



\* GENERAL SERVICES ADMINISTRATION

OAD P 1820.2 CHGE

\*\*\* The files described in this appendix are accumulated in examining or auditing internal and contractor operations to ensure proper protection of assets; adherence to policies, procedures, and objectives; and the accuracy, propriety, legality, and reliability of action taken primarily in connection with the use of assets. Audit program files are created in carrying out the assigned functions set forth in the GSA Organization Manual (OFA P 5440.1) and pursuant to the provisions of orders and handbooks in the 2000 subject classification series. This appendix is not applicable to documents accumulated by other offices in responding to audits of their program areas. Instructions applicable to the maintenance and disposition of documents of this nature are in appendix 9-C.

Appendix 22-A. Audit Program Files

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22A1. Audit guidance. Documents created in preparing, clearing, and issuing special instructions and guides for use by auditors in GSA internal and contract audits, but not documents relating to instructions issued under the issuance system. Included are record copies of audit guides and instructions, clearance actions, and directly related records.

Cut off at the end of the fiscal year when superseded, canceled, or discontinued; hold 3 years; and destroy.

22A2 - 22A4. Reserved.

22A5. Audit control registers. Documents used to control the assignment of numbers and other identifying data to internal and contract audits and reports. Included are index cards, register sheets, and similar controls.

Destroy on completion of the audit, except that registers or indexes to audit reports will be destroyed when all reports listed thereon are disposed of.

22A6 - 22A9. Reserved.

22A10. Audit summaries. Documents created in preparing and circulating summarized information on the status of audit activities, selected audit findings and recommendations, and other audit matters. Included are periodic audit digests and summaries, reports of actions taken as a result of the summaries, and related records.

Cut off at the end of the fiscal year, hold 3 years, and destroy.

22A11 - 22A14. Reserved.

22A15. Audit schedules. Documents created in identifying areas for audit, defining the scope of planned audits, and scheduling audits.

Cut off at the end of the fiscal year, hold 5 years, and destroy.

22A16 - 22A19. Reserved.

22A20. Audit report chronological file. Records accumulated for reference and referral to contract audits, internal audits, clearances, and related information. Included are copies of final contract and internal audit reports.

Cut off at the end of the fiscal year, ~~hold 5 years, and~~ destroy when 5 years old.

Appendix 22-A

22A21 - 22A24. Reserved.

22A25. Contract audit case files. Documents created or accumulated in examining contractor operations to protect the financial and property interests of the Government, to serve as a pricing aid in contract negotiations, to determine the reasonableness of costs, or for any purpose in the area of contractor operations. Included are copies of contracts, communications with contracting officials, draft and final reports, comments and recommendations, and related records.

*Review  
NCO  
18 Jun 76*

Cut off at the end of the fiscal year in which the audit is completed. Hold 2 years and retire. Offer to the National Archives ~~after 9 additional years~~ *and Records Service 11 years after audit is completed.*  
~~Note: (9) PERMANENT.~~  
Significant cases of archival interest are to be selected by NARS ~~for further retention.~~  
*(6) DESTROY cases not selected.*

22A26 - 22A29. Reserved.

22A30. Internal audit cases. Documents accumulated in the review and examination of GSA operations to ensure accuracy, propriety, legality, and reliability of the use of assets. Included are communications about scheduled audits, draft and final internal audits reports, comments and recommendations, reports on corrective actions planned and taken, and related records.

*Review  
NCO  
18 Jun 76*

Cut off at the end of the fiscal year in which follow up actions on report recommendations are completed and retire. Offer to the National Archives ~~after 5 additional years~~ *after completion.*  
~~Note: (9) PERMANENT.~~  
Significant cases of archival interest are to be selected by NARS ~~for further retention.~~  
*(6) DESTROY cases not selected.*

22A31 - 22A34. Reserved.

22A35. GAO audits. Documents accumulated in coordinating arrangements for GAO audits and distribution of, replies to, and followup action on reports of audit. Included are notifications of forthcoming audits, draft and final audit reports, informal inquiries, comments on findings and recommendations, followup actions, replies to GAO, and related records.

Cut off at the end of the fiscal year following issuance of the final GAO audit report, hold 5 years, and destroy.

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\*\*\* 22A36 - 22A39. Reserved.

22A40. Area audit office inspections. Documents accumulated in inspecting the activities of field audit offices for the purposes of increasing operational and administrative effectiveness. Included are inspection reports and related records.

t Cut off annually, hold 3 years, and destroy.

22A41 - 22A44. Reserved.

22A45. Audit administrative subject files. Documents relating to the routine operation and administration of the audit function, but not general administrative files described in appendix 9-C. Included are pertinent laws, copies of contracts or other authoritative documents relating to specific audit functional areas; organizational charts and functional statements; surveys of procedures and controls; statistical tabulations; contractor's financial statement; analyses of cost trends; and significant findings of prior audits in each functional area.

Destroy documents when superseded or obsolete.

Appendix 22-A

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