

Australian Capital Territory

Territory Records (Records Disposal Schedule – Audit Services Records) Approval 2006 (No. 1)

Notifiable instrument NI2006—26

made under the

Territory Records Act 2002, s 19 (Approval of schedules for the disposal of records)

1. Name of Instrument

This instrument is the Territory Records (Records Disposal Schedule – Audit Services Records) Approval 2006 (No 1)

2. Approval

I approve the Records Disposal Schedule – Audit Services Records.

3. Commencement

This instrument commences on the day after notification.

David Wardle
Director of Territory Records
30 January 2006



Records Disposal Schedule Audit Services Records

INTRODUCTION	5
PURPOSE	5
SCOPE	5
AUTHORITY	5
STRUCTURE AND RELATIONSHIP TO THE TERRITORY VERSION OF KEYWORD AAA	5
<i>Territory Version of Keyword AAA</i>	6
GUIDELINES FOR USE	7
<i>Coverage of authority</i>	7
<i>Layout of the schedule</i>	7
FORMAT OF RECORD	8
<i>Electronic records</i>	8
DESTRUCTION OF RECORDS	8
UPDATING THE RECORDS DISPOSAL SCHEDULE	8
ASSISTANCE IN USING THE RECORDS DISPOSAL SCHEDULE	8
RELATED LEGISLATION	9
DEFINITIONS	10
<i>Agency</i>	10
<i>Appraisal</i>	10
<i>Business Classification Scheme</i>	10
<i>Principal Officer</i>	10
<i>Records</i>	10
<i>Records of an Agency</i>	10
<i>Records Disposal Schedule</i>	10
<i>Records Management Program</i>	10
<i>Recordkeeping Systems</i>	10
<i>Scope Note</i>	11
<i>Sentencing</i>	11
<i>Territory Archives</i>	11
BUSINESS CLASSIFICATION SCHEME	12
AUDIT SERVICES	13
RECORDS DISPOSAL SCHEDULE	15
AUDIT SERVICES	16
Addresses (presentations).....	16
Advice.....	17
Arrangements.....	17
Audit.....	18
Committees.....	22
Contracting out.....	22
Enquiries.....	22
Inquiries.....	23
Investigation.....	23
Liaison.....	24
Meetings.....	24
Policy.....	24
Procedures.....	25
Research.....	25
Reviewing.....	25
Standards.....	26
Tendering.....	27
CLASSES FOR RETENTION AS TERRITORY ARCHIVES	28

Records Disposal Schedule – Audit Services Records January 2006

<i>AUDIT SERVICES</i>	29
Addresses (presentations)	29
Advice	29
Audit	30
Inquiries	32
Standards.....	32

INTRODUCTION

The *Records Disposal Schedule – Audit Services Records* is the official authority for the disposal of records relating to Audit Services Records.

It is one of a series of Records Disposal Schedules authorised by the Director of Territory Records in accordance with the provisions of the *Territory Records Act 2002*. It is used in conjunction with the *Territory Administrative Records Disposal Schedule (TARDiS)*.

PURPOSE

The purpose of this Records Disposal Schedule is to provide for the authorised disposal of Audit Services records created or maintained by ACT Government Agencies.

SCOPE

This Records Disposal Schedule applies to records created or maintained by ACT Government Agencies. It applies to records in any format, including electronic records.

AUTHORITY

The Director of Territory Records, in consultation with stakeholders and the Territory Records Advisory Council, has approved this Records Disposal Schedule for use. The schedule does not take effect until it has been incorporated into an agency's Records Management Program that has been signed off by the Principal Officer of the agency.

Even so, officers using this Records Disposal Schedule should apply it with caution. They should be aware that the authorisations for disposal are given in terms of the *Territory Records Act 2002* only. Officers must not dispose of records in contravention of this Records Disposal Schedule or other requirements.

This Records Disposal Schedule will remain in force until a new schedule supersedes it or the Director of Territory Records withdraws it from use.

STRUCTURE AND RELATIONSHIP TO THE TERRITORY VERSION OF KEYWORD AAA

A Records Disposal Schedule generally specifies retention periods. That is, how long records are to be retained by the agency before being destroyed or retained as Territory Archives.

Retention periods set down in this schedule are minimum periods only and an agency may keep records for a longer period if considered necessary for business requirements. Reasons for longer retention could include legal requirements, administrative need or agency directives. **An agency must not dispose of any records where it is aware of possible legal action for which the records may be required as evidence.**

The *Records Disposal Schedule – Audit Services Records* has a hierarchical structure that reflects its arrangements according to functions and activities, rather than by subject, and this also reflects a close relationship to the Territory Version of Keyword AAA. The Records Disposal Schedule is designed to be applicable to all Audit Services records regardless of titling conventions used, so that records, which have not been titled using the terminology represented by this Records Disposal Schedule, may still be sentenced with relative ease.

Territory Version of Keyword AAA

The Territory Version of Keyword AAA is the general administrative thesaurus produced by the Territory Records Office. The structure and terms used in this Records Disposal Schedule are closely related to those used in the Territory Version of Keyword AAA, which is based on functional analysis of business activity. This methodology (i.e., the analysis of business activity) produces a hierarchical model of an organisation's business activity. The hierarchical model also represents a classification scheme for the records that document functions, activities and transactions.

The disposal actions listed in this Records Disposal Schedule were determined through the process of appraisal in accordance with *Territory Records Office Standard for Records Management No.2 – Appraisal*. Appraisal is based upon the same type of analysis of business activity employed in the classification scheme used in the Territory Version of Keyword AAA. Essentially, appraisal involves attaching record retention periods and disposal decisions (and even records creation requirements and rules) to the same classification scheme.

GUIDELINES FOR USE

Coverage of authority

The Records Disposal Schedule – Audit Services Records:

- covers all Audit Services records;
- is intended to be used in conjunction with TARDiS;
- specifies the minimum period records should be kept (retention periods);
- specifies whether, upon the expiry of the retention periods, the records may be destroyed or are required as Territory Archives; and
- is applicable to records created and maintained in any format, including electronic or formats such as microfiche.

Layout of the schedule

This Records Disposal Schedule begins with an introduction incorporating definitions and the business classification scheme. Then each of the functions and activity disposal sets or 'disposal classes' relating to the functions are described. These are followed by a composite list of classes designated 'Retain as Territory Archives'. The functions and activity disposal sets show the following details:

Function.

This is the broad level business function and is displayed in bold capital letters at the top of each page. It is the highest level in the business classification scheme. It is followed by the scope note, which provides definitions of the function and a collective view of the business activities that make that function unique.

Activity.

Activities are the processes or operations that make up the business function. They are set in bold and italics below the function statement. This is the second level of the business classification scheme. The scope of the activity encompasses all of the transactions that take place in relation to the activity. Activities can relate to many functions with the scope notes covering all of these relationships (e.g., the activity 'Policy' is linked to all of the functions). However, each function and activity set represents a unique unit.

Entry No.

This is the disposal class number allocated based on the function and activity set and the class number of the record. The barcode is the same as the Entry No. and may be used in an automated recordkeeping system.

Description of Records.

This is the description of the records documenting the business function, activity and transactions. The descriptions can relate to one record such as a register or a group of records documenting a particular set of transactions.

Disposal Action.

This is the minimum period a record must be kept for and is the trigger event from which the disposal date can be calculated.

FORMAT OF RECORD

This Records Disposal Schedule is applicable to any record that performs the function prescribed, irrespective of format. Records may include:

- cards;
- registers;
- files;
- microfilm;
- microfiche;
- COM (computer output microfiche);
- electronic records, including various electronic media, and
- any other formats.

Electronic records

Refers to records created, communicated and maintained by means of electronic equipment. Information could be maintained/stored in a number of ways – on the database (the main database, or a special archives database); on magnetic media; on optical disks; or on separate hardcopy (paper, COM).

Electronic records must be readily accessible for the length of the specified retention period. Routine treatment (such as wiping, updating, alterations or re-recording) does not constitute disposal.

DESTRUCTION OF RECORDS

When the approved disposal date for the destruction of records has been reached, appropriate arrangements for their destruction should be made. It is the responsibility of each agency to ensure that its records are destroyed in a secure and appropriate manner as indicated in the agency Records Management Program.

UPDATING THE RECORDS DISPOSAL SCHEDULE

Records Disposal Schedules are reviewed and updated from time to time. For suggested amendments or alterations to this schedule please contact the Director of Territory Records.

ASSISTANCE IN USING THE RECORDS DISPOSAL SCHEDULE

Agencies requiring any assistance in the interpretation or implementation of any Records Disposal Schedule are encouraged to contact the Director of Territory Records.

RELATED LEGISLATION

The following legislation is related to the records classes covered by this Records Disposal Schedule:

Auditor-General Act 1996

Freedom of Information Act 1989

Privacy Act 1988

Territory Records Act 2002

DEFINITIONS

Agency

The Executive, an ACT Court, the Legislative Assembly Secretariat, an administrative unit, a Board of Inquiry, a Judicial or Royal Commission, any other prescribed authority, or an entity declared under the regulations of the *Territory Records Act 2002* to be an agency.

Appraisal

The process of evaluating business activities to:

- determine which records need to be captured;
- determine how long the records need to be kept to meet business needs; and
- meet the requirements of organisational accountability and community expectations.

Business Classification Scheme

A hierarchical scheme for identifying and defining the functions, activities and transactions an agency performs in the conduct of its business, and the relationships between them.

Principal Officer

The Chief Executive of an administrative unit, or its equivalent in other types of agencies.

Records

Information created, received, and maintained as evidence and information by an organisation or person, in pursuance of legal obligations or in the transition of business. This recorded information must be maintained or managed by the agency to provide evidence of their business activities. Records can be in written, electronic or any other form.

Records of an Agency

Records, in writing, electronic or any other form, under the control of an agency or to which it is entitled to control, kept as a record of its activities, whether it was created or received by the agency.

Records Disposal Schedule

A document approved by the Director of Territory Records, which sets out the types of records an agency must make and how long they must be kept.

Records Management Program

A document that complies with Section 16 of the *Territory Records Act 2002* by setting out the means by which an agency will manage its records, and is approved by the agency's Principal Officer.

Recordkeeping Systems

Information systems that capture, maintain and provide access to records over time. While the term is often associated with computer software, Recordkeeping Systems also encompass

Records Disposal Schedule – Audit Services Records January 2006

policies, procedures, practices and resources that are applied within an agency to ensure that full and accurate records of business activity are made and kept.

Scope Note

An explanation of terms used in describing the records and the context in which they were made and used.

Sentencing

The process of applying appraisal decisions to individual records by determining the part of a Records Disposal Schedule that applies to the record and assigning a retention period consistent with that part.

Territory Archives

Records preserved for the benefit of present and future generations.

BUSINESS CLASSIFICATION SCHEME

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Addresses (presentations)

The activity of giving addresses for training, professional, community relations or sales purposes. Includes speeches and multi-media presentations. Use Celebrations for arranging festivities to honour a particular occasion.

Advice

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

Arrangements

The activities involved in arranging for a journey or trip. Includes preparing travel itineraries, authorisations, entitlements etc Also includes arrangements made for the delivery of equipment or goods and the usage made of facilities, vehicles, equipment and space.

Audit

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

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. Use STRATEGIC MANAGEMENT - Committees for audit committees.

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.

Enquiries

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

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, Judicial Commissions, Boards of Inquiry, Legislative Assembly and Ombudsman's inquiries. Includes the agency's participation in the inquiry by providing evidence in the form of records, submissions or staff.

Investigation

Where a formal investigation commences in relation to a breach following an accident, incident, complaint, observation, or claim to entitlement. Contains all evidence collected, such as documents, photographs, statements, notes, etc.

Liaison

The activities associated with maintaining regular general contact between the agency 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.

Meetings

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

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 agency's operating procedures are determined.

Procedures

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

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 agency in general. Includes following up enquiries relating to organisational programs, projects, working papers, literature searches etc.

Reviewing

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

Standards

The process of implementing industry or organisational benchmarks for services and processes to enhance the quality and efficiency of the agency.

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.

RECORDS DISPOSAL SCHEDULE

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Addresses (presentations)

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

Entry No.	Description of Records	Disposal Action
1.1.1 ████████████████████	Records documenting final versions of addresses presented by the Auditor-General and senior agency staff.	Retain as Territory Archives
1.1.2 ████████████████████	Correspondence between the Audit Office and other parties regarding an address, including initiating correspondence, and any subsequent correspondence.	Destroy 2 years after last presentation completed
1.1.3 ████████████████████	Records documenting research for addresses.	Destroy 2 years after last presentation completed
1.1.4 ████████████████████	Work papers documenting the preparation of the address and any presentation aids.	Destroy 2 years after last presentation completed
1.1.5 ████████████████████	Any minute or other record which documents approval for the final text of the presentation.	Destroy 2 years after last presentation completed
1.1.6 ████████████████████	Records documenting the final address delivered by other staff in the routine promotion of services.	Destroy 2 years after last presentation completed

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Advice

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

Entry No.	Description of Records	Disposal Action
1.2.1 	Records documenting the receipt and provision of final versions of advice to Legislative Assembly committees regarding audits, benchmarking or the audit work program or advice to other parties where the audit services have developed into a contentious or litigious matter and /or provide evidence of a precedent.	Retain as Territory Archives
1.2.2 	Correspondence between the Audit Office and other parties regarding a request for advice, including initiating correspondence, and any subsequent correspondence.	Destroy 7 years after last action
1.2.3 	Working papers documenting research and similar activities associated with the development of advice, including internal drafts.	Destroy 7 years after last action
1.2.4 	Records that document approval for the final text of the advice.	Destroy 7 years after last action
1.2.5 	Final advice delivered in response to a request.	Destroy 7 years after last action

Arrangements

The activities involved in arranging for a journey or trip. Includes preparing travel itineraries, authorisations, entitlements etc Also includes arrangements made for the delivery of equipment or goods and the usage made of facilities, vehicles, equipment and space.

Entry No.	Description of Records	Disposal Action
1.3.1 	Records that document activities associated with arranging for a journey or trip. Includes preparing travel itineraries, authorisations, entitlements etc.	Destroy 7 years after last action
1.3.2 	Records that document arrangements made for the provision of accommodation for audit staff at auditee premises, delivery of equipment or goods and the usage made of facilities, vehicles, equipment and space.	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Audit

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

Entry No.	Description of Records	Disposal Action
1.4.1 	Formal versions of reports including Public Interest Disclosure (PID) reports.	Retain as Territory Archives
1.4.2 	Records documenting the entirety of all audits. Includes records documenting audit planning (the process used to determine the audit project scope, approach, resources, approval to undertake the audit and notification of the auditee scope statements), audit implementation (all working papers documenting the audit evidence to support the analysis and development of audit findings, conclusions and opinions), and audit reporting (working papers documenting the development and finalisation of all audit reports, including internal reports and reports made to external parties, draft reports, correspondence to and from auditees and other stakeholders, comments received, and review notes). Records could include: <ul style="list-style-type: none">- Approvals to conduct project;- Preliminary and scoping study reports;- Audit terms of reference;- Criteria;- Audit proposals;- Audit work plans;- Client service strategies;- Audit strategy memorandum;- Engagement letters;- Other correspondence with client regarding the planned audit;- Audit samples, and testing and analysis of same;- Survey instruments, responses, and analyses;- Notes of meetings with clients;- Draft reports and comments received;- Review notes; and- All working papers. Where the audit services have developed into a contentious or litigious matter and /or provide evidence of a precedent.	Retain as Territory Archives

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Audit (Continued)

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

Entry No.	Description of Records	Disposal Action
1.4.3 	Monitoring and assessment of auditee 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. Where the audit services have developed into a contentious or litigious matter and /or provide evidence of a precedent.	Retain as Territory Archives
1.4.4 	Records documenting the process used to determine the engagement and planning of comprehensive audit coverage across the ACT Government (whole-of-government) including the identification and consideration of risk areas, and development of an audit work program.	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Audit (Continued)

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

Entry No.	Description of Records	Disposal Action
1.4.5 	<p>Records documenting the entirety of all audits. Includes records documenting audit planning (the process used to determine the audit project scope, approach, resources, approval to undertake the audit and notification of the auditee scope statements), audit implementation (all working papers documenting the audit evidence to support the analysis and development of audit findings, conclusions and opinions), and audit reporting (working papers documenting the development and finalisation of all audit reports, including internal reports and reports made to external parties, draft reports, correspondence to and from auditees and other stakeholders, comments received, and review notes). Records could include:</p> <ul style="list-style-type: none">- Approvals to conduct project;- Preliminary and scoping study reports;- Audit terms of reference;- Criteria;- Audit proposals;- Audit work plans;- Client service strategies;- Audit strategy memorandum;- Engagement letters;- Other correspondence with client regarding the planned audit;- Audit samples, and testing and analysis of same;- Survey instruments, responses, and analyses;- Notes of meetings with clients;- Draft reports and comments received;- Review notes; and- All working papers. <p>Where the audit services have not developed into a contentious or litigious matter and /or provide evidence of a precedent.</p>	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Audit (Continued)

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.4.6 	Monitoring and assessment of auditee 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. Where the audit services have not developed into a contentious or litigious matter and /or provide evidence of a precedent.	Destroy 7 years after last action
1.4.7 	Minutes or other records that document the Auditor-General's approval for the finalisation of a probity audit.	Destroy 7 years after last action
1.4.8 	Working papers regarding a probity audit.	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Committees

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

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.5.1 	The conduct, administration, and recommendations of the Technical Advisory Committee, or its equivalent. Includes all briefing papers, meeting minutes and the Committee decisions.	Destroy 7 years after last action
1.5.2 	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.	Destroy 7 years after last action
1.5.3 	Administrative arrangements of committees. Includes agendas, facilities bookings, draft minutes.	Destroy 7 years after last action

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.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.6.1 	Contract management relating to the audit services function. Includes performance and evaluation reports, notification of conflicts of interest, minutes of meetings with stakeholders.	Destroy 7 years after completion or termination of contract

Enquiries

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

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.7.1 	Actual enquiries and responses given to enquiries regarding audit reports tabled in Legislative Assembly, Audit Office publications or the auditing process.	Destroy 7 years after completion

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

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, Judicial Commissions, Boards of Inquiry, Legislative Assembly and Ombudsman's inquiries. Includes the agency's participation in the inquiry by providing evidence in the form of records, submissions or staff.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.8.1 	Agency responses to inquiries. Includes submissions, briefing papers, reports, attendance records, transcripts of oral evidence given by agency staff. Also includes all working papers.	Retain as Territory Archives

Investigation

Where a formal investigation commences in relation to a breach following an accident, incident, complaint, observation, or claim to entitlement. Contains all evidence collected, such as documents, photographs, statements, notes, etc.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.9.1 	Representation made (whether in writing or orally) classified as a public interest disclosure under the Public Interest Disclosure Act 1994.	Destroy 7 years after last action
1.9.2 	Correspondence between the agency, the complainant and any other affected party.	Destroy 7 years after last action
1.9.3 	Internal reports made as a result of an investigation conducted.	Destroy 7 years after last action
1.9.4 	Records that document the Auditor-General's approval for the finalisation of a task involving a representation to the Audit Office.	Destroy 7 years after last action
1.9.5 	Working papers regarding review and/or investigation of the representation.	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Liaison

The activities associated with maintaining regular general contact between the agency 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.

Entry No.	Description of Records	Disposal Action
1.10.1 [Barcode]	Liaison activities undertaken with professional associations, professionals in related fields, private sector organisations, community groups, State, Commonwealth and international auditing bodies.	Destroy 7 years after last action

Meetings

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

Entry No.	Description of Records	Disposal Action
1.11.1 [Barcode]	Final versions of minutes and supporting documentation tabled at meetings to support the audit services function. Includes agendas, briefing papers, presentation aids.	Destroy 7 years after last action
1.11.2 [Barcode]	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.	Destroy 2 years after last action

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 agency's operating procedures are determined.

Entry No.	Description of Records	Disposal Action
1.12.1 [Barcode]	Representation made (whether in writing or orally) classified as a public interest disclosure under the Public Interest Disclosure Act 1994.	Destroy 7 years after last action
1.12.2 [Barcode]	Correspondence between the agency, the complainant and any other affected party.	Destroy 7 years after last action
1.12.3 [Barcode]	Internal reports made as a result of an investigation conducted.	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Procedures

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

Entry No.	Description of Records	Disposal Action
1.13.1 	Master set and copies of audit services manuals, handbooks, directives.	Destroy when superseded
1.13.2 	Working papers documenting the development of agency procedures supporting the audit services function.	Destroy 7 years after last action

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 agency in general. Includes following up enquiries relating to organisational programs, projects, working papers, literature searches etc.

Entry No.	Description of Records	Disposal Action
1.14.1 	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.	Destroy 7 years after last action
1.14.2 	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.	Destroy 3 years after last action

Reviewing

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

Entry No.	Description of Records	Disposal Action
1.15.1 	Reviews of audit services operations and products. Includes documents establishing the review, final reports and action plans.	Destroy 7 years after last action
1.15.2 	Internal correspondence regarding review and/or investigation of the representation, such as task approval, scoping, planning, briefing to Executive etc.	Destroy 7 years after last action
1.15.3 	All working papers documenting the development of the review of audit services operations and products. Includes draft reports, draft action plans and comments received.	Destroy 3 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Standards

The process of implementing industry or organisational benchmarks for services and processes to enhance the quality and efficiency of the agency.

Entry No.	Description of Records	Disposal Action
1.16.1 	Development of industry and Audit Office auditing standards.	Retain as Territory Archives
1.16.2 	Final versions of reports of benchmarking issues in the ACT Public Sector.	Retain as Territory Archives
1.16.3 	Implementation of industry and agency auditing standards.	Destroy 7 years after last action
1.16.4 	External agency's process or practice to be benchmarked. Includes working papers, informal agreements with benchmarking partner, surveys, midpoint report drafts and comments received.	Destroy 7 years after last action
1.16.5 	Benchmarking processes used internally to improve the Audit Office's performance. Includes agreements with benchmarking partner, details of methodology, findings, and conclusions.	Destroy 7 years after last action

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

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.

Entry No.	Description of Records	Disposal Action
1.17.1 	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.	Destroy 7 years after last action
1.17.2 	Records documenting the processes involved in evaluating tenders against selection criteria. Includes evaluation report, recommendations, final report and public notices.	Destroy 7 years after last action
1.17.3 	Records documenting post-offer negotiations and due diligence checks.	Destroy 7 years after last action
1.17.4 	Signed contracts and agreements resulting from tenders and supporting records.	Destroy 7 years after last action
1.17.5 	Tender Register.	Destroy 7 years after last action
1.17.6 	Contract Register.	Destroy 7 years after last action

CLASSES FOR RETENTION AS TERRITORY ARCHIVES

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Addresses (presentations)

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

Entry No.	Description of Records	Disposal Action
1.1.1 	Records documenting final versions of addresses presented by the Auditor-General and senior agency staff.	Retain as Territory Archives

Advice

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

Entry No.	Description of Records	Disposal Action
1.2.1 	Records documenting the receipt and provision of final versions of advice to Legislative Assembly committees regarding audits, benchmarking or the audit work program or advice to other parties where the audit services have developed into a contentious or litigious matter and /or provide evidence of a precedent.	Retain as Territory Archives

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Audit

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

Entry No.	Description of Records	Disposal Action
1.4.1 	Formal versions of reports including Public Interest Disclosure (PID) reports.	Retain as Territory Archives
1.4.2 	Records documenting the entirety of all audits. Includes records documenting audit planning (the process used to determine the audit project scope, approach, resources, approval to undertake the audit and notification of the auditee scope statements), audit implementation (all working papers documenting the audit evidence to support the analysis and development of audit findings, conclusions and opinions), and audit reporting (working papers documenting the development and finalisation of all audit reports, including internal reports and reports made to external parties, draft reports, correspondence to and from auditees and other stakeholders, comments received, and review notes). Records could include: <ul style="list-style-type: none">- Approvals to conduct project;- Preliminary and scoping study reports;- Audit terms of reference;- Criteria;- Audit proposals;- Audit work plans;- Client service strategies;- Audit strategy memorandum;- Engagement letters;- Other correspondence with client regarding the planned audit;- Audit samples, and testing and analysis of same;- Survey instruments, responses, and analyses;- Notes of meetings with clients;- Draft reports and comments received;- Review notes; and- All working papers. Where the audit services have developed into a contentious or litigious matter and /or provide evidence of a precedent.	Retain as Territory Archives

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

Records Disposal Schedule – Audit Services Records January 2006

Audit (Continued)

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the agency in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.4.3 	Monitoring and assessment of auditee 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. Where the audit services have developed into a contentious or litigious matter and /or provide evidence of a precedent.	Retain as Territory Archives

AUDIT SERVICES

This is the function of providing audit services to the ACT Government to promote improvement in public sector performance and to provide independent assurance of public sector accountability.

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, Judicial Commissions, Boards of Inquiry, Legislative Assembly and Ombudsman's inquiries. Includes the agency's participation in the inquiry by providing evidence in the form of records, submissions or staff.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.8.1 	Agency responses to inquiries. Includes submissions, briefing papers, reports, attendance records, transcripts of oral evidence given by agency staff. Also includes all working papers.	Retain as Territory Archives

Standards

The process of implementing industry or organisational benchmarks for services and processes to enhance the quality and efficiency of the agency.

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.16.1 	Development of industry and Audit Office auditing standards.	Retain as Territory Archives
1.16.2 	Final versions of reports of benchmarking issues in the ACT Public Sector.	Retain as Territory Archives