


**RECORDS RETENTION AND DISPOSITION SCHEDULE
 SPECIFIC SCHEDULE NO. 133-01
 AUDITOR OF PUBLIC ACCOUNTS**

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition conditions listed below:

AGENCY APPROVAL

AGENCY HEAD OR DEPUTY

AGENCY RECORDS OFFICER

STATE APPROVAL

STATE RECORDS ADMINISTRATOR

COMPTROLLER OR DEPUTY

EFFECTIVE SCHEDULE DATE: JUN 1 0 1999

PAGE 1 OF 2 PAGES

CONDITIONS FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the *Virginia Public Records Act, Code of Virginia §§ 42.1-76, et. seq.* for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the *Certificate of Records Disposal* (Form RM-3). A signed RM-3 must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 must be sent to Library of Virginia (LVA).
4. Any records created before the Constitution of 1902 came into effect (January 1, 1904) must be offered, in writing, to the LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from the LVA. A copy of the offer must be attached to the RM-3 form when it is submitted to the LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.
7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, electronic storage, optical imaging, etc. Microfilming must be done in accordance with *Virginia Administrative Code §§ 17VAC15-20-10, et. seq.*, "Standards for the Microfilming of Public Records for Archival Retention."
8. Custodians of records must ensure that information in confidential or privacy protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Normally, destruction of confidential or privacy-protected records will be done by shredding or pulping. "Deletion" of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Electronic records must be "wiped" clean or the storage media physically destroyed.



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PAGE 2 OF 2 PAGES

RECORDS SERIES TITLE AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<p><u>Audit Reports</u> Documents the results of periodic audits on the financial activities of state agencies and local governments, including courts, institutions, colleges and universities, and political subdivisions. Audits are conducted by the Auditor of Public Accounts and by independent certified public accountants.</p>	100260	Retain 10 years in agency, then transfer to Archives, Library of Virginia for permanent retention.
<p><u>Audit Work Papers</u> Documents the audit proceedings and provides analysis and substantiation for the Audit Reports.</p>	100261	Retain 4 years in agency, then transfer to State Records Center, Library of Virginia. Retain in Records Center 4 years. Total retention 8 years.
<p><u>Comparative Report of Local Government Revenues and Expenditures</u> Documents the results of a statistical comparative survey based on annual audits of local governments, as reported to the General Assembly. Includes information on revenues and expenditures.</p>	100262	Retain five copies permanently in agency. Transfer one copy to Archives, Library of Virginia. Send 20 copies to State Documents Receiving, Library of Virginia, per <i>Code of Virginia</i> , § 2.1-467.2.
<p><u>Comparative Report of Local Government Revenues and Expenditures - Work Papers</u> Documents the substantiation of a statistical comparative survey based on annual audits of local governments, as reported to the General Assembly. Includes information on revenues and expenditures.</p>	100263	Retain 4 years, then destroy.