

1.2 AUDITING

The activities associated with conducting internal audits of the agency (including advising) and coordinating external audits of the agency by the State Auditor's Office and others. Also includes performance audits and whistleblower investigations.

See Human Resource Management – Misconduct/Discipline/Grievances for personnel investigations; Financial Management – Grants Management for audits relating to grants; agency-specific schedule for audits conducted by the agency on other agencies, local government and external organizations.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 04007 Rev. 0	<p>Corrective Actions – Audits</p> <p>Records relating to the actions taken by the agency to address issues/findings raised in internal and external audits/reviews.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Corrective action plans; • Certificates of completion; • Reporting of corrective action, plans, progress on corrective actions and certificates of completion to the Office of Financial Management in accordance with <i>State Administrative and Accounting Manual (SAAM)</i> Section 55.10; • Related correspondence/communications. <p>Excludes:</p> <ul style="list-style-type: none"> • Records covered by <i>Corrective Actions – Audits (Development of Plans)</i> (DAN GS 04008); • Records of the Office of Financial Management of corrective action reports received from other agencies. 	<p>Retain for 6 years after matter resolved <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

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GS 04008 Rev. 0	<p>Corrective Actions – Audits (Development of Plans)</p> <p>Records relating to the development of corrective action plans to address issues/findings raised in internal and external audits/reviews.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Preliminary drafts of corrective action plans; • Working notes; • Related correspondence/communications. 	<p>Retain until completion and acceptance of final plan <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM
GS 04006 Rev. 1	<p>External Audits/Reviews of Agency – Final Reports</p> <p>Records relating to the final outcome of audits conducted by either the State Auditor's Office or other external organizations.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Final reports of audits and examinations; • Management letters; • Exit items; • Other documentation provided at the final exit conference. <p>Excludes:</p> <ul style="list-style-type: none"> • Records covered by <i>Grants Received by State Agencies (DAN GS 23004)</i>; • Records of the State Auditor's Office. 	<p>Retain for 6 years after audit report date <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR

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GS 04009 Rev. 0	<p>External Audits/Reviews of the Agency – Interactions</p> <p>Records relating to the agency's interactions with the external agency/organization conducting the audit/review of the agency.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Requests for information; • Entrance documents; • Status reports; • Related correspondence/communications. <p>Excludes records covered by <i>External Audits/Reviews of the Agency – Final Reports (DAN GS 04006)</i>.</p>	<p>Retain until conclusion of audit <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>
GS 04010 Rev. 0	<p>Internal Audits/Consultations – Development</p> <p>Records related to the conducting of internal audits/consultations which are either documented in the audit working papers or which proved not to be relevant to the conclusions of the audit/consultation.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Preliminary drafts; • Review notes; • Related correspondence/communications. 	<p>Retain until conclusion of audit/consultation <i>then</i> Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>

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GS 04001 Rev. 1	<p>Internal Audits/Consultations – Final Reports and Audit Working Papers</p> <p>Final reports, audit working papers and other supporting documentation relating to the planning, methodology, conduct and conclusions of internal audits/consultations.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Planning procedures and communications (such as engagement letters, memoranda of understanding, etc.); • Internal control reviews; • Substantive tests and criteria used; • Audit strategies and procedures performed; • Audit evidence; • Conclusions reached; • Final reports. 	<p>Retain for 6 years after conclusion of audit/consultation</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OPR
GS 04011 Rev. 0	<p>Internal Audit Programs – Quality Assurance Reviews (Development)</p> <p>Records relating to external independent reviews of agency's internal audit programs required by the Institute of Internal Auditors' International Professional Practices Framework.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Preliminary drafts; • Related correspondence/communications. 	<p>Retain until conclusion of review</p> <p><i>then</i></p> <p>Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM

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GS 04012 Rev. 0	<p>Internal Audit Programs – Quality Assurance Reviews (Final Reports)</p> <p>Records relating to final outcome of external independent reviews of agency's internal audit programs required by the Institute of Internal Auditors' International Professional Practices Framework.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Final reports; • Working papers; • Self-assessment documentation. 	<p>Retain for 6 years after review report date</p> <p><i>then</i></p> <p>Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>
GS 04004 Rev. 1	<p>Whistleblower Investigations</p> <p>Records relating to the referral of whistleblower complaints (made to an agency's "designated official") to the State Auditor's Office and agency copies of State Auditor's Office reports of allegations of fraud or violations of state laws or regulations as a result of the complaint in accordance with chapter 42.40 RCW.</p> <p>Excludes the records of the State Auditor's Office.</p>	<p>Retain for 3 years after date of report</p> <p><i>then</i></p> <p>Destroy.</p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>