

NORTH CAROLINA SCHOOL OF SCIENCE AND MATHEMATICS  
OFFICE OF THE CHANCELLOR  
OFFICE OF INTERNAL AUDIT

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

OFFICE OF INTERNAL AUDIT

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. **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**

NORTH CAROLINA SCHOOL OF SCIENCE AND MATHEMATICS

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 This schedule is to remain in effect until superseded.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

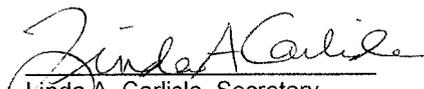
  
Glenda Cruise, Chief Records Officer

  
Katie H. Collini, Internal Auditor

  
David Brook, Director  
Division of Historical Resources

APPROVED

  
Gerald L. Boorman, Ed.D., Chancellor  
North Carolina School of Science and Mathematics

  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

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**ITEM 49113. AUDIT REPORTS FILE.**

Official copies of reports of internal audits for all departments and divisions within the School.

DISPOSITION INSTRUCTIONS: Transfer to the School archives after 10 years for permanent retention.

**ITEM 49114. AUDIT WORKING PAPERS FILE.**

Working papers and other supporting documentation and reference materials used to compile audit reports.

DISPOSITION INSTRUCTIONS: Destroy working papers after 7 years if no litigation, claim or audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved. Destroy reference materials that do not become part of the official working papers upon issuance of the final audit report.

**ITEM 49115. INTERNAL AUDIT PLANNING RECORDS.**

Records in paper and electronic formats concerning risk assessments and general audit planning. File includes risk assessment questionnaires, matrices, and summaries and conclusions.

DISPOSITION INSTRUCTIONS: Destroy in office after 10 years.

**ITEM 49116. SUBJECT FILE.**

Records in paper and electronic formats, including e-mail, concerning various school matters. File includes notes, correspondence and other reference materials related to consulting and advisory services provided by office to various departments and divisions of the School.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends if no investigative, audit, litigation, claim, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.