

DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY
INTERNAL AUDIT UNIT

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

INTERNAL AUDIT UNIT

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

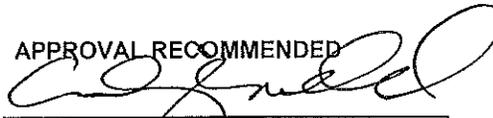
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The**

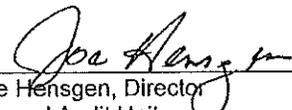
INTERNAL AUDIT UNIT

agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

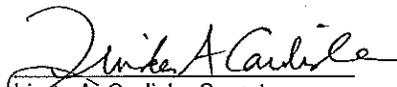
APPROVAL RECOMMENDED



Cindy D. Mallard
Chief Records Officer and Director
Documents and Payments Processing Division


Joe Hensgen, Director
Internal Audit Unit
David Brook, Director
Division of Historical Resources

APPROVED


David W. Hoyle, Secretary
Department of Revenue
Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 49074. PROGRAM REVIEWS FILE.

Records in paper and electronic formats concerning the appraisal and review of departmental programs, activities, and functions. File includes correspondence, including e-mail, interview notes from employees, program narratives, working papers, responses to questionnaires, reports to executive management, and other related records.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 10 years and when superseded or obsolete.

ITEM 49075. EMPLOYEE INVESTIGATIONS FILE.

Records in paper and electronic formats regarding the investigations of alleged employee misconduct. File includes interview notes, correspondence, including e-mail, responses to questionnaires, narratives, reports, schedules, and other related records. (Comply with applicable provisions of G.S.126-22, 126-23, and 126-24 regarding confidentiality of personnel-related information and with applicable provisions of G.S. 105-259 and Internal Revenue Code Sections 6103, 7213, 7213A, and 7431 regarding the confidentiality and security of tax information.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 10 years and with the approval of the Internal Audit Director.

ITEM 49076. INTERNAL INSPECTIONS FILE.

Records in paper and electronic formats concerning compliance with federal and state tax information security requirements. File includes correspondence, including e-mail, interview notes, questionnaires, narratives, reports, schedules, and other related records. (Comply with applicable provisions of G.S. 105-259; G.S.132-1.7; G.S.132-6(c); NCAC T17-C1-S1C.0503; IRS Publication 1075; and Internal Revenue Code Sections 6103, 7213, 7213A, and 7431 regarding the confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 10 years and when superseded or obsolete.

**DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY
INTERNAL AUDIT UNIT**

ITEM 49077. INTERNAL INSPECTIONS DATABASE (ELECTRONIC) FILE.

Electronic records concerning the aggregation of data used to document the findings of tax information security inspections reported to executive management and the Secretary. Data fields include employees' names, receipt ticket information, electronic equipment schedules, and other related information. (Receipt ticket information is provided by the Documents and Payments Processing Division and information regarding equipment schedules is provided by the Financial Services Division and is maintained in the Internal Inspections File (Item 49076). Remaining information is entered into this database from the Internal Inspections File (Item 49076). (Comply with applicable provisions G.S. 105-259; G.S.132-1.7; G.S.132-6(c); NCAC T17-C1-S1C.0503; IRS Publication 1075; and Internal Revenue Code Sections 6103, 7213, 7213A, and 7431 regarding the confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 10 years and when superseded or obsolete.

ITEM 49078. INTERNAL CONTROL ASSESSMENTS AND TESTING FILE.

Records in paper and electronic formats concerning the evaluation and testing of the internal control environment as reported by the Financial Services Division. File includes correspondence, including e-mail, questionnaires, narratives, schedules, templates, reports, and other related records. (Comply with applicable provisions of G.S. 132-1.7, 132-6.1(c), 143D-8 and applicable provisions of G.S.126-22, 126-23, and 126-24 regarding confidentiality of personnel related information.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 10 years and when superseded or obsolete.

ITEM 49079. INTERNAL CONTROL ASSESSMENTS AND TESTING DATABASE (ELECTRONIC) FILE.

Electronic records concerning the testing of internal accounting controls over activities and processes affecting the department's financial reporting. Data fields include employees' names, narratives of activities and processes, risk schedules, and other related data. (Information is entered into this database from information provided by the Financial Services and the Policy Analysis and Statistics Divisions and maintained in the Internal Control Assessments and Testing File (Item 49078).) (Comply with applicable provisions of G.S. 132-1.7, 132-6.1(c), 143D-8 and applicable provisions of G.S.126-22, 126-23, and 126-24 regarding confidentiality of personnel related information.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records after 10 years and when superseded or obsolete.