Arizona State Library, Archives and Public Records

General Records Retention Schedule for All Public Bodies Audit Records

Schedule Number: 000-12-64

Authorization and Approval

Pursuant to ARS §41-151.12, the retention periods listed herein are the minimum amount of time records may be kept. Keeping records for a time period shorter than their approved retention period is illegal. Records required for ongoing or foreseeable official proceedings such as audits, lawsuits or investigations, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule. If it is believed that special circumstances warrant that records should be kept for a shorter time than the time period listed in this schedule or that any of these records may be appropriate for transfer to the State Archives, please contact the Records Management Division to inquire about a change to the retention period. Only the Arizona State Library, Archives and Public Records has the authority to set records retention periods. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

Lisa Maxwell, Director
Records Management Division
Arizona State Library, Archives and Public Records

Date Approved: July 3, 2012

Records Retention Schedule for
All Public Bodies
Audit Records

Item #	Records Series	Retention (Yrs.)	Remarks
1.	Financial Audit Records (including public body's copy of reports and audit work papers)		
	a. Organization-wide audit final report	7	After fiscal year report completed. Send 2 copies to ASLAPR, Law and Research Library, State Documents. If electronic, send electronic copy to reports@azlibrary.gov and paper copy to ASLAPR, Law and Research Library, State Documents.
	b. Departmental audits	7	After fiscal year report completed
	c. All other records	7	After fiscal year report completed
3.	Internal Audit Records (including departmental audits and audits of programs. Also includes audit work papers)	5	After fiscal year report completed
4.	Performance Audit Reports (including agency copy of reports, audit work papers and Sunset Review records)		
	a. Organization-wide audit final report	7	After fiscal year report completed. Send 2 copies to ASLAPR, Law and Research Library, State Documents. If electronic, send electronic copy to reports@azlibrary.gov and paper copy to ASLAPR, Law and Research Library, State Documents.
	b. Departmental audits	7	After fiscal year report
	c. All other records	7	After fiscal year report completed
5.	Sales Tax and Franchise Audit Records (including Multi-Jurisdictional Audit Records)	10	After fiscal year report completed

Supersedes schedule dated May 16, 2011

Lisa Maxwell, Director
Records Management Division
Arizona State Library, Archives and Public Records