

Request for Records Disposition Authority

(See Instructions Reverse)

Leave Blank (NARA Use Only)

To: National Archives and Records Administration (NIR)
8601 Adelphi Road, College Park, MD 20740-6001

Number: **NI-288-06-1**

Date Received: **8/28/06**

1. From: (Agency or establishment)
National Endowment for the Arts

2. Major Subdivision
Office of Inspector General

3. Minor Subdivision

Notification to Agency

In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.

4. Name of Person with whom to confer
Daniel L. Shaw

5. Telephone (include area code)
202-682-5483

Date: **11/28/06**

Archivist of the United States
Allen Weinstein

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 now needed 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

has been requested

Signature of Agency Representative

Murray R. Welsh

Title

Records Officer

Date (mm/dd/yyyy)

08/25/2006

7. Item Number

8. Description of Item and Proposed Disposition

9. GRS or Superseded Job Citation

10. Action 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 case is closed. Destroy seven years after cutoff.

b. Special Review Case Files. Special reviews are used to appraise and provide information about particular grantee program activities or administrative operations. They include analysis of fiscal operations (typically focused on balance sheet items, and revenues and expenses), matching of reported costs to budgeted costs (typically focused on actual versus budgeted costs), and evaluation of financial management systems and grant compliance (commonly focused on grantee's ability to account for grant costs and compliance with grant terms). Records include 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 case is closed. Destroy five years after cutoff. If no recommendations made, destroy 1 year after close out.

c. OAA Review Case Files. OAA reviews are examinations of audit reports issued by other Federal agencies, state auditors and independent public accountants to determine whether the results of audits have either a past, current or potential effect on Endowment grants and what action, if any, is required by the Endowment. Records include reports, correspondence, memorandums, supporting working papers, follow-up files, and related records.

NC1-288-82-1, Item 93.

TEMPORARY. Cut off at end of fiscal year in which case is closed. Destroy four years after cutoff. If file does not include any recommendations applicable to the Endowment, destroy when all administrative needs have ended.

SA 12/6/06 Copies sent to Agency, NWML

7. Item Number	8. Description of Item and Proposed Disposition	9. GRS or Superseded Job Citation	10. Action taken (NARA Use Only)
2.	<p>SPECIAL PROJECT FILES.</p> <p>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.</p> <p>TEMPORARY. Cut off at end of fiscal year in which project is completed. Destroy three years after cutoff.</p>	NC1-288-82-1, Item 94.	
3.	<p>INDIRECT COST AGREEMENT FILES.</p> <p>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.</p> <p>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.</p>	NC1-288-82-1, Item 92.	
4.	<p>GUIDELINES.</p> <p>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.</p> <p>TEMPORARY. Destroy when superseded or obsolete.</p>		
5.	<p>PLANNING AND REPORT FILES.</p> <p>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.</p> <p>PERMANENT. Cut off at end of fiscal year when completed. Transfer five years after cutoff.</p>		

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