

Department of Commerce, Office of Inspector General: OFFICE OF AUDITS

1. **Audit Case Files.** Case files of internal audits of agency programs, operations and procedures, and of external audits of contractors and grantees. Consists of job start, audit reports, correspondence, memoranda, and supporting working papers.

- a. Case files for term audits. The term audits includes both performance and financial audits. Performance audits include economy and efficiency and program audits. Financial audits include financial statement and financial-related audits.

Disposition: Temporary. Cut off end of fiscal year in which case is closed. Retire to FRC one year after cutoff. Destroy 8 years after cut-off.

- b. Project files relating to other activities of an audit organization, including special projects not rising to the level of an audit, congressional correspondence, and related records.

Disposition: Temporary. Cut off end of fiscal year in which case is closed. Retire to FRC one year after cutoff. Destroy 8 years after cut-off.

- c. Audit resolution and audit appeal files.

Disposition: Temporary. Cut off end of fiscal year in which case is closed. Retire to FRC one year after cutoff. Destroy 8 years after cut-off.

2. **Quality Review of OIG Office of Audits.** Case Files of internal quality reviews and external quality (peer) reviews of OIG Office of Audits.

Disposition: Temporary. Cut off at end of fiscal year in which case is closed. Retire to FRC one year after cutoff. Destroy 4 years after cutoff.

3. **Electronic copies of records that are created on electronic mail and word processing systems and are used solely to generate a record keeping copy of the records.**

Disposition: Temporary. Delete after the record keeping copy has been produced.