	Request for Seconds Disposes (See Instructions Disposes)	osition Authority		eave Blank (	NARA	Use Only)	
To: National Arc	hives and Records Administration (NIR)		umber				
	ní Road, College Park, MD 20740-6001		Dale Receive	988-0			
1. From: (Agency	y or establishment)		Daile (1000)	8/38	106		
ROWNS T	al Endowment for the Arts				(190		
2. Major Subdivis	sion			Notificati	on to Ager	ncy	
Office of	f Inspector General					4 U.S.C. 3303a, the nents, is approved except	
3. Minor Subdivis	sion		for item			tion not approved or	
4. Name of Perso	on with whom to confer	5. Telephone (include area code)	Date			nivist of the United States	
Daniel L. Sha	<u> </u>	202-682-5483	4128	106	Aller	Warester	
6. Agency Certif	fication						
needed for the	y that I am authorized to act for this agency in matters pertaining to e business of this agency or will not be needed after the retention p lanual for Guidance of Federal Agencies:						
	is not required	☐ is attached	0	has been requested	d		
Signature of Age Murray R. Welsh	ncy Representative	Title Records Officer		100	Date	e (mm/dd/yyyy) 8/25/2006	
7. Item Number	8. Description of Item and Proposed Disp	_ <del></del>		9. GRS 0		10. Action	
7. Rem Number	, Description of item and Proposed Disp	OSILION		Supersed Job Citation	ed	taken (NARA Use Only)	
1.	AUDIT SERVICES RECORDS.						
	This item covers a wide range of audit services, including audits, special reviews, and oversight audit agency (OAA) reviews.						
	a. Audit Case Files. Audits are characterized as: financial or performance; full-scope or limited-scope; and external (focusing on the records of recipients of Endowment funding) or internal (focusing on operations and activities carried on within the Endowment). Records include audit reports, correspondence, memorandums, supporting working papers, follow-up files, and related records.				NC1-288-82-1, Item 91,		
	TEMPORARY. Cut off at end of fiscal year in which cutoff.	ars after					
	b. Special Review Case Files. Special reviews are about particular grantee program activities or admini of fiscal operations (typically focused on balance she matching of reported costs to budgeted costs (typical and evaluation of financial management systems and grantee's ability to account for grant costs and compreports, correspondence, memorandums, supporting records.	strative operations. They include a eet items, and revenues and exper- illy focused on actual versus budged d grant compliance (commonly foculiance with grant terms). Records is	analysis ises), ed costs), cused on include	NC1-288-82-1,	tem 91.	*	
	TEMPORARY. Cut off at end of fiscal year in which cutoff. If no recommendations made, destroy 1 year		after				
	c. OAA Review Case Files. OAA reviews are exampled agencies, state auditors and independent puresults of audits have either a past, current or potent action, if any, is required by the Endowment. Record memorandums, supporting working papers, follow-up	iblic accountants to determine whe ial effect on Endowment grants an ds include reports, correspondence	ether the d what	NC1-288-82-1, I	tem 93.		
	TEMPORARY. Cut off at end of fiscal year in which cutoff. If file does not include any recommendations when all administrative needs have ended.					ě	
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NSN 7540-00-634-4064 Previous Edition Not Usable

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7. Item Number	8. Description of Item and Proposed Disposition	9. GRS or Superseded Job Citation	10. Action taken (NARA Use Only)
2.	Records accumulated in the process of reviewing existing and proposed legislation and regulations relating to the programs and activities of the Endowment, including internal agency directives and other significant pronouncements. (In addition, may include records accumulated concerning special actions such as special reports or new directives from the General Accountability Office, the Office of Management & Budget, or the President's Council on Integrity and Efficiency or the Executive Council on Integrity and Efficiency. This item is not restricted to the activities listed above and may also include other special projects assigned by the Chairman or other high-level officials. Records include written commentaries, working papers, and related records.  TEMPORARY. Cut off at end of fiscal year in which project is completed. Destroy three years after cutoff.		
3.	INDIRECT COST AGREEMENT FILES.  Records accumulated in the negotiation of indirect cost rate agreements with NEA grantee organizations. Indirect cost rates are negotiated by agreement between a non-Federal organization and a Federal agency (usually the agency that furnishes the preponderance of Federal funding) that acts on behalf of all Federal agencies in approving rates with the organization. Indirect costs are incurred for common or joint objectives, which cannot be readily and specifically identified with a particular project or activity, such as the costs of operating and maintaining facilities, depreciation or use allowances, and administrative salaries and supplies. Records include financial statements, working papers, indirect cost rate agreements, and related records.  TEMPORARY. Cut off at end of fiscal year in which agreement is settled. Destroy all files with the exception of the negotiation agreement three years after cutoff. Negotiation agreement destroyed seven years after cutoff.		
4.	GUIDELINES.  Formal guidelines issued by the OIG for NEA grantees relating to audits, indirect costs, cost reimbursements, working capital advances, financial management, or any other activities under the jurisdiction of the OIG.  TEMPORARY. Destroy when superseded or obsolete.		
5.	PLANNING AND REPORT FILES.  Documents relating to strategic planning activities and oversight reporting. Records include semiannual reports to Congress, strategic planning and five-year audit plans, and related records.  PERMANENT. Cut off at end of fiscal year when completed. Transfer five years after cutoff.		

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