

GAO Records Retention Schedules - 2014 Revision

Schedule 2: Mission Schedule (N1-411-06-2)

The mission of the GAO is to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. GAO performs a wide-range of audits in the agency's work and the majority of these engagements are conducted in response to congressional mandates or requests. The engagements include evaluations of federal programs and performance, financial and management audits, and policy analyses. GAO policies and procedures define the records that make up the Mission Schedule. They include audit documentation, data collected from the agencies, research tools, and systems to track and inventory the engagement process and product as well as communications with Congress.

As these records are created and maintained in different media and formats, this records schedule is written to authorize the disposition of the records in any media (media neutral). GAO would maintain these records throughout their life cycle. Those engagements that are historically significant will be transferred to NARA when 20 years old. If the Archives accepts the transfer as an accession, the information would be transferred to NARA electronically.

Item 2.1: Audit Documentation and Engagement Management

Records that include all relevant material (excluding the final report) obtained or developed in connection with managing and conducting an audit assignment, including the evidence (evidentiary files) and documentation to support findings, actions taken, steps and analyses performed, conditions encountered, conclusions reached, recommendations made, and follow-up activities. The records are comprised of two pieces – evidentiary files and the Engagement Management Product Files (EMPF). Engagement documentation may consist of electronic and paper documents, data, databases, data models, artifacts, audio or video materials, photographs, maps, and other evidentiary items.

In addition, GAO follows up on federal agency actions in response to GAO recommendations, and creates case files supporting the accomplishment reports.

Disposition: **TEMPORARY.** Destroy or delete 5 years after engagement is closed.

NOTE: Records for audits that include an investigative component are retained for 10 years (see Item 2.4).

Exception:

Engagement Confidential Respondent Identification Files, consisting of the identity of individuals or organizations providing very sensitive personal or commercial information to GAO in audits where respondents have been given an assurance of confidentiality and any findings, conclusions, and reports will be made at an aggregated level so that no information is attributable to any individual.

Disposition: **TEMPORARY.** Upon verification of non-identifiable information relevant to the audit, the identifying information will be destroyed. (N1-411-03-1, approved 9/23/03)

Item 2.2: Congressional Relations

2.2.a: Records documenting interaction with Congress, such as engagement request and acceptance letters, other correspondence with members and committees, staff details to Congress, schedules of hearings and testimony, and the systems that track significant contact and activities.

Disposition: **TEMPORARY.** Destroy or delete after 7 years.

2.2.b: Records documenting scheduled GAO appearances at Congressional Hearings.

Disposition: **TEMPORARY.** Destroy or delete after 10 years.

Item 2.3: Historically significant engagements, based on the following criteria –

- Established a primary source of information on an issue of far-reaching national or international importance;
- Collected information on matters that are less far-reaching but significant to America's heritage or culture;
- Had a significant impact on GAO, pioneered GAO's entry into an issue of national importance, or laid the groundwork for applying new and/or advanced evaluation methodologies;
- Resulted in extensive national media attention; or
- Resulted in the approval of new legislation by Congress, or substantive changes to existing legislation.
- Special investigations files selected based on significant Comptroller General, public, and/or Congressional scrutiny.

Disposition: **PERMANENT.** Retain for 20 years, then transfer to the National Archives in 5 year blocks when the most recent record in the block is 20 years old, in accordance with regulations and procedures in place at the time of transfer.

ITEM MOVED FROM ADMINISTRATIVE TO MISSION SCHEDULE – old 1.2

Item 2.4: Special Investigations

Investigative case files relating to special investigations of fraud, waste, and abuse; evaluations of security vulnerabilities; and other investigative services. Also included are audit documentation records for engagements that include an investigative component. Records include, but are not limited to, requests from Congress, investigation plans, background checks, correspondence, memorandums, reports, background materials, case disposition or referral, and related records.

Disposition: **TEMPORARY.** Destroy or delete 10 years after case is closed.

Disposition authority number DAA-0411-2015-0001-0001

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ITEM MOVED FROM POLICY TO MISSION SCHEDULE – Old 3.2 and part of 3.3**Item 2.5: FraudNet**

Records relating to the FraudNet hotline for reporting allegations of fraud, waste, and abuse, including mismanagement of federal funds. Records include information related to individual complaints or matters, as well as tracking information, reports, correspondence, and other records that support the management and operation of FraudNet.

Disposition: **TEMPORARY.** Destroy or delete after 5 years.

Disposition authority number DAA-0411-2015-0001-0602

NEW ITEM:**Item 2.6: Mission-related Data Sets**

Mission-related data obtained from agencies or other entities that are maintained by GAO for data analysis that support multiple engagements, longitudinal studies, or other long-term engagement-related analytical studies.

Disposition: **TEMPORARY.** Destroy or delete data 5 years after termination of data use.

NOTES:

(1) Original data sets obtained from agencies for use in a specific engagement and are no longer needed should be returned to the originating agency.

(2) Survey-based data issued with GAO products as Technical Appendices or E-Supplements are Permanent records (see Schedule 3, Item 3.6).

Disposition authority number DAA-0411-2015-0001-0003

NEW ITEM:**Item 2.7: Engagement Management Systems**

Management information systems that support the lifecycle of GAO's engagement process, from Congressional request and acceptance, through product issuance and engagement closeout.

Disposition: **TEMPORARY.** Destroy or delete 10 years after engagement is closed, or when associated engagement documentation has been dispositioned, whichever is later.

Disposition authority number DAA-0411-2015-0001-0004

2014 MISSION SCHEDULE CROSSWALK (N1-411-06-2)

Current Schedule Item	Current Description	Disposition	Change/Revision	Description	Disposition
Item 2.1	Audit documentation and engagement management	TEMPORARY. Destroy or Delete after 5 years.	<i>Add clarification of audit documentation formats, from GAO Policy Manual.</i>	After the sentence "The records are comprised of two pieces – evidentiary files and the Engagement Management and Product File (EMPF)," add: Audit documentation may consist of electronic and paper documents, data, databases, data models, artifacts, audio or video materials, photographs, maps, and other evidentiary items.	No change
Item 2.1	Audit documentation and engagement management-Engagement confidential respondent identification files		<i>Identify as an exception to 5-year retention. As written, the retention exception is not clear.</i>	<u>Exception:</u> Engagement confidential respondent identification files , consisting of the identity of individuals or organizations providing very sensitive personal or commercial information to GAO in audits where respondents have been given an assurance of confidentiality and that any findings, conclusions, and reports will be at an aggregated level so that no information is attributable to any individual or organization.	TEMPORARY. Upon verification of non-identifiable information relevant to the audit, the identifying information will be destroyed. (N1-411-03-1, approved 9/23/2003)

2014 MISSION SCHEDULE CROSSWALK (N1-411-06-2)

Current Schedule Item	Current Description	Disposition	Change/Revision	Description	Disposition
Item 1.2 (Administrative schedule)	Special Investigations	TEMPORARY. Destroy or Delete after 10 years.	<i>Move from Administrative to Mission schedule to reflect restructure of FAIS as a mission team, effective March 1, 2011.</i> <i>Also include engagements with an investigative component.</i>	Item 2.4: Special Investigations Investigative case files relating to special investigations of fraud, waste, and abuse; evaluations of security vulnerabilities; and other investigation services. Also included are audit documentation records for engagements that include an investigative component.	No change
Item 2.3	Historically significant engagements	PERMANENT. Transfer to the National Archives in 5 year blocks when the most recent record in the block is 5 years old, in accordance with regulations and procedures in place at the time of transfer.	<i>Move historically significant Special Investigations from Administrative schedule, Item 1.8, to Mission schedule, Item 2.3.</i> <i>Update transfer instructions to 20 years</i>	Add: • Special investigations - files selected based on significant Comptroller General, Public, and/or Congressional scrutiny.	PERMANENT. Retain for 20 years , and then transfer to the National Archives in 5 year blocks when the most recent record in the block is 20 years old, in accordance with regulations and procedures in place at the time of transfer.
Item 3.2 (Policy schedule)	Fraud	TEMPORARY. Destroy or Delete after 7 years.	<i>Move from Policy to Mission schedule and add series description</i> <i>Per the business owner, FraudNet records (referrals, summary reports, etc.) are organized and managed in DM by engagement code, with a new code every year. The records are managed as mission workpapers with the standard retention requirement of 5 years.</i>	Item 2.5: FraudNet Records relating to the FraudNet hotline for reporting allegations of fraud, waste, and abuse, including mismanagement of federal funds. Records include information related to individual complaints or matters, as well as tracking information, reports, correspondence, and other records that support the management and operation of FraudNet.	TEMPORARY. Destroy or delete after 5 years.

2014 MISSION SCHEDULE CROSSWALK (N1-411-06-2)

Current Schedule Item	Current Description	Disposition	Change/Revision	Description	Disposition
NEW			Add new item	<p>Item 2.6: Mission-related Data Sets</p> <p>Mission-related data obtained from agencies or other entities that are maintained by GAO for data analysis that support multiple engagements, longitudinal studies, or other long-term engagement-related analytical studies.</p> <p>NOTES:</p> <p>(1) Original data sets obtained from agencies for use in a specific engagement and are no longer needed should be returned to the originating agency.</p> <p>(2) Survey-based data issued with GAO products as Technical Appendices or E-Supplements are Permanent records (see Schedule 3, Item 3.6).</p>	TEMPORARY. Destroy or delete data 5 years after termination of data use.
NEW			Add new item	<p>Item 2.7: Engagement Management Systems</p> <p>Management information systems that support the lifecycle of GAO's engagement process, from Congressional request and acceptance, through product issuance and engagement closeout.</p>	TEMPORARY. Destroy or delete 10 years after engagement is closed, or when associated engagement documentation has been dispositioned, whichever is later.