

### Request for Records Disposition Authority

Records Schedule Number      **DAA-0064-2016-0011**  
Schedule Status                **Approved**

Agency or Establishment      **National Archives and Records Administration**  
Record Group / Scheduling Group   **Records of the National Archives and Records Administration**  
Records Schedule applies to      **Major Subdivision**  
Major Subdivision                **Office of Inspector General (OIG)**  
Minor Subdivision                **Office of Audit**  
Schedule Subject                 **Records of the Office of Audit**  
Internal agency concurrences will be provided      **No**

Background Information

Item Count

| Number of Total Disposition Items | Number of Permanent Disposition Items | Number of Temporary Disposition Items | Number of Withdrawn Disposition Items |
|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| 2                                 | 0                                     | 2                                     | 0                                     |

GAO Approval

## Outline of Records Schedule Items for DAA-0064-2016-0011

| Sequence Number |  |
|-----------------|--|
| 1               | <b>Audit Records</b>   |
| 1.1             | <b>Final Audit Reports</b><br>Disposition Authority Number: DAA-0064-2016-0011-0001    |
| 1.2             | <b>Audit Resolution Files</b><br>Disposition Authority Number: DAA-0064-2016-0011-0002 |

## Records Schedule Items

| Sequence Number |   |
|-----------------|---|
| 1               | <p><b>Audit Records</b><br/>Audit records include audit working papers, final audit reports and audit resolution files. Audit working papers and various versions of audit reports (draft to final) are created and stored in an Audit Management System. Audit resolution files (also referred to as audit follow-up files) are documents created and submitted to the OIG by the audited entity to ensure adequate implementation of report recommendations and to test the effectiveness of corrective actions taken by management. Included are action plans, timelines, follow-up progress reports, comments, and related documents. Other records within the Office of Audits include, but are not limited to audit administration subject files, audit manuals/guidance, audit schedules, audit report chronological files, and audit summaries.</p>   |
| 1.1             | <p><b>Final Audit Reports</b><br/>Disposition Authority Number      DAA-0064-2016-0011-0001</p> <p>Audit reports are prepared by auditors trained to examine agency performance, describe strengths and weaknesses, and provide recommendations to management for improvement identified weaknesses and deficiencies. Final audit reports are issued to the agency, contractor, or grantee. The report details audit findings, conclusions, causes, criteria and recommendations to assist the audited entity improve programs and/or operations. Audit staff prepares a final report which is stored along with the working papers. Working papers are records of audit evidence obtained during audits of NARA's programs and activities and external audits of contractors, grantees and peer reviews. Audit working papers are used to support the audit work done in order to provide assurance that the audit was performed in accordance with the relevant auditing standards.</p> <p>Final Disposition                      Temporary</p> <p>Item Status                              Active</p> <p>Is this item media neutral?          Yes</p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?      Yes</p> <p>Do any of the records covered by this item exist as structured electronic data?                      Yes</p> <p>GRS or Superseded Authority Citation      N1-64-87-1,item 1201<br/>N1-64-87-1,item 1202<br/>N1-64-87-1,item 1203<br/>N1-64-87-1,item 1204</p> |

|     |  |   |
|-----|--|---|
|     |  | N1-64-87-1,item 1205<br>N1-64-00-4,item 1   |
|     | <b>Disposition Instruction</b>   |   |
|     | Cutoff Instruction   | Cut off annually after completion of final report.  |
|     | Retention Period   | Destroy 8 year(s) after cutoff.   |
|     | <b>Additional Information</b>  |   |
|     | GAO Approval   | Not Required  |
| 1.2 | <b>Audit Resolution Files</b>  |   |
|     | Disposition Authority Number   | DAA-0064-2016-0011-0002   |
|     | <b>Audit resolution files (also referred to as audit follow-up files) are documents created and submitted to the OIG by the audited entity to ensure adequate implementation of report recommendations and to test the effectiveness of corrective actions taken by management. Included are action plans, timelines, follow-up progress reports, comments, and related documents.</b> |   |
|     | 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?  | Yes   |
|     | Do any of the records covered by this item exist as structured electronic data?  | Yes   |
|     | <b>Disposition Instruction</b>   |   |
|     | Cutoff Instruction   | Cut off at the end of the fiscal year in which follow-up actions on report recommendations are completed. |
|     | Retention Period   | Destroy 8 year(s) after cutoff.   |
|     | <b>Additional Information</b>  |   |
|     | 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   |
|------------|------------------------|------------------|---|--|
| 08/25/2016 | Return to Submitter    | Richard Marcus   | Records Officer                               | Chief Operating Officer - Corporate Records Management                             |
| 08/26/2016 | Certify                | Richard Marcus   | Records Officer                               | Chief Operating Officer - Corporate Records Management                             |
| 12/21/2016 | Submit for Concurrence | Tom Cotter       | Appraiser                                     | National Archives and Records Administration - ACRA                                |
| 01/11/2017 | Return to Submitter    | Laurence Brewer  | Director, National Records Management Program | National Archives and Records Administration - National Records Management Program |
| 01/11/2017 | Submit for Concurrence | Tom Cotter       | Appraiser                                     | National Archives and Records Administration - ACRA                                |
| 02/10/2017 | Concur                 | Margaret Hawkins | Director of Records Management Services       | National Records Management Program - ACNR Records Management Services             |
| 02/10/2017 | Concur                 | Margaret Hawkins | Director of Records Management Services       | National Records Management Program - ACNR Records Management Services             |
| 02/14/2017 | Approve                | David Ferriero   | Archivist of the United States                | Office of the Archivist - Office of the Archivist                                  |