OFFICE OF THE STATE AUDITOR
AUDIT DIVISION
INFORMATION SYSTEMS AUDIT SECTION

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

INFORMATION SYSTEMS AUDIT SECTION

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

INFORMATION SYSTEMS AUDIT SECTION

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 This schedule is to remain in effect until superseded.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 Gilliam, Chief Records Officer
Office of the State Auditor

Charles Williford, Director
Information Systems Audit Section

Lorrie L. Dollar, Chief Deputy
Office of the State Auditor

David Brook, Director
Division of Historical Resources

APPROVED

Leslie W. Merritt, State Auditor
Office of the State Auditor

Lisbeth C. Evans, Secretary
Department of Cultural Resources

June 30, 2006

JCG

OFFICE OF THE STATE AUDITOR
AUDIT DIVISION
INFORMATION SYSTEM (IS) AUDIT SECTION

ITEM 264. COMPUTER ASSISTED AUDIT PROCEDURES (CAAP) SOURCE CODE AUDIT RETRIEVAL (ELECTRONIC) FILE.

Electronic records (source codes) developed and written to analyze auditees' computerized information. File includes "model" computer programs which are modified to accommodate specific audits and completed computer programs which have analyzed auditees' computerized information. (File maintenance and backup procedures conducted by Information Technology Systems (ITS)). (Comply with GS 132-6.1(c) regarding non-disclosure of computer security features).

DISPOSITION INSTRUCTIONS: Update in office "model" computer programs when superseded. Destroy in office completed computer programs when superseded.

ITEM 9519. AUDIT WORK PAPERS FILE.

Records in paper and electronic formats concerning audits in progress. File includes correspondence, report drafts, descriptions of computer control tests, and other related records.

DISPOSITION INSTRUCTIONS: Destroy paper and electronic records in office after 5 years.

ITEM 9520. AUDITED STATE AGENCIES' PRINTOUTS FILE.

Computer generated printouts received from agencies being audited. Printouts list computer security systems, specific applications being examined, source codes, tests which are run against computer applications, and other related information. (Comply with GS 132-6.1(c) regarding non-disclosure of computer security features).

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 33244. AGENCY CORRESPONDENCE FILE.

Correspondence to and from the Office of the State Auditor and state institutions, agencies, and commissions that are being audited. File includes inquiries made by state or federal agencies concerning the status of audits, agency response to audit drafts, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 33246. MEMORANDA FILE.

Inter- and intra-office memoranda in paper and electronic formats concerning policies and procedures, audits in progress, and other related subjects.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.