Temporary.</b> Destroy when superseded, obsolete, or no longer needed for business, whichever is later.</p>	DAA-GRS-2017-0008-0003
040	<p><b>Records about authorizing and managing report requirements and parameters.</b> Processing and submission files on reports an agency creates or proposes. Includes copies of authorizing directives; preparation instructions; descriptions of required or standardized formats; clearance forms; and documents on evaluating, continuing, revising, and discontinuing reporting requirements.</p>	<p><b>Temporary.</b> Destroy 2 years after the report is discontinued, but longer retention is authorized if required for business use.</p>	DAA-GRS-2017-0008-0004
050	<p><b>Mandatory reports to external Federal entities regarding administrative matters.</b> Agency-level reports that external Federal oversight entities such as the White House, Congress, OMB, the Office of Personnel Management (OPM), and General Services Administration (GSA) require under authorities such as (but not limited to) OMB Circular A-123, the Federal Managers Financial Integrity Act (FMFIA), the Chief Financial Officers Act (CFOA), the Paperwork Reduction Act (PRA), Joint Committee on Printing requirements and the FAIR Act. Examples include:</p> <ul style="list-style-type: none"> <li>• Agency Financial Report (AFR), Performance and Accountability Report (PAR), or equivalent</li> <li>• Annual Performance Plan, Annual Performance Report, or equivalent</li> <li>• Statement of Assurance (per FMFIA), or equivalent</li> <li>• Information Collection Budget</li> </ul>	<p><b>Temporary.</b> Destroy 6 years after report submission or oversight entity notice of approval, as appropriate, but longer retention is authorized if required for business use.</p>	DAA-GRS-2017-0008-0005

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	<ul style="list-style-type: none"> <li>• report on financial management systems' compliance with requirements (per FMFIA), or equivalent</li> <li>• report on internal controls for corporations covered by the Government Corporation Control Act (per CFOA)</li> <li>• service organization auditor report, or equivalent</li> <li>• annual strategic review</li> <li>• identified material weaknesses and corrective actions report</li> <li>• improper payments report</li> <li>• premium class travel report</li> <li>• report on property provided to nonfederal recipients, schools, and nonprofit educational institutions</li> <li>• feeder reports to the Status of Telework in the Federal Government Report to Congress</li> <li>• feeder reports to GSA fleet reports</li> <li>• E-Government status and compliance report (per PRA)</li> </ul> <p>Includes ancillary records such as:</p> <ul style="list-style-type: none"> <li>• background and research records</li> <li>• submission packets and compilations</li> <li>• related files</li> </ul> <p><b>Exclusion 1:</b> Oversight entities mandating the reports must separately schedule reports they receive.</p> <p><b>Exclusion 2:</b> Mandatory external reports on finance matters (GRS 1.1, items 020 and 040 cover these); mandatory external reports on employee ethics (various items in GRS 2.8 cover these); mandatory external reports on information access and protection (GRS 4.2, item 080 covers these).</p>		
060	<p><b>Records of allegations and claims that fall under U.S. Office of Special Counsel jurisdiction.</b></p> <p>Case files of interactions with the Office of Special Counsel (OSC) responding to allegations of illegality, waste, corruption, or other misconduct per the Civil Service Reform Act, Whistleblower Protection Act, Hatch Act, and Uniformed Services Employment &amp; Reemployment Rights Act (USERRA). Includes correspondence with and reports to and from the OSC; copies of testimony or hearing transcripts; copies of lists of corrective actions, orders or decisions, and appeals; and copies of final adjudications thereof.</p>	<p><b>Temporary.</b> Destroy 3 years after final order or final adjudication of appeal, as appropriate, but longer retention is</p>	<p>DAA-GRS-2017-0008-0006</p>

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	<p><b>Exclusion 1:</b> Records the Merit Systems Protection Board and the Office of Special Counsel create and hold (these entities schedule such records separately).</p> <p><b>Exclusion 2:</b> Records of allegations of illegality, waste, corruption, or other misconduct reported to authorities within the whistleblower's own agency and handled without involving OSC (agencies must schedule such records separately).</p>	authorized if required for business use.	