

## Request for Records Disposition Authority

Records Schedule Number           DAA-0058-2022-0003

Schedule Status                    Approved

  

Agency or Establishment           Internal Revenue Service

Record Group / Scheduling Group   Records of the Internal Revenue Service

Records Schedule applies to       Agency-wide

Schedule Subject                   Enterprise (External) Audit Records.

Internal agency concurrences will be provided   No

**Background Information**

The records contained in this Schedule are maintained by Enterprise Audit Management (EAM), Office of the Chief Risk Officer and all IRS business units with audit reporting requirements. This Schedule standardizes Servicewide disposition policies for audit records arising from Government Accountability Office (GAO), Treasury Inspector General for Tax Administration (TIGTA) and/or the Department of the Treasury’s Office of Inspector General (OIG) audits and supersedes previously approved business-level authorities (that will be) cross-walked and annotated in the context of specific IRS RCS chapters, excluding RCS 17, Item 4(1) for GAO reports relating to tax systems modernization issues.

Records covered by this Schedule support processes and activities related to EAM’s oversight of IRS audit responses to audit activities conducted by external entities possessing the statutory and regulatory authority to review, evaluate, and report on IRS business processes, outputs, and outcomes. EAM is the single point of contact for GAO and TIGTA audits and TIGTA inspections and evaluation events. EAM facilitates audits throughout the audit lifecycle, from audit initiation through the reporting phases and post-audit monitoring. EAM provides guidance and support to business units on the audit process and ensures corrective actions timelines and other due dates are met.

**Item Count**

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>

**GAO Approval**



## Outline of Records Schedule Items for DAA-0058-2022-0003

Sequence Number	
1	External Audit Program Management Records. Disposition Authority Number: DAA-0058-2022-0003-0001
2	External Audit Reports and Actions. Disposition Authority Number: DAA-0058-2022-0003-0002
3	Business Unit External Audit Support. Disposition Authority Number: DAA-0058-2022-0003-0003

## Records Schedule Items

Sequence Number					
1	<p><b>External Audit Program Management Records.</b></p> <p>Disposition Authority Number      <b>DAA-0058-2022-0003-0001</b></p> <p>Contains records created through non-audit specific actions needed to manage program/performance audit activities by IRS offices Servicewide. This is including, but not limited to: • Oversight of audit activities such as inventory, tracking, general audit management • Audit agnostic correspondence with GAO, TIGTA, OMB or Treasury OIG related to external audit functions • Subject files, program reports and correspondence signed by the Commissioner, Deputy Commissioners, Division Commissioners, or equivalent to GAO, TIGTA, OMB or Treasury OIG</p> <p>Final Disposition                      <b>Temporary</b></p> <p>Item Status                                <b>Active</b></p> <p>Is this item media neutral?            <b>Yes</b></p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?      <b>No</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Manual Citation</th> <th style="width: 50%;">Manual Title</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Document 12990, RCS 8, Item 102</td> <td style="padding: 5px;">IRS Records Control Schedule, Administrative and Organizational Records</td> </tr> </tbody> </table> <p><b>Disposition Instruction</b></p> <p>Cutoff Instruction                      <b>Cut off at the end of the fiscal year.</b></p> <p>Retention Period                        <b>Destroy 5 year(s) after cutoff.</b></p> <p><b>Additional Information</b></p> <p>GAO Approval                            <b>Not Required</b></p>	Manual Citation	Manual Title	Document 12990, RCS 8, Item 102	IRS Records Control Schedule, Administrative and Organizational Records
Manual Citation	Manual Title				
Document 12990, RCS 8, Item 102	IRS Records Control Schedule, Administrative and Organizational Records				
2	<p><b>External Audit Reports and Actions.</b></p> <p>Disposition Authority Number      <b>DAA-0058-2022-0003-0002</b></p> <p>Includes records created by either the external or the IRS in response to GAO, TIGTA, OMB or Treasury OIG. This series covers audit-specific records created and/or maintained by the office responsible for overseeing external audit processes and activities Service-wide. This also includes the audit and corrective action-related records maintained in audit case management systems. Possible record</p>				

types include, but are not limited to: • Records created during the lifecycle of externally initiated audits including planning and research, official letters, fieldwork, external information requests and internal responses, draft reports, management responses, final reports, 180-Day letters, and planned corrective actions • Audit-related work papers and correspondence • Audit-specific corrective action work papers from corrective action development through resolution • Audit and corrective action-related deliverables, briefings, and related documentation (not covered elsewhere in this schedule)

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? No

Manual Citation	Manual Title
Document 12990, RCS 8, Item 103	IRS Records Control Schedule, Administrative and Organizational Records

**Disposition Instruction**

Cutoff Instruction Cut off at the end of the fiscal year in which last corrective action is closed; if no corrective actions are needed, Cut off at end of fiscal year in which final report is issued.

Retention Period Destroy 7 year(s) after cutoff.

**Additional Information**

GAO Approval Not Required

**Business Unit External Audit Support.**

Disposition Authority Number DAA-0058-2022-0003-0003

This item covers records created and/or maintained by any business unit (BU) office or function contributing to an external audit conducted by GAO, TIGTA, OMB, or Treasury OIG (excluding permanent record copies of IT responses and reports relating to tax system modernization issues in accordance with RCS 17, Item 4(1)). Covered record types include, but are not limited to: • BU audit response and mitigation • BU documentation provided as supporting artifacts/feeder documents to external audits by all subjects of the audit • External information requests and internal BU responses to questions from external auditors

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• BU management response and corrective action working papers including closure evidentiary documentation

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? No

Manual Citation	Manual Title
Document 12990, RCS 8, Item 104	IRS Records Control Schedule, Administrative and Organizational Records

GRS or Superseded Authority Citation  
 NC-058-75-001 / 11  
 NC1-058-79-007 / 10/1/a  
 N1-058-87-007 / 26/A  
 N1-058-87-007 / 29/A  
 N1-058-97-004 / 4/2  
 N1-058-97-006 / 6  
 DAA-0058-2012-0005-0026  
 DAA-0058-2016-0004-0008

Disposition Instruction

Cutoff Instruction Cut off at the end of the fiscal year in which last corrective action is closed; if no corrective actions are needed, cut off at end of fiscal year in which final report is issued.

Retention Period Destroy 7 year(s) after cutoff.

Additional Information

GAO Approval Not Required

## 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 in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified.

## Signatory Information

Date	Action	By	Title	Organization
04/20/2022	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
04/26/2022	Return for Revision	Esther Hidalgo	Archives Specialist	National Archives and Records Administration - ACR1 AC Appraisal Team 1
05/13/2022	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
05/13/2022	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
09/20/2022	Return for Revision	Esther Hidalgo	Archives Specialist	National Archives and Records Administration - ACR1 AC Appraisal Team 1
10/14/2022	Submit For Certification	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management
10/14/2022	Certify	Tracee Taylor	IRS Records Officer	Privacy, Governmental Liaison and Disclosure - Records and Information Management

02/07/2023	Submit for Concurrency	Esther Hidalgo	Archives Specialist	National Archives and Records Administration - ACR1 AC Appraisal Team 1
02/08/2023	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
02/09/2023	Concur	Laurence Brewer	Chief Records Officer	National Records and Archives Administration - National Records and Archives Administration
02/12/2023	Approve	Debra Wall	Deputy Archivist	National Archives and Records Administration - ND Archives I Office