

Records Disposal  
Authority

**Australian National  
Audit Office**

Job no 2003/00113511

28 April 2004



**Australian Government**  

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**National Archives of Australia**



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## CONTENTS

<b><u>INTRODUCTION</u></b>	<b>5</b>
Disposal authorisation	5
Purpose of this authority	5
Using this authority	5
Amendment of this authority	6
<b><u>CONTACT INFORMATION</u></b>	<b>6</b>
<b><u>AUTHORISATION</u></b>	<b>7</b>
<b><u>CLASSES</u></b>	<b>9</b>

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## INTRODUCTION

### Disposal authorisation

Under Section 24 of the Archives Act 1983 a person must not engage in conduct that results in the destruction or other disposal of a Commonwealth record; or the transfer of the custody or ownership of a Commonwealth record; or damage to or alteration of a Commonwealth record; unless the action of disposal is positively required by law, or takes place with the permission of the Archives or in accordance with a normal administrative practice of which the Archives does not disapprove.

Advice on the provisions of the Archives Act may be obtained from the Canberra Office of the National Archives of Australia.

Where required, the Archives gives its permission for the destruction or other disposal of Commonwealth records by issuing disposal authorities. The Archives also uses disposal authorities to identify classes of records that have been appraised as requiring retention as national archives, or to modify or withdraw its permission for disposal.

Disposal authorities may be issued to a particular agency or agencies, or may be of general application within the Commonwealth.

### Purpose of this authority

This authority authorises the destruction or other disposal of Commonwealth records as required by the Archives Act. It may also contain descriptions of records to be retained as national archives.

The requirements to retain records are based on business needs, broader organisational accountability and community expectations. This authority takes into consideration the interest of all stakeholders including the agency and its administrative needs in discharging its functional responsibilities, as well the Archives' stakeholders' interests in the selection and preservation of records as national archives. For information on the Archives' appraisal objectives and the selection of records as national archives, see the Archives' publication *Why Records are Kept, Directions in Appraisal*.

### Using this authority

This authority applies only to the records or classes of records described in the authority. The destruction or other disposal of records can be made only in accordance with the specific requirements set out in this authority.

This authority is to be used to sentence records. Sentencing involves the examination of records in order to identify the individual disposal class to which they belong. This process enables the sentencing officer to determine the appropriate disposal action for the records. Advice on sentencing can be obtained from your nearest National Archives office.

Where the method of recording the information changes (eg from a manual card system to an electronic system, or when information is migrated from one system to a new system) this authority can still be used to sentence the records created, providing the records document the same function and activity. The information must be accessible for the period of time prescribed in the authority. Agencies will need to ensure that any software, hardware or documentation required to enable continuing access to the data is available for the periods prescribed.

The authority may include specific requirements to destroy records but generally retention requirements indicate a minimum period for retention. The agency may extend minimum retention periods if it considers that there is an administrative need to do so. Where an agency believes that its accountability will be substantially compromised because a retention period or periods are not adequate, the agency should contact the National Archives for review of the retention period.

This authority should be used in conjunction with the Administrative Functions Disposal Authority (AFDA) issued by the Archives to cover housekeeping and other administrative records common to most Commonwealth agencies. For certain agencies, it is not appropriate to use all the disposal coverage in AFDA because some of the activities as described, or retention requirements identified, do not meet the agencies' needs. If this is the case, alternative disposal arrangements may be included in this authority or may have already been included in an earlier records disposal authority.

Records already sentenced as 'retain permanently' using previous Records Disposal Authorities (RDAs) and which fall within the date range of the function(s) scoped in this authority should now be re-sentenced.

From time to time the National Archives places 'freezes' on the disposal of some groups of records, which places a moratorium on the destruction of these records. If you require further information about disposal freezes and whether they affect the application of this Records Disposal Authority, please contact the National Archives at [recordkeeping@naa.gov.au](mailto:recordkeeping@naa.gov.au)

Appropriate arrangements need to be made with the National Archives when records are to be transferred into custody. The National Archives accepts for transfer only those records designated as national archives.

#### **Amendment of this authority**

The National Archives must approve all amendments or variations to the classes in this authority. Officers who have difficulty using the authority should approach the agency Records Manager. If there are problems with the application of the authority that cannot be resolved by the agency, the Records Manager should contact the National Archives.

#### **CONTACT INFORMATION**

**1. For requests to change this authority contact the Canberra Office of the National Archives of Australia**

Queen Victoria Terrace  
Parkes ACT 2600  
PO Box 7425  
Canberra Mail Centre ACT 2610

Tel: (02) 6212 3610  
Fax: (02) 6212 3989  
Email: [recordkeeping@naa.gov.au](mailto:recordkeeping@naa.gov.au)  
Website: [www.naa.gov.au](http://www.naa.gov.au)

**2. For sentencing advice contact your local office of the National Archives.**

The address and phone number of your local office can be found at the National Archives website address above.

RDA Job No 2003/00113511

**AUTHORISATION**

**RECORDS DISPOSAL AUTHORITY**

**Person to whom notice of  
authorisation is given:**

The Auditor-General  
Australian National Audit Office  
GPO Box 707  
Canberra ACT 2601

**Purpose:**

AUTHORISES ARRANGEMENTS FOR THE DISPOSAL OF  
RECORDS IN ACCORDANCE WITH SECTION 24(2)(b) OF  
THE ARCHIVES ACT 1983

**Application:**

All functional records

This authorisation applies to only the disposal of the records described on the authority in accordance with the disposal action specified on the authority. The authority will apply only if disposal takes place with the consent of the agency that is responsible at the time of disposal for the functions documented in the records concerned.

**Authorising Officer**  
National Archives of Australia

**Date of issue:**  
28 April 2004

  
Venetia Beale  
Director  
Recordkeeping Implementation

Date of amendment:

Expiry date:



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## AUDIT SERVICES

The function of providing audit services to the Commonwealth to promote improvement in public sector performance and to provide independent assurance of public sector accountability. Includes audit planning; performance and assurance auditing; evaluation and monitoring; benchmarking; peer review and audit education. Also includes audit guidance, research and representation in the Australian and international formulation and application of auditing standards and processes.

*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Addresses (presentations)**

The activity of giving addresses for training, professional, community relations or sales purposes. Includes speeches and multi-media presentations.

[For addresses delivered by the Auditor-General and other senior staff relating to the agency at government occasions, use GOVERNMENT RELATIONS - Addresses. For addresses relating to the agency delivered at public occasions, use COMMUNITY RELATIONS - Addresses.]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5156	Records documenting final versions of addresses presented by the Auditor-General and senior agency staff such as branch heads relating to the audit services function. [Date range: 1902 - ]	Retain as national archives
5157	Records documenting final versions of addresses presented by other agency staff relating to the audit services function. [Date range: 1902 - ]	Destroy 10 years after action completed
5158	Working papers documenting the preparation of all addresses. Includes drafts and presentation aids. [Date range: 1902 - ]	Destroy 2 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### Advice

The activities associated with offering opinions by or to the organisation as to an action or judgement. Includes the process of advising.

[For providing formal advice (written or oral) to parliamentary and other public inquiries use AUDIT SERVICES - Inquiries]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5162	Records documenting the receipt and provision of final versions of advice to parliamentary accounts and audit committees or their predecessors regarding audits, benchmarking or the audit work program. [Date range: 1902 - ]	Retain as national archives
5163	Records documenting the receipt and provision of advice by the agency regarding audit publications or the auditing process. Includes advice to client agencies on outcomes of performance audits. [Date range: 1902 - ]	Destroy 3 years after action completed
5164	Working papers documenting the preparation of advice provided by the agency. [Date range: 1902 - ]	Destroy 3 years after action completed

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[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]

### **Audit Assessment**

The activities associated with monitoring audited entities actions to implement audit recommendations and assessing the impact of the audit on the client organisation and the APS in general.

[For internal or external reviews of the audit office's performance of audit services use AUDIT SERVICES - Reviewing.]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5166	Records documenting the monitoring and assessment of audit client uptake of audit recommendations that have developed into a contentious or litigious matter and/or provide evidence of a precedent. Includes final versions and drafts of internal reports and audit work plans. Also includes all working papers and the collection of statistical information. [Date range: 1902 - ]	Retain as national archives
8617	Records documenting the monitoring and assessment of audit client uptake of audit recommendations. Includes copies of external audit committee meetings, final versions of reports and audit work plans. Also includes all working papers, the collection of statistical information and draft reports. [Date range: 1902 - ]	Destroy 10 years after last action, pending review for contentious, litigious and precedent matters

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Audit Education**

The activities involved in educating audit office staff, agency internal auditors and client representatives regarding accounting and audit standards, methodology and processes.

[For the payment of accounts supporting the running of audit services seminars, use FINANCIAL MANAGEMENT - Payments.]

[For records documenting the production of course material, use PUBLICATION - Drafting and PUBLICATION - Production.]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5167	Master set of course material for audit services seminars conducted by the agency. [Date range: 1990 - ]	Destroy 3 years after material superseded
5168	Records documenting the development and implementation of seminars held by the agency to educate audit client representatives and agency auditors. Includes program development, seminar notes, handouts, presentation aids, participant assessments, invitations to speakers, promotion activities, registrations, and venue bookings. [Date range: 1990 - ]	Destroy 3 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Audit Engagement**

The activities associated with determining the scope of the audit project, the approach, the required resources, gaining approval to carry out the audit and informing the audit clients.

*[For the planning of comprehensive audit coverage across the Commonwealth government including the identification and consideration of risk areas use AUDIT SERVICES - Whole of Government Planning.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5171	<p>Records documenting the process used to determine the audit project scope, approach, resources, approval to undertake the audit and notification of the client that have developed into a contentious or litigious matter and /or provide evidence of a precedent. Includes:</p> <ul style="list-style-type: none"><li>• approvals to conduct project;</li><li>• preliminary and scoping study reports;</li><li>• audit terms of reference;</li><li>• criteria;</li><li>• audit proposals;</li><li>• audit work plans;</li><li>• client service strategies;</li><li>• surveys;</li><li>• audit strategy memorandum;</li><li>• engagement letters;</li><li>• other correspondence with client regarding the planned audit; and</li><li>• all working papers.</li></ul> <p>[Date range: 1902 - ]</p>	Retain as national archives

## AUDIT SERVICES

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[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]

### **Audit Engagement - Continued**

The activities associated with determining the scope of the audit project, the approach, the required resources, gaining approval to carry out the audit and informing the audit clients.

[For the planning of comprehensive audit coverage across the Commonwealth government including the identification and consideration of risk areas use AUDIT SERVICES - Whole of Government Planning.]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5172	<p>Records documenting the process used to determine the audit project scope, approach, resources, approval to undertake the audit and notification of the client. Includes:</p> <ul style="list-style-type: none"><li>• approvals to conduct project;</li><li>• preliminary and scoping study reports;</li><li>• audit terms of reference;</li><li>• criteria;</li><li>• audit proposals;</li><li>• audit work plans;</li><li>• client service strategies;</li><li>• surveys;</li><li>• audit strategy memorandum;</li><li>• engagement letters;</li><li>• other correspondence with client regarding the planned audit; and</li><li>• all working papers.</li></ul> <p>[Date range: 1902- ]</p>	Destroy 10 years after action, pending review for contentious, litigious and precedent matters

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The function of providing audit services to the Commonwealth to promote improvement in public sector performance and to provide independent assurance of public sector accountability. Includes audit planning; performance and assurance auditing; evaluation and monitoring; benchmarking; peer review and audit education. Also includes audit guidance, research and representation in the Australian and international formulation and application of auditing standards and processes.

*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Audit Execution**

The activities associated with performing audits through applying auditing methodologies and processes to client organisations to evaluate systems and processes and form an audit opinion. Where required, this may include auditing information systems and technology, evaluating errors, and sampling of data sets.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5173	Records documenting the entirety of all audits that have developed into a contentious or litigious matter and/or provide evidence of a precedent. Includes scope statements, final versions of internal reports and reports made to external audit clients, implementation plans and Signing Officer's Review Memorandum. Also includes all working papers documenting the audit evidence to support the analysis and development of audit findings, conclusions and opinions such as: <ul style="list-style-type: none"><li>• audit samples;</li><li>• technology summary forms;</li><li>• information technology risk cards;</li><li>• survey questionnaires;</li><li>• notes of meetings with clients; and</li><li>• drafts and comments received.</li></ul> [Date range: 1902 - ]	Retain as national archives
5174	Records documenting the entirety of all audits. Includes scope statements, final versions of internal reports and reports made to external audit clients, implementation plans and Signing Officer's Review Memorandum. Also includes all working papers documenting the audit evidence to support the analysis and development of audit findings, conclusions and opinions such as: <ul style="list-style-type: none"><li>• audit samples;</li><li>• technology summary forms;</li><li>• information technology risk cards;</li><li>• survey questionnaires;</li><li>• notes of meetings with clients; and</li><li>• drafts and comments received.</li></ul> [Date range: 1902 - ]	Destroy 10 years after last action, pending review for contentious, litigious and precedent matters

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The function of providing audit services to the Commonwealth to promote improvement in public sector performance and to provide independent assurance of public sector accountability. Includes audit planning; performance and assurance auditing; evaluation and monitoring; benchmarking; peer review and audit education. Also includes audit guidance, research and representation in the Australian and international formulation and application of auditing standards and processes.

*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Auditing Standards**

The activities of developing and implementing auditing standards for services and processes to enhance the quality and efficiency of organisations.

*[For the activities involved in assessing and benchmarking the audit office's services with those of its peers use AUDIT SERVICES - Performance Benchmarking.]*

*[For the final version of auditing standards gazetted by the Auditor-General under section 24 of the Auditor-General Act 1977 use PUBLICATION - Production.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
8618	Records documenting the development of industry and agency auditing standards. [Date range: 1902 - ]	Retain as national archives
8619	Records documenting the implementation of industry and agency auditing standards. [Date range: 1902 - ]	Destroy 10 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Authorisation**

The process of delegating power to authorise an action and the seeking and granting permission to undertake a requested action.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
8620	Records documenting the delegation of power to the agency to sign audit reports. [Date range: 1902 - ]	Destroy 10 years after delegation expires or is superseded
8621	Records documenting the delegation of power to agency staff to sign audit reports. [Date range: 1902 - ]	Destroy 10 years after delegation expires or is superseded

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## AUDIT SERVICES

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[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]

### Committees

The activities associated with the managing of committees and task forces. Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes of meetings, reports, agenda etc.

[For audit committees involved in the audit of the audit office itself use STRATEGIC MANAGEMENT - Committees.]

[For records documenting the decisions and actions taken by internal committees in regard to audit services policy use AUDIT SERVICES - Policy.]

[For records documenting the decisions and actions taken by internal committees in regard to audit services standards use AUDIT SERVICES - Auditing Standards.]

[For records documenting the decisions and actions taken by internal committees in regard to audit services planning across the Commonwealth government use AUDIT SERVICES - Whole of Government Planning.]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5175	Records documenting the conduct, administration and recommendations of the Qualifications Committee, or its equivalent. Includes all briefing papers, meeting minutes and the audit certificates. [Date range: 1902 - ]	Retain as national archives
5176	Records documenting the decisions and actions of internal committees relating to the audit services function where a specific activity cannot be identified. Includes establishment of the committee, final versions of minutes, reports, recommendations, supporting documents such as briefing papers and discussion papers. [Date range: 1902 - ]	Destroy 10 years after action completed
5177	Records documenting the administrative arrangements of committees. Includes agendas, facilities bookings, draft minutes. [Date range: 1902 - ]	Destroy 2 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Contracting out**

The activities involved in managing the performance of work or the provision of goods and services by an external contractor, vendor or consultant, or by using external bureau services. Includes outsourcing.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5178	Records documenting contract management relating to the audit services function. Includes performance and evaluation reports, notification of conflicts of interest, minutes of meetings with stakeholders. [Date range: 1902 - ]	Destroy 7 years after completion or termination of contract

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Enquiries**

The activities associated with handling requests for information about the organisation and its services by the general public, agency employees or another organisation.

*[For the activities involved in responding to formal parliamentary and public inquiries use AUDIT SERVICES – Inquiries.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5179	Records documenting actual enquiries and responses given to enquiries regarding audit reports tabled in Parliament, agency audit publications or the auditing process. [Date range: 1902 - ]	Destroy 3 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### ***Inquiries***

The activities associated with liaising with bodies carrying out inquiries and participating in them. Inquiries are investigations carried out by people or bodies who have been empowered to inquire and report on a subject, such as royal commissions, parliamentary and Ombudsman's inquiries. Includes the organisation's participation in the inquiry by providing evidence in the form of records, submissions or staff.

[For general enquiries not related to parliamentary inquiries use AUDIT SERVICES – Enquiries.]

[For information supplied to parliamentary accounts and audit committees and other parliamentary committees that is not in response to a formal inquiry, use AUDIT SERVICES – Advice.]

<b><i>Entry</i></b>	<b><i>Description of Records</i></b>	<b><i>Disposal Action</i></b>
5180	Records documenting agency responses to inquiries. Includes submissions, briefing papers, reports, attendance records, transcripts of oral evidence given by agency staff. Also includes all working papers. [Date range: 1902 - ]	Retain as national archives

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Liaison**

The activities associated with maintaining regular general contact between the organisation and professional associations, professionals in related fields, other private sector organisations and community groups. Includes sharing informal advice and discussions, membership of professional associations and collaborating on projects that are not joint ventures.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5181	Records documenting liaison activities undertaken with professional associations, private sector organisations, community groups, State, Commonwealth and international auditing bodies. [Date range: 1902 - ]	Destroy 7 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Meetings**

The activities associated with ad hoc gatherings held to formulate, discuss, update or resolve issues and matters pertaining to managing the section, department, or organisation as a whole. Includes arrangements, agenda, taking of minutes etc. Excludes committee meetings.

*[For arranging and documenting the meetings of the Qualifications Committee or its equivalent, and any internal committees use AUDIT SERVICES - Committees.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5182	Final versions of minutes and supporting documentation tabled at meetings to support the audit services function. Includes agendas, briefing papers, presentation aids. [Date range: 1902 - ]	Destroy 10 years after action completed
5183	Working papers documenting the conduct and administration of meetings held to support the audit services function. Includes draft agendas, draft minutes, venue bookings, meeting notifications. [Date range: 1902 - ]	Destroy 1 year after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Performance Benchmarking**

The processes involved in systematically measuring an agency's performance against its internal and external peer groups. Performance benchmarking establishes a quantifiable measure of business processes and activities, and uses these measures to analyse performance trends over time.

*[For the activities involved in determining and implementing auditing standards in audit services use AUDIT SERVICES - Auditing Standards.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5184	Records documenting final versions of reports of benchmarking issues in the Commonwealth government. [Date range: 1985 - ]	Retain as national archives
5185	Records documenting an external agency's process or practice to be benchmarked. Includes working papers, informal agreements with benchmarking partner, surveys, midpoint report drafts and comments received. [Date range: 1985 - ]	Destroy 10 years after action completed
5186	Records documenting benchmarking processes used internally to improve the audit office's performance. Includes agreements with benchmarking partner, details of methodology, findings and conclusions. [Date range: 1985 - ]	Destroy 10 years after action completed

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Policy**

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which the organisation's operating procedures are determined.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5187	Records documenting the development and establishment of the agency's operating audit policy. Includes policy proposals, results of consultations, reports, major drafts and final policy documents. [Date range: 1902- ]	Retain as national archives
5188	All other working papers such as minor drafts and supporting papers. [Date range: 1902- ]	Destroy ten years after action completed
5189	Copies of all operating policy documents and supporting papers. [Date range: 1902- ]	Destroy when superseded

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Procedures**

Standard methods of operating laid down by an organisation according to formulated policy.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5190	Master set and copies of agency audit services manuals, handbooks, directives. [Date range: 1902 - ]	Destroy when superseded
5191	Working papers documenting the development of agency procedures supporting the audit services function. [Date range: 1902 - ]	Destroy 3 years after promulgation of new procedures

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[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]

### Reporting

The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes agenda, briefing, business, discussion papers, proposals, reports, reviews and returns.

[For drafting and publication of agency audit guides, use the PUBLICATION function.]

[For final versions of all audit reports tabled in Parliament such as performance audits, financial assurance audits, financial control and administration audits use PUBLICATION - Production. Includes whole of government control reports, year-end reports to Ministers and Parliament, independent audit reports, interim audit reports, closing audit reports. Also includes reports communicating audit findings, recommendations to management, specific reports communicating findings only to each Portfolio Minister, generic reports communicating overall audit opinions and findings and recommendations tabled in Parliament.]

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5193	Final versions of reports relating to the Audit Services function [Date range: 1902 - ]	Destroy 10 years after action completed
5194	Working papers documenting the development of all internal audit reports. Includes draft reports and comments received. [Date range: 1902 - ]	Destroy 10 years after action completed
5195	Final version of Audit Work Program report and the working papers documenting the development of the agency's Audit Work Program report. Includes drafts and comments received. [Date range: 1902 - ]	Destroy 10 years after action completed

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## AUDIT SERVICES

The function of providing audit services to the Commonwealth to promote improvement in public sector performance and to provide independent assurance of public sector accountability. Includes audit planning; performance and assurance auditing; evaluation and monitoring; benchmarking; peer review and audit education. Also includes audit guidance, research and representation in the Australian and international formulation and application of auditing standards and processes.

*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Representatives**

The activities associated with the nomination, appointment or resignation of individuals or groups of personnel appointed by the organisation or their co-workers as official representatives to organisations, offices, unions, workers participation committees, councils or groups. Includes organisational legal representatives.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5197	Records documenting the nomination, appointment, resignation and/or termination of agency representatives to professional bodies and state, national and international auditing organisations. [Date range: 1950 - ]	Destroy 3 years after action completed

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## AUDIT SERVICES

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### Research

The activities involved in investigating or enquiring into a subject or area of interest in order to discover facts, principles etc. Used to support development of projects, standards, guidelines etc and the business activities of the organisation in general. Includes following up enquiries relating to organisational programs, projects, working papers, literature searches etc.

*[For background research into agencies being audited, treat as working papers and use AUDIT SERVICES - Audit Assessment, AUDIT SERVICES - Audit Engagement, AUDIT SERVICES - Audit Execution.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5198	Records documenting significant detailed research carried out in support of the auditing function such as research carried out in support of key government policy and program initiatives impacting on whole-of-government or cross-portfolio administration. [Date range: 1902 - ]	Destroy 7 years after action completed
5199	Records documenting less significant or routine research carried out in support of the auditing function such as research carried out in support of government initiatives with little or no impact on whole-of-government or cross-portfolio administration. [Date range: 1902 - ]	Destroy 1 year after action completed

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## AUDIT SERVICES

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Reviewing**

The activities involved in re-evaluating or re-examining products, processes, procedures, standards and systems. Includes recommendations and advice resulting from these activities.

*[For reviews of the implementation of an audit's recommendations use AUDIT SERVICES - Audit Assessment.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5200	Records documenting reviews of audit services operations and products. Includes documents establishing the review, final reports and action plans.  [Date range: 1902 - ]	Destroy 10 years after action completed
5201	All working papers documenting the development of the review of audit services operations and products. Includes draft reports, draft action plans and comments received. [Date range: 1902 - ]	Destroy 1 year after action completed

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## AUDIT SERVICES

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Tendering**

The activities involved in receiving and assessing tenders, of making offers and finalising contract arrangements for the supply, sale or purchase of goods and services.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5206	Records documenting the development and issue of tender documentation. Includes Statement of Requirements, Request for Proposals, Expressions of Interest, Request For Tender and draft contracts. [Date range: 1902 - ]	Destroy 7 years after action completed
5207	Records documenting the processes involved in evaluating tenders against selection criteria. Includes evaluation report, recommendations, final report and public notices. [Date range: 1902 - ]	Destroy 7 years after action completed
5208	Records documenting post-offer negotiations and due diligence checks. [Date range: 1902 - ]	Destroy 7 years after action completed
5209	Records of unsuccessful tenders or a tender process where there is no suitable bidder, or where the tender process has been discontinued. Includes submissions, notifications of outcome and reports on debriefing sessions. [Date range: 1902 - ]	Destroy 2 years after tender process completed or discontinued



## AUDIT SERVICES

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Tendering - Continued**

The activities involved in receiving and assessing tenders, of making offers and finalising contract arrangements for the supply, sale or purchase of goods and services.

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5210	Tender register. [Date range: 1902 - ]	Destroy 7 years after last entry
5211	Signed contracts under seal resulting from tenders and supporting records: Western Australia [Date range: 1902 - ]	Destroy 20 years after action completed
5212	Signed contracts under seal resulting from tenders and supporting records: Victoria and South Australia [Date range: 1902 - ]	Destroy 15 years after action completed
5213	Signed contracts under seal resulting from tenders and supporting records: New South Wales, Queensland, Tasmania, Australian Capital Territory, Northern Territory [Date range: 1902 - ]	Destroy 12 years after action completed
5214	Signed simple contracts and agreements resulting from tenders and supporting records [Date range: 1902 - ]	Destroy 7 years after action completed
8622	Contract register. [Date range: 1902 - ]	Destroy 7 years after action completed

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## AUDIT SERVICES

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*[For internal audit services provided by the agency's Audit Committee use FINANCIAL MANAGEMENT - Audit.]*

### **Whole of Government Planning**

The processes involved in identifying and determining the level of audit risk across Commonwealth government and prioritising audit services to address that risk.

*[For planning the scope, approach and resources required for an individual audit use AUDIT SERVICES - Audit Engagement.]*

*[For the final versions of audit strategy documents and audit work program documents use PUBLICATION – Production.]*

<b>Entry</b>	<b>Description of Records</b>	<b>Disposal Action</b>
5215	Final versions of client strategy documents. [Date range: 1902 - ]	Destroy 10 years after action completed
5216	All working papers documenting the identification of risk and issue prioritisation across government. Includes minutes of planning meetings and information stored in the electronic audit information system. [Date range: 1902 - ]	Destroy 10 years after action completed

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