

FSA

REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

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JOB NO

N1-292-88-2

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

DATE RECEIVED

8-24-88

1 FROM (Agency or establishment)

Office of Child Support Enforcement, FSA

NOTIFICATION TO AGENCY

2 MAJOR SUBDIVISION

Audit Division

In accordance with the provisions of 44 USC 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

3 MINOR SUBDIVISION

4 NAME OF PERSON WITH WHOM TO CONFER

Patricia Driggers

5 TELEPHONE EXT

245-1538

DATE

10/27/88

ARCHIVIST OF THE UNITED STATES

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 \_\_\_\_\_ page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached

A GAO concurrence  is attached, or  is unnecessary

B DATE

8/8/88

C SIGNATURE OF AGENCY REPRESENTATIVE

Dr. George Deal

D TITLE

Records Management Officer

7 ITEM NO

8 DESCRIPTION OF ITEM  
(With Inclusive Dates or Retention Periods)

9 GRS OR SUPERSEDED JOB CITATION

10 ACTION TAKEN (NARS USE ONLY)

Amend SF-115 dated 9-17-84, Job No. NCI-292-84-4, Item 9 ~~11-1-84~~, (Audit Workpaper Records, Recurring Workpaper Files and Job Workpaper Files), To change the disposition period to "Transfer to FRC when 7 years old. Destroy when 15 years old." (See Attached pages 7,8,9)

JUSTIFICATION: The above change in the retention period is necessary since it would not be appropriate for any workpapers to be destroyed if doing so would preclude the authorizing official from exercising his delegated authority to impose an audit penalty on any state that, in his judgement, is necessary. Therefore, workpapers pertaining to completed audits must be maintained for as long as he/she deems it is necessary to do so. At this time, the requested extension would meet present exigencies of the Office of Child Support Enforcement. All ten Regional Areas would be affected by this change.

4 items

Copies sent to agency NCF 10/31/88

REQUEST FOR RECORDS DISPOSITION AUTHORITY – CONTINUATION		JOB NO NCI-292-84-4	PAGE 1 OF 2
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARS USE ONLY)
1.	<p><u>Audit Workpaper Records</u></p> <p><u>Description:</u> Files which contain supporting documentation for all program compliance, financial, effectiveness/efficiency and "special review" audits of State Child Support Enforcement (CSE) programs. These workpapers provide a record of information and evidence obtained and developed in support of the audit report findings, conclusions, and recommendations. Workpaper files are divided into basic groups: job files and recurring files.</p> <p>A. <u>Recurring Workpaper Files</u></p> <p><u>Description:</u> Files containing information of continuing or recurring interest used in succeeding audit assignments. These files include reference material such as State Plans, Cost Allocation Plans, State agency's policies and procedures, and other related material.</p> <p><u>Disposition:</u> Review prior to the next audit. Destroy any obsolete or superseded material not used to support audit findings. Transfer obsolete or superseded material used to support audit findings to FRC when 7 years old. DESTROY when 15 years old.</p> <p>B. <u>Job Workpaper Files</u></p> <p><u>Description:</u> Files containing supporting documentation related to a specific assignment. Included are records of interviews, schedules, documents, transactions, summaries, analyses, and related correspondence. These workpapers are categorized and separated into functional workpaper bundles for each audit assignment.</p> <p>1. <u>Program Compliance Audit Workpapers</u> <u>Disposition:</u> Transfer to FRC 7 years after the final audit report is completed. DESTROY when 15 years old.</p> <p>2. <u>Financial, Effectiveness, Efficiency, and "Special Review" Audits</u></p> <p><u>Disposition:</u> Retain files for the most recent audit. Transfer the earliest workpaper files by fiscal year audit to FRC upon completion of subsequent fiscal year audit. (Audits are conducted once every 3 years.) DESTROY when 15 years old.</p>	NCI-292-84-4 ITEM 9	

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7 ITEM NO	8 DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN <i>(NARS USE ONLY)</i>
	<p><u>Note:</u> If possible litigation is anticipated as a result of a final report:</p> <p>The Area Audit Supervisor will not transfer job files to FRC but will retain them until litigation is completed.</p> <p style="text-align: center;">or</p> <p>Area Audit Supervisor will notify FRC of the need to retain job files beyond their retention period at the time of notification of destruction.</p>		