



## Arizona State Library, Archives and Public Records

### General Records Retention Schedule for All Public Bodies Audit Records

Schedule Number:  
000-11-15

#### Authorization and Approval

Pursuant to ARS §41-1351, the retention periods listed herein are both the minimum and maximum time records may be kept. Keeping records for a time period other than their approved retention period is illegal. However, 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 longer or shorter times 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 extend records retention periods. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

Gladys Ann Wells, Director  
Arizona State Library, Archives and Public Records

Date Approved: 5/16/2011

**Records Retention Schedule for  
All Public Bodies  
Audit Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Financial Audit Records (including agency copy of reports and audit work papers)	7	After fiscal year report completed or after reference value has been served, whichever is later
3.	Internal Audit Records (including departmental audits and audits of programs. Also includes audit work papers)	5	After fiscal year report completed or after reference value has been served, whichever is later
4.	Multi-Jurisdictional Audits (Transaction Privilege (Sales) Tax Records – audits performed by jurisdictions other than the public body)	10	After fiscal year report completed or after reference value has been served, whichever is later
5.	Performance Audit Reports (including agency copy of reports, audit work papers and Sunset Review records)	7	After fiscal year report completed or after reference value has been served, whichever is later
6.	Sales Tax and Franchise Audit Records	10	After fiscal year report completed or after reference value has been served, whichever is later

**Supersedes County schedule dated November 5, 2001 and Municipality schedule dated  
October 10, 2001**

