

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-GRS-91-005

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

In Fiscal Year 2013, the GRS Team began a five year project to update and revise the General Records Schedules (GRS) under OMB/NARA M 12 18, Managing Government Records Directive. The old GRS was completely superseded.

See <https://www.archives.gov/records mgmt/grs> for the revised GRS, crosswalks, FAQs, tools, and other resources.

Date Reported: 4/2/2019

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

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| REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse) | | LEAVE BLANK | |
| TO: GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408 | | JOB NO. | N1-GRS-91-5 |
| 1. FROM (Agency or establishment) NATIONAL ARCHIVES AND RECORDS ADMINISTRATION | | DATE RECEIVED | 8-1-91 |
| 2. MAJOR SUBDIVISION OFFICE OF RECORDS ADMINISTRATION | | NOTIFICATION TO AGENCY | |
| 3. MINOR SUBDIVISION RECORDS APPRAISAL AND DISPOSITION DIVISION | | In accordance with the provisions of 44 USC 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required. | |
| 4. NAME OF PERSON WITH WHOM TO CONFER MARC WOLFE | 5. TELEPHONE EXT. 501-6053 | DATE 10/24/91 | ARCHIVIST OF THE UNITED STATES <i>Claudia F. [Signature]</i> |
| 6. CERTIFICATE OF AGENCY REPRESENTATIVE | | | |

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of _____ 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: ☐ is attached; or ☐ is unnecessary.

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| B. DATE 8/2/91 | C. SIGNATURE OF AGENCY REPRESENTATIVE <i>Jean E. Keeting</i> | D. TITLE Acting Director Records Appraisal and Disposition Division |
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| 7. ITEM NO. | 8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods) | 9. GRS OR SUPERSEDED JOB CITATION | 10. ACTION TAKEN (NARS USE ONLY) |
|-------------|--|-----------------------------------|-------------------------------------|
| 1. | <p>For inclusion in General Records Schedule 16, as item 14.</p> <p><u>Internal Control Records:</u> Records created in accordance with procedures mandated by OMB Circular A-123, Internal Control Systems, and P.L. 97-255, the Federal Managers' Financial Integrity Act. These require agencies to perform evaluations of their accounting and administrative controls to prevent waste, fraud and mismanagement. Since A-123 provides for alternative internal control reviews under OMB Circulars A-76, A-127, or A-130, the GRS items below also apply to copies of these reviews, provided they are identified as alternative reviews in the management control plan.</p> <p>a. <u>Policy, procedure and guidance files.</u> Copies of internal directives maintained by the agency's internal control staff (but not those copies maintained in the agency's official file of internal directives); external directives such as OMB Circular A-123; and correspondence outlining policy and procedure for performing management reviews.</p> <p><u>Disposition.</u> Destroy when superseded.</p> <p>b. <u>Management control plans.</u> Comprehensive plans documenting the agency's efforts to ensure compliance with A-123.</p> | | |

Disposition: Destroy when superseded.

c) Risk analyses. Reports and supporting materials used to document review of program areas for susceptibility to loss or unauthorized use of resources, errors in reports and information, illegal and unethical actions.

Disposition: Cut off closed files annually. Destroy after next review cycle.

d) Annual reports and assurance statements created by entities below the agency level, and compiled by the agency into a single, unified report for direct submission to the President and Congress. "Agency" is defined in A-123 as a Department or independent agency. **[Finished reports submitted directly to the President and Congress are excluded from this authority and must be scheduled by submitting an SF-115 to NARA.]**

Disposition: Cut off closed files annually. Destroy after next reporting cycle.

e) Tracking files. Files used to ensure the completion and timeliness of sub-unit reporting, including schedules of evaluations, interim reporting, lists of units required to report, and correspondence relating to the performance of the reviews.

Disposition: Destroy when no longer needed.

f) Review files. Correspondence, reports, action copies of audit findings, and the like, which identify program internal control weaknesses, and corrective actions taken to resolve such problems.

1. Office responsible for Internal Control functions.

Disposition: Cut off when no further corrective action is necessary. Destroy when 5 years old.

2. Other offices.

Disposition: Cut off when no further corrective action is necessary. Destroy when 1 year old.

| ITEM NO. | DESCRIPTION OF RECORDS | AUTHORIZED DISPOSITION |
|-------------|--|--|
| 14. | <u>Internal Control Records.</u> Records created in accordance with procedures mandated by OMB Circular A-123, Internal Control Systems, and P.L. 97-255, the Federal Managers' Financial Integrity Act. Under these authorities, agencies are required to perform evaluations of their accounting and administrative controls to prevent waste, fraud and mismanagement. a. Policy, procedure, and guidance files. Copies of internal directives maintained by the agency's internal control staff (but not those copies maintained in the agency's official file of internal directives); external directives such as OMB Circular A-123; and correspondence outlining policy and procedure for performing management reviews. b. Management control plans. Comprehensive plans documenting the agency's efforts to ensure compliance with OMB Circular A-123. c. Risk analyses. Reports and supporting materials used to document review of program areas for susceptibility to loss or unauthorized use of resources, errors in reports and information, and illegal and unethical actions. | Destroy when superseded. Destroy when superseded. Cut off closed files annually. Destroy after next review cycle. |

| <u>ITEM NO.</u> | <u>DESCRIPTION OF RECORDS</u> | <u>AUTHORIZED DISPOSITION</u> |
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| | d. Annual reports and assurance statements created by organizational components below the agency (department or independent agency) level, and compiled by the agency into a single unified report for direct submission to the President and Congress. | Cut off closed files annually. Destroy after next reporting cycle. |
| [NOTE: This item does not cover the consolidated final reports submitted directly to the President and Congress. The final reports must be scheduled by submitting an SF 115 to the National Archives.] | | |
| | e. Tracking files. Files used to ensure the completion and timeliness of submission of feeder reports, including schedules of evaluations, interim reporting, lists of units required to report, and correspondence relating to the performance of the reviews. | Destroy when no longer needed. |
| | f. Review files. Correspondence, reports, action copies of audit findings, and other records that identify program internal control weaknesses, and corrective actions taken to resolve such problems. Since A-123 provides for alternative internal control reviews under OMB Circulars A-76, A-127, or A-130, this item also applies to copies of these reviews, provided they are identified as alternative reviews in the management control plan. | |
| | (1) Office with responsibility for coordinating Internal Control functions. | Cut off when no further corrective action is necessary. Destroy 5 years after cutoff. |

ITEM

NO.DESCRIPTION OF RECORDSAUTHORIZED DISPOSITION

(2) Copies maintained by other
offices as internal reviews.

Cut off when no further
corrective action is
necessary. Destroy 1 year
after cutoff.

[NOTE: Alternative reviews such as computer security reviews and management and consultant studies may need to be kept longer than provided in item 14f(2). This item applies only to copies maintained as internal reviews.]