(See Instructions Werse)			eave Blank (NARA Use Only)				
To: National Arc	thives and Records Administration (NIR)		umber				
	hi Road, College Park, MD 20740-6001		Dale Receive	988-0			
1. From: (Agency	y or establishment)		Dale Receive	8/38	106		
A178755	al Endowment for the Arts				(190		
2. Major Subdivis	sion			Notificati	on to Ager	ncy	
Office of Inspector General			In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except				
3. Minor Subdivis	sion		for item			tion not approved or	
4. Name of Person	on with whom to confer	5. Telephone (include area code)	Date			nivist of the United States	
Daniel L. Shaw		202-682-5483	11128	u128/06 1		Allen Waraster	
6. Agency Certi	fication						
needed for the	fy 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	incy Representative Melsk	Title Records Officer	2789		11. 155/273	e (mm/dd/yyyy) 8/25/2006	
7. Item Number	8. Description of Item and Proposed Dispo			9. GRS 0	or	10. Action	
				Supersed Job Citati	ed	taken (NARA Use Only)	
1.	AUDIT SERVICES RECORDS.						
ļ	This item covers a wide range of audit services, incluaudit agency (OAA) reviews.	uding audits, special reviews, and	oversight				
	a. Audit Case Files. Audits are characterized as: fin scope; and external (focusing on the records of recip (focusing on operations and activities carried on with reports, correspondence, memorandums, supporting records.	ients of Endowment funding) or in in the Endowment). Records include	ternal ude audit	NC1-288-82-1,	tem 91,		
	TEMPORARY. Cut off at end of fiscal year in which cutoff.	case is closed. Destroy seven yes	ars after				
	b. Special Review Case Files. Special reviews are about particular grantee program activities or administ 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 complete reports, correspondence, memorandums, supporting records.	strative operations. They include a tet 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,	item 91.		
	TEMPORARY. Cut off at end of fiscal year in which cutoff. If no recommendations made, destroy 1 year		after				
æ	c. OAA Review Case Files. OAA reviews are exami Federal agencies, state auditors and independent puresults of audits have either a past, current or potentiaction, if any, is required by the Endowment. Record memorandums, supporting working papers, follow-up	iblic accountants to determine whe ial effect on Endowment grants and is 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.						
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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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