To NATIONAL ARCHIVES & RECORDS ADMINISTRATION
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

1 FROM (Agency or establishment)
Department of Treasury

2 MAJOR SUB DIVISION
Treasury Inspector General for Tax Administration

3 MINOR SUB DIVISION
Assistant Inspector General for Audit/Investigation

4 NAME OF PERSON WITH WHOM TO CONFER
Carolyn Lee

5 TELEPHONE
202-622-5924

6 AGENCY CERTIFICATION
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached page(s) are not needed now 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, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

☐ is not required ☐ is attached, or ☐ has been requested

7 ITEM NO
8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION
Treasury Inspector General for Tax Administration (TIGTA)

The Treasury Inspector General for Tax Administration was established in January 1999 in accordance with the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) to provide independent oversight of internal Revenue Service (IRS) activities. TIGTA's focus is entirely on tax administration issues. TIGTA conducts and supervises independent and objective audits and investigations relating to IRS programs and operations. TIGTA informs the Secretary of Treasury and the Congress of problems and the progress made in resolving them. This is a media neutral schedule. These items supersede the corresponding items in Job 101-56-015.

9 GRS OR SUPERSEDED JOB CITATION

10 ACTION TAKEN (NARA USE ONLY)

PREVIOUS EDITION NOT USABLE

STANDARD FORM 115 (REV 3-91)
PREScribed by NARA 36 CFR 1228
1. **Audit and Inspections and Evaluations products and related correspondence**: Electronic & hard copy final reports and related correspondence, memoranda, Annual Memo on Management and Performance Challenges Facing the Internal Revenue Service, Inspector General Testimony Before the Congress and other Office of Audit product-related documents maintained on the Integrity Data System, Office of Audit Knowledge Management Website, Office of Audit Homepage and TIGTA internet site, as well as hard-copy versions of final reports issued by the former IRS Inspection Service.

   **Disposition. Temporary.** Cutoff files at the end of fiscal year. Destroy on-site five years after cutoff or when no longer needed whichever is longer.

2. Carry-forward work paper files: **Electronic & hard copy** information that has been accumulated during current and past inspections, evaluations or audits and will be used in future inspections, evaluations or audits and/or for knowledge transfer purposes. Information may consist of reference information, including inspection, evaluation or audit plans and associated revisions, as well as final reports and other related documents that have continuing value after the inspection, evaluation or audit work has been completed. Additions of new material and deletions of unessential items are made as periodically.

   **Disposition. Temporary.** Destroy on-site when information is no longer needed.

3. **Integrated Audit/Project Management System and Management Information System**: This system is the primary audit, inspection and evaluation document and workflow management tool for the Office of Audit (OA). It provides front-line project management, managerial support and oversight to OA by tracking each project from planning to issuance of final report. It provides typical project management efficiency matrices, tracks project time, expense and is customized/configured to provide snapshot of the entire OA audit program with up-to-the-minute updates. The system serves as the primary tool for creating and maintaining audit, inspection and evaluation work papers/supporting documentation. Documentation relates to inspections, evaluations or audits of a particular office activity or function for a specific period, as well as special studies and/or investigations conducted by the OA or jointly with other organizations. Documentation includes, but is not limited to, analyses, interview records, audit plans, discussion draft reports, draft reports, memoranda, as well as taxpayer confirmation letters and replies.

   - **Inputs:** Electronic and paper information serving as supporting documentation necessary for reviewing and evaluating IRS programs and operations.

   **Disposition:** Once data is input into the system as a work paper (i.e. direct entry, downloaded or scanned) and the audit is closed source documents are no longer needed.

   - **Master File** Contains data related to the planning, execution and reporting of OA projects since 1998. The system provides workflow management (i.e., project tracking), program planning and time and expense data along with documentation used to support audit, inspection or evaluation results on past, current and planned audits inspections and evaluations.

   **Disposition:** Cutoff files at the end of the fiscal year. At end of fiscal year in which an audit, inspection or evaluation report is issued project files are moved to a retention area on servers. Destroy on-site when information is no longer needed.

   - **Outputs:** Statistical data, numerous reports and data "views" pertaining to the planning, execution, performance and reporting of OA projects.

   **Disposition:** Cutoff files at the end of the fiscal year. Destroy on-site when information is no longer needed.

   - **System Documentation:**

   **Disposition:** Destroy on-site three years after the termination of the System

3. **Work papers and related correspondence created and maintained outside of the Integrated Audit/Project Management System and Management Information System:** Electronic & hard copy documentation which relates to audits, inspections or evaluations of a particular office, activity or function for a specific period, as well as special studies and/or investigations conducted by the Office of Audit or jointly with other organizations. Documentation includes, but is not limited to, hard copy versions of audit, inspection and evaluation work papers
described in section number 3 above and data extract files. Also includes work papers prepared in support of the Annual Memo on Management and Performance Challenges Facing the Internal Revenue Service, Office of Audit's input to the TIGTA Semiannual Report to the Congress, Inspector General Testimony Before the Congress and other Office of Audit product-related documents.

**Disposition. Temporary.** Cutoff files at end of fiscal year. Inspection, evaluation or audit plans and approved plan revisions maintained on the Integrity Data System can be destroyed three years after cutoff or when no longer needed. All other work papers destroy three years after end of fiscal year in which the report was issued. Work papers may be kept on site for the three-year period or sent to the Federal Records Center (FRC) one year after cut off due to local storage limitations. FRC will destroy three years after cutoff.

4.3. **Annual Audit Plans:** Electronic and hard copy versions, including related work papers and correspondence.

**Disposition. Temporary.** Cutoff files at end of fiscal year. Destroy on-site three years after the end of the relevant fiscal year or when no longer needed whichever is later. Annual Audit Plans maintained on the TIGTA Internet site and OA Homepage can be destroyed when no longer needed.

6. **Project files dealing with the establishment, operations, and oversight of the audit program:** Electronic and hard copy documentation includes, but is not limited to, DIGA Memoranda, MIS Data/Reports, oversight reports, tracking logs, Monthly Performance Reports and studies or analysis of OA operations or activities and resulting documentation/reports.

**Disposition. Temporary.** Cutoff files at end of fiscal year. Destroy on-site three years after the end of relevant fiscal year or when no longer needed whichever is later.

7. **Internal Peer Reviews and External Peer Reviews of other Inspector General Offices:** Electronic and hard copy documents including final reports, related work papers and correspondence.

**Disposition. Temporary.** Cutoff files at end of fiscal year. Destroy on-site four years after the end of the relevant fiscal year or after the subsequent External Peer Review whichever is later. Final reports are to be kept for four years or until no longer needed, whichever is longer.