

APPRAISAL REPORT

File/Document ID:

Date: 31/03/2009

Client Name: Office of the Auditor-General

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Disposal type: Retention and Disposal Schedule

Coverage: Office of the Auditor-General, Wellington

Scope: All hard copy and electronic records created and maintained by the Office of the Auditor-General including those managed within the previous file classification structures not covered in any previous appraisals.

1. Executive Summary

This Retention and Disposal schedule covers the records of the Office of the Auditor-General (OAG) and the Corporate Services Team (CST), as well as predecessor agencies. The records cover audit of government and policy development, management and implementation of the audit function.

The Schedule has been drafted to replace the OAG's previous schedule which expired in November 2007. It is written for a function-based recordkeeping environment and includes new functions and activities that were not covered by the previous schedule.

The schedule aims to bring clear and consistent in recordkeeping practice to all of OAG and CST and is part of a programme to improve overall best recordkeeping practice across the organisation.

2. Appraisal Circumstances

This Retention and Disposal schedule was produced as part of a recordkeeping programme to ensure that the OAG complies with the Public Records Act 2005. The OAG had a Retention and Disposal Schedule that expired in November 2007. In creating a new schedule, the OAG aims to include new business activities that were not covered by the old schedule and to provide robust business and legislative evidence for the proposed retention values.

The previous schedule did not provide sufficient detail or evidence to enable the Records Staff to have confidence in any appraisal decisions and the new schedule seeks to rectify this situation.

3. Agency Information

Name of Public Office: Office of the Controller and Auditor-General 1992-

Alternative names: Audit Department 1846-1992, The Audit Office 1846-2001

Public office's physical location: 48 Mulgrave Street, Thorndon, Wellington

Year established: 1846

Name of controlled public offices: Audit New Zealand

The Audit Office (AAWR) was established in 1846. In 1858, the Audit Act provided for an Auditor of the Public Accounts of the Colony. The Auditor was given security of tenure of office, and was to report to Parliament rather than to the Government. The Public Revenues Act 1867 consolidated existing legislation, and was the first of a series of Acts of the same title specifying the functions of the Audit Office.

The role of the Audit Office was to monitor the performance of public sector organisations; to produce reports and opinions on whether public funds and resources are managed economically, effectively and efficiently; to assess whether revenues had been lawfully collected and spent; and to assist public sector agencies to improve the management of their resources.

In 1992, the Audit Office was split into two units. The OAG (AAKS) is the regulatory body for audits. Its functions are to set audit policy and standards, allocate audits, carry out performance audits, and advise Parliament on the accountability of Ministers, Departments, and agencies. Audit New Zealand (AAKT) was established as a separate business unit responsible for providing audit services to enable the Auditor-General to carry out his functions.

In 2006, the OAG and Audit New Zealand corporate services teams were merged to address resourcing issues and to bring the two units closer together. Audit New Zealand remains a separate unit at this stage. Audit New Zealand operates as an Audit Service Provider to the OAG along with other accounting firms. Provision of audit services is managed by contracts with each Audit Service Provider.

4. Recordkeeping Information

Title: Alphanumeric subject series [7577]

Start date: 1992

End date or ongoing: ongoing

Quantity: Refer to Accumulation rates under section 5.

Related records: This series succeeds Multiple Number subject files [7575]

The OAG's records are managed by the records team. Records are kept in both hardcopy and electronic format. Electronic records are managed within Silent One, DocOne, and

Inmagic databases. In Silent One and Inmagic, the hardcopy classification structure is replicated in the electronic recordkeeping system. Some records are also kept in shared drives.

The merged CST is now split between two buildings, which has an effect on the recordkeeping environment. Some of CST is housed in the Revera Building at 48 Mulgrave Street. Historically, the OAG has used Silent One as its electronic document management system, and corporate staff in the Revera Building use Silent One or shared drives. The rest of CST is in the St Pauls Square building with the Audit New Zealand business unit. Audit New Zealand has used DocOne for managing electronic records and corporate staff who work in St Pauls Square also use DocOne or shared drives.

This schedule is part of an ongoing set of projects to bring CST under a single recordkeeping system. These projects include updating the classification structure and providing a single electronic repository for the Office.

The OAG is not subject to the Official Information Act 1982.

5. Accumulation Rates

Class No		Retention period	Disposal	Growth rate (linear ms per year)
1.0	Audits			
1.1	Annual audits	Ten years	Destroy	60.0
1.2	Annual audit working papers	Seven years	Destroy	100.0
1.3	Reviews and estimates	Ten years	Destroy	15.0
1.4	School audits	Ten years	Destroy	20.0
1.5	School audit working papers	Seven years	Destroy	30.0
1.6	Pacific Island audits	Twenty-five years	Destroy	0.3
1.7	Pacific Island audits	Archive	Retain as public archive	0.5
2.0	Audit Policy			
2.1	OAG Audit policy	Ten years	Retain as public archive	1.0
2.2	OAG Accounting policy	Ten years	Retain as public archive	0.6
2.3	Advice to auditors	Ten years	Destroy	0.5
2.4	International standards	Destroy when standard is no longer current	Destroy	0.01

3.0 Audit Operations				
3.1	Audit operations	Retain until no longer administratively required	Destroy once no longer administratively required.	n/a
3.2	Auditor appointments	Ten years	Destroy	5.0
3.3	Fee monitoring	Ten years	Destroy	2.0
3.4	Assessment of auditors (Quality Assurance)	Ten years	Destroy	1.2
4.0 Providing advice and assurance to Parliament				
4.1	Financial statements of the Government	Ten years	Retain as public archive	1.0
4.2	Estimates of Appropriations	Ten years	Retain as public archive	0.6
4.3	Financial Reviews	Ten years	Destroy	1.0
4.4	Ministerial letters	Ten years	Destroy	0.1
4.5	Matters arising from annual audits [B.29]	Ten years	Destroy	1.0
4.6	Pecuniary Interests—copies of returns and information relating to individual members	Destroy on the dissolution or expiration of Parliament, except as for 4.7	Destroy	0.02
4.7	Pecuniary interests—copies of returns and information retained for review or inquiry	Ten years	Destroy	0.001
5.0 Local government services				
5.1	Relationship management	Ten years	Destroy	10.0
5.2	LTCCP audits	Ten years	Destroy	6.0
5.3	LTCCP audit working papers	Seven years	Destroy	8.0
6.0 Working with other Auditors-General				
6.1	PASAI	Return to PASAI at the end of term as secretary	N/A	n/a
6.2	Reviews of overseas Audit institutions	Ten years	Retain as public archive	0.2
6.3	External Conference papers	Destroy once no longer administratively needed	Destroy	0.1
6.4	OAG Conference papers	Ten years	Retain as public archive	0.1
7.0 Controller Function				
7.1	Monthly reports	Ten years	Retain as public archive	0.2

8.0 Performance auditing				
8.1	Planning annual performance audits	Ten years	Retain as public archive	0.2
8.2	Project management papers	Ten years	Appraise	1.0
8.3	Briefings for Select Committees on audits	Ten years	Appraise	2.0
9.0 Inquiries				
9.1	Inquiries manual	Ten years	Retain as public archive	0.1
9.2	Inquiries - minor	Ten years	Destroy	0.5
9.3	Inquiries - major or sensitive	Twenty years	Retain as public archive	2.0
10.0 Research and Development				
10.1	Product development	Ten years	Retain as public archive	0.1
11.0 Governance				
11.1	Corporate policy and procedures	Ten years	Retain as public archive	0.6
11.2	Corporate planning and reporting	Ten years	Retain as public archive	0.2
11.3	Major reviews	Ten years	Retain as public archive	0.01
11.4	Corporate management meetings	Ten years	Retain as public archive	0.8
12.0 Corporate Support				
12.1	Project management methodology	Ten years	Destroy	0.04
12.2	Strategic management of planning and reporting	Destroy once no longer administratively needed	Destroy	0.01
12.3	Managing policy framework	Ten years	Destroy	0.01
13.0 Risk management				
13.1	Managing legislative compliance	Ten years	Destroy	0.2
13.2	Overseeing risk management framework	Ten years	Destroy	0.3
13.3	Audit and Risk Committee	Ten years	Retain as public archive	0.1
13.4	Legislative Compliance Report	Ten years	Retain as public archive	0.01
14.0 History of the Audit Office				
14.1	OAG Historical Collection	Until Audit Office history is completed.	Retain as public archive	0.05

Total destroy	261.291
Total archive	8.37
Total appraise	3.00
TOTAL	272.661

6. Methodology

The records team did a functional analysis of the OAG and CST to identify classes of records. They developed the schedule in consultation with staff from the OAG and CST. They interviewed management representatives to identify the activities and recordkeeping needs of each team. In addition, they carried out research to identify relevant functions.

Items examined included:

- samples of contents from representative files;
- legislation, publications, external and internal reviews, and websites; and
- the previous appraisals of OAG records, particularly the previous RDS.

6.1 Use of GDAs

The Archives New Zealand General Disposal Authorities (GDAs) will be applied to relevant corporate records. The OAG has some corporate activities that are not covered by the GDAs. Where this is the case, classes have been created in the Retention and Disposal Schedule to accommodate these activities. CST records will be covered by the GDAs, except for those records that were not adequately covered by the GDAs.

6.2 Consultation

The records team consulted widely throughout the process of writing this Retention and Disposal schedule. The records team interviewed representative OAG and Audit New Zealand staff members to identify activities of the organisation and the recordkeeping habits and needs of each team. The records team also spoke to a representative group of Audit Service Providers about their needs regarding audit working papers.

Participants reviewed summaries of interview results to confirm that records staff had interpreted responses correctly. The Records Advisor sought clarification from representative staff as the classes were drafted to ensure that the schedule represented the activities and records series accurately. A full list of staff interviewed is available in Appendix 2.

In addition, the records team sought advice on legal retention requirements for each class from the OAG's in-house legal team.

The schedule was made available on the intranet for staff from OAG and Audit New Zealand to make comments. Audit New Zealand is a stakeholder and it was considered appropriate to include Audit New Zealand staff in this round of consultation.

The Audit and Risk Committee was identified as a stakeholder. The Audit and Risk Committee is an independent committee established by, and reporting directly to, the Auditor-General. It is made up of a mix of stakeholder both external to the OAG and within the organisation.

Feedback was sought with external government agencies identified as key stakeholders. Copies of the report and schedule were sent to agencies. For the most part feedback was that minor changes needed to be made or that the agencies had no comment. Any feedback was sent in aggregate format by the Records Managers at these institutions.

A final version of the Retention and Disposal Schedule which incorporated feedback was then presented to the OAG Leadership Team for approval.

7. Relevant Precedent

The records team used the previous RDS (SR97/72) as a precedent for this schedule (see Appendix 1). They examined the schedule classes against the following current criteria:

- functions and activities of the organisation;
- classification structure;
- expectations of staff; and
- relevant legislation.

Records staff identified and tested classes that were still active to see whether the parameters and retention decisions were still appropriate. The records team had decided not to implement the previous schedule out of a lack of confidence in its development and evidence base. Where there were classes that records staff were hesitant to enact, such as the financial audits of entities, assessments of the retention value were made independently of the precedent.

Records staff also identified and eliminated discontinued classes from the schedule. For example, classes used for CST activities in the old schedule were checked against relevant GDAs. Usually, the precedent class was discarded in favour of the GDA that was more specific and provided more detail.

For the Audit Working Papers held by contractors, a survey of standard retention and destruction practice was carried out within the auditing profession across a representative group of firms. Partners, audit managers and auditors were consulted on their views on retention of audit records and given an opportunity to discuss any other concerns relating to records.

8. Disposal Criteria

The criteria for recommending the retention of public records as public archives are:

- A1 Evidence of performance of function
- A2 Evidence of organisation and structure
- A3 Evidence of development of public policy
- A4 Contains information or special interest providing historical information about the Audit Office.

The criteria for recommending the destruction of records are:

- D1 Routine operational function
- D2 Contains information that is summarised in a comprehensive or more accessible form in other records.
- D3 Material kept for reference purposes only
- D4 Copies of audit papers of overseas institutions. Not subject to review under New Zealand legislation

The criteria for recommending the appraisal of records are:

- R1 Items that need to be appraised at a later date.

9. Series or Class Information

Audit and Assurance Services

Class Title:	Audit and Assurance Services
Class number:	OAG/1.0
Class Description:	<p>These records relate to the provision of audit and assurance services to the Government.</p> <p>Audit working papers provide evidence for the formation of an audit opinion in an annual audit. The working papers are held by external Audit Service Providers, including Audit New Zealand, who are contracted to carry out audits. The records of contracted firms are managed by an audit engagement agreement which requires the Audit Service Provider to fulfil "audit requirements". These requirements include provision of documentation and retention of audit working papers.</p> <p>Once an audit opinion is formed the auditor writes an audit report and a management letter. The audit report is for</p>

	<p>presentation to the public and is published in the entity's annual report. The management letter is addressed to the management team of the entity, or the entity's parent, informing them about the audit. The OAG groups these record together</p> <p>School audits are kept in a separate series and the records are managed in a different way to the rest of the file sequence.</p> <p>The OAG provides assurance of Crown spending through the audit of the Financial Statements of the Government.</p> <p>The OAG provides audit services to Niue and Tokelau. The Auditor-General of New Zealand is appointed to audit the Government of Niue under section 60 of the Constitution of Niue 1974. The Auditor-General of New Zealand is appointed to audit the Government of Tokelau under rules 11 and 13 of the Tokelau Finance Rules 1998.</p> <p>The OAG also holds audits of the Cook Islands and Pitcairn that date from when the OAG was the appointed auditor.</p>
Value:	<p>The OAG provides assurance to state sector entities (including local government, State-owned enterprises, universities, schools, etc). These annual audits are routine audits that provide assurance to individual entities. A summary of the results of these audits are published in each entity's audit report, and each entity is required to maintain their own audit reports under GDA 2/9.1. These files may be kept short term by the organisation in case a legal case emerges from an audit. They may also provide evidence of patterns if a problem develops within an entity over a number of years. A period of ten years is an adequate amount of time to cover the statute of limitations against legal cases and allows enough time for information on particular issues to accumulate.</p> <p>Audit working papers are generally of short term business value except on rare occasions where an issue may arise from an audit. The papers contain information that substantiate and audit opinion which is then published in an annual report. Auditors may refer to a previous years audit working papers when beginning a new audit but in most cases these are not often referred to again.</p> <p>Schools audits, and schools audit working papers hold the same recordkeeping value as the annual audit, and annual audit working papers.</p> <p>Reviews and Estimates are copies of published material held for reference only. They generally include copies of annual reports, statements of intent and other reports that are available elsewhere. Annual reports</p> <p>The records that the OAG creates on the audit of Financial statements of government are unique to the organisation. They are a critical function of transparent government and are of high long-term value.</p>

	<p>The OAG is the appointed auditor for Niue and Tokelau and was the appointed auditor for the Cook Islands and Pitcairn. The OAG holds current papers for Niue and Tokelau and legacy records for Cook Island and Pitcairn.</p> <p>Although these reports are tabled in Niuean and Tokelauan parliaments, there is a higher risk of loss or destruction of these records because of natural disaster and lack of resource for best practice recordkeeping in these nations. Where the OAg holds copies of records, as with the annual audits, a longer period of time is applied as the original records carry a higher risk of being lost or destroyed. Unique records, as with the Pacific Island audit working papers are transferred to archives.</p>
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Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
1.7	Pacific Island audit working papers	A1, A4

Recommend for destruction:

Records class no.	Subject	Disposal criteria
1.1	Annual audits	D1, D2
1.2	Annual audit working papers	D1, D2
1.3	Reviews and estimates	D2, D3
1.4	School audits	D1, D2
1.5	School audit working papers	D1, D2
1.6	Pacific Island audits	D2, D4

Audit Policy

Class Title:	Audit Policy
Class number:	OAG/2.0
Class Description:	<p>These records relate to the policy and procedures for annual audits.</p> <p>Audit policy records relate to the development of audit standards for the Auditor-General in line with international standards.</p> <p>Accounting policy records provide technical direction and guidance to appointed auditors on accounting issues. This includes the Audit Service Provider manual and the newsletter (Watchdog) and correspondence sent to auditors.</p>
Value:	The Auditor-General contracts audits out to Audit Service Providers (ASPs) as well as Audit New Zealand. These policies and standards provide guidance to all auditors. These records reflect the audit policies and standards of the OAG and are of long-term value.

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
2.1	OAG Audit policy	A1, A3
2.2	OAG Accounting policy	A1, A3

Recommend for destruction:

Records class no.	Subject	Disposal criteria
2.3	Advice to auditors	D1
2.4	International standards	D3

Audit operations

Class Title:	Audit Operations
Class number:	OAG/3.0
Class Description:	<p>These records relate to the operational management of audits, including appointing auditors, fee monitoring, quality assurance, and the Audit Status Database.</p> <p>The Audit Status Database provides operational administration support to the audit process. It monitors appointment of auditors, audit status, and contact details.</p>
Value:	<p>These are routine records associated with the operational aspects of audit. They provide information on fee monitoring and assurance of the quality of audits and are of short-term value to the OAG. Information on fees and quality assurance are summarised elsewhere as part of the annual reporting of the organisation.</p>

Recommend for retention as public archives:

Nil

Recommend for destruction:

Records class no.	Subject	Disposal criteria
3.1	Annual operations	D1
3.2	Auditor appointments	D1
3.3	Fee monitoring	D1,D2
3.4	Assessment of auditors (Quality Assurance)	D1

Providing advice and assurance to Parliament

Class Title:	Providing advice and assurance to Parliament
Class number:	OAG/4.0
Class Description:	<p>These records relate to the provision of advice to Parliament, including advice given to select committees on Estimates of Appropriations, draft reports for financial audits, working papers and reports on matters arising from annual audits, and letters to Ministers on results of annual audits.</p>

	<p>At the beginning of each financial year, the Crown presents Estimates of Appropriation for the coming year, and at the end of the year the financial statements of government show actual expenditure.</p> <p>The OAG provides assurance to this process by assisting select committees to examine Estimates, and assisting select committees to review financial reviews and performance.</p>
Value:	<p>The records of advice given on Estimates of Appropriations and Financial Statements of Government are unique records that provide evidence of assurance of Crown spending and are therefore of high long-term value.</p> <p>Most of the records the OAG produces as part of this process become part of the House of Representatives, Select Committee records and are transferred to Archives New Zealand by the Office of the Clerk of the House of Representatives.</p> <p>In relation to the returns of pecuniary interests of members, clause 18(3) of Appendix B of the Standing Orders of the House of Representatives requires all copies of returns and information relating to individual members to be destroyed on the dissolution or expiration of Parliament. As well as copies of returns provided by the Registrar of Pecuniary Interests, this class of records also contains working papers of the OAG checks on returns.</p> <p>The requirement for copies of returns and information to be destroyed does not apply in respect of the return of any individual member which the Auditor-General requires to be retained for the purposes of a review or inquiry. Such returns and information must be destroyed if the Auditor-General no longer requires them to be retained for this purpose (for example, when the final report on an inquiry is published). The Auditor-General must advise the registrar if returns or information are required to be retained, or if they are subsequently destroyed.</p> <p>The Ministerial letter is a short summary of the annual audit to the responsible minister.</p>

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
4.1	Financial Statements of the Government	A1
4.2	Estimates of Appropriations	A1

Recommend for destruction:

Records class no.	Subject	Disposal criteria
4.3	Financial Reviews	D1,D2
4.4	Ministerial letters	D2, D3
4.5	Matters arising from annual audits [B.29]	D2
4.6	Pecuniary interests register	D2
4.7	Pecuniary interests for review or inquiry	D2

Local Government Services

Class Title:	Local Government Services
Class number:	OAG/5.0
Class Description:	<p>These records relate to advice and guidance given to local authorities on auditing requirements. The OAG provides assurance services to local government as well as central government. The OAG also provides standards and guidelines on matters of financial guidelines and accountability (for example, the Auditor-General has procurement guidelines for local bodies).</p> <p>Changes in the Local Government Act 2002 have meant the Auditor-General is now required to audit local body Long-Term Council Community Plans (LTCCPs) to measure levels of service provision and ensure that business is conducted in a transparent and democratically accountable manner. An audit of LTCCPs is done once every three years, and the results of these audits are presented to Parliament and published.</p> <p>LTCCP audits are different to annual audits in that they contain estimates for future spending rather than documentation of past spending.</p> <p>LTCCP audits are conducted by Audit New Zealand and two other Audit Service Providers. A hot review of the audit is conducted by a team at OAG before the report is signed off. The hot review is to ensure that the audit methodology is applied consistently across LTCCP audits.</p>
Value:	<p>The relationship management files contain queries from entities and copies of advice given to local authorities. They sometimes also contain media clippings about the entity. These are compiled to allow the OAG to keep up to date with current issues for entities and are of short term value.</p> <p>Results of LTCCP audits are summarised in a report tabled in Parliament. LTCCP working papers contain duplicates of council minutes, draft and final LTCCPs and other financial information similar to audit working papers. An auditor may find the previous LTCCP audit useful when starting a new audit round. These are of short term value.</p> <p>LTCCP hot reviews are useful during the course of the LTCCP audits and primarily used during the LTCCP audit process.</p>

	These are operational in nature and would rarely be referred to again. They would be of value for reference for the next cycle of audits only.
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Recommend for retention as public archives:

Nil

Recommend for destruction:

Records class no.	Subject	Disposal criteria
5.1	Relationship management	D1
5.2	LTCCP audits	D2
5.3	LTCCP audit working papers	D2

Working with other Auditors-General

Class Title:	Working with other Auditors-General
Class number:	OAG/6.0
Class Description:	<p>These records relate to the Auditor-General's role in the broader international community of Supreme Audit Institutions (SAIs).</p> <p>This class includes papers relating to peer review audits the OAG has done for overseas audit institutions, conference proceedings, reports, etc.</p> <p>The Auditor-General of New Zealand is the Secretariat of the Pacific Association of Supreme Audit Institutions. These records do not belong to the OAG, but the OAG has a custodial role while the Auditor-General acts as Secretariat.</p>
Value:	<p>Reviews of overseas audit institutions are of no relevance to the New Zealand taxpayer and it is not necessary to keep the papers to do with these audits.</p> <p>Conference papers created by the organisation are of value as they show the interaction and influence of OAG staff. These records are unique to the Office</p> <p>Conference papers are copies held for reference only.</p>

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
6.4	OAG conference papers	A3

Recommend for destruction:

Records class no.	Subject	Disposal criteria
6.2	Reviews of overseas Audit institutions	D4
6.3	External conference papers	D2

Papers not covered by schedule

Records class no.	Subject	Disposal criteria
6.1	PASAI	N/A

Controller Function

Class Title:	Controller Function
Class number:	OAG/7.0
Class Description:	<p>These records relate to the OAG's review of Treasury Monthly Reports. They include correspondence to do with the Controller function and Memoranda of Understanding between the Controller and Auditor-General and the Secretary to the Treasury.</p> <p>This function changed in 2004 after amendments were made to the Public Audit Act 2001.</p>
Value:	<p>The Controller function imposes a constitutional control on government spending by stating that the Government cannot spend, borrow, or tax without the consent of Parliament. These records relate to the exercising of that constitutional authority. They provide assurance that spending is in line with appropriations of funds and provide a unique view of the financial operations of the Government.</p>

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
7.1	Monthly reports	A1

Recommend for destruction:

Nil

Performance auditing

Class Title:	Performance auditing
Class number:	OAG/8.0
Class Description:	<p>These records relate to the performance audits that the OAG carries out to measure the performance of public entities. These include project planning papers, working papers, substantiating material, and briefings to select committees on performance.</p>
Value:	<p>Performance audits are project-based audits on a public entity's effectiveness and efficiency, use of public resources, probity, statutory compliance, and/or financial prudence. Audit topics are chosen at the discretion of the Auditor-General's staff. Currently, the OAG conducts 19-21 of these types of audits each year. Because the performance audits are conducted at the discretion of the OAG records of annual performance audit planning should be kept for transparency of OAG process.</p>

	<p>Performance audits may vary in long-term value. Some are small one-off audits of some minor aspect of an entity's performance (for example, liquor licensing by territorial authorities). Some audits are part of a series of audits on broader topics (for example, financial management of District Health Boards). Because these audits are small in number and vary in significance, they need to be appraised once they reach the end of their retention period. This is also advantageous as the full impact of a performance audit may not be appreciated for a couple of years after the audit was completed.</p>
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Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
8.1	Planning annual performance audits	A1

Recommend for appraisal:

Records class no.	Subject	Disposal criteria
8.2	Project management papers	R1
8.3	Briefings to select committees on audits	R1

Inquiries

Class Title:	Inquiries
Class number:	OAG/9.0
Class Description:	<p>These records relate to taxpayer- and ratepayer-initiated inquiries. There are three kinds of inquiries: routine inquiries that are settled through correspondence and discussion with the public entity; major inquiries that are complex, attract public interest, and are often reported in Parliament; and sensitive inquiries.</p> <p>This class includes inquiries policies and procedures and management of inquiries.</p>
Value:	<p>Inquiries are conducted at the discretion of the Auditor-General. An inquiry may result from a matter raised by a taxpayer, ratepayer, or member of Parliament or from a matter of great public interest. Minor inquiries are routine in nature and are often settled quickly between the entity and other parties involved. These are of short-term value.</p> <p>Major and sensitive inquiries are larger, generally more significant, and may result in a report to Parliament. Major inquiries are run as projects and must be presented to the OAG Leadership Team for approval.</p> <p>The Inquiries Manual sets out policies and procedures for making decisions about taxpayer and ratepayer inquiries. Because inquiries are dealt with at the discretion of the Office of the Auditor-General transparency of process is important.</p>

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
9.1	Inquiries manual	A2
9.3	Inquiries – major or sensitive	A1

Recommend for destruction:

Records class no.	Subject	Disposal criteria
9.2	Inquiries - minor	D1

Research and Development

Class Title:	Research and Development
Class number:	OAG/10.0
Class Description:	These records relate to the facilitation and co-ordination of research and development of OAG products (reports).
Value:	The Research and Development team work on improving the quality of reports produced by the OAG and contribute to corporate planning. These records guide policy and practices at a higher level and should be retained long term.

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
10.1	Product development	A2

Governance

Class Title:	Governance
Class number:	OAG/11.0
Class Description:	These records relate to the corporate leadership of the organisation. They include corporate level policy and procedures, planning and reporting, management meetings, and major reviews.
Value:	These records relate to the policy, strategy, and planning across the organisation at the leadership level. They reflect the structure and development of the OAG, are unique, and are of long-term value.

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
11.1	Corporate policy and procedures	A1, A2
11.2	Corporate planning and reporting	A1
11.3	Major reviews	A1, A2
11.4	Corporate management meetings	A1

Recommend for destruction:

Nil

Corporate Support

Class Title:	Corporate Support
Class number:	OAG/12.0
Class Description:	Records relating to the corporate support to the organisation are covered by the GDAs except for papers relating to project management methodology, management of strategic planning and reporting and the management of the policy framework.
Value:	<p>Project management methodology records relate to the support of projects within the Office in the form of advice, methodologies, frameworks and templates. These are routine papers providing operational support to project managers.</p> <p>Strategic management of planning and reporting records relate to the co-ordination of annual reporting and planning, including records such as reporting calendars, planning process diagrams etc, these are administrative records that facilitate the annual reporting and planning cycle and are of short term value.</p> <p>Policy framework records relate to the maintenance of the Policy Library. These records relate to the administration of the policies and include an inventory of good practice guides. The framework helps managers keep policies up to date.</p>

Recommend for retention as public archives:

Recommend for destruction:

Records class no.	Subject	Disposal criteria
12.1	Projects management methodology	D1
12.2	Strategic management of planning and reporting	D1
12.3	Managing policy framework	D1

Risk management

Class Title:	Risk management
Class number:	OAG/13.0
Class Description:	These records relate to the facilitation and co-ordination of risk and compliance analysis and reporting. They include the legislative compliance database, reports on legislative compliance, Audit and Risk Committee minutes and records on the risk management framework.
Value:	The records pertaining to the management of legislative compliance and the oversight of risk management framework are routine papers providing operational support to managers.

	The OAG's legislative compliance reports and Audit and Risk Committee meetings provide long-term assurance on compliance and risk for the OAG and should be retained long term.
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Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
13.3	Audit and Risk Committee	A2
13.4	Legislative compliance report	A2

Recommend for destruction:

Records class no.	Subject	Disposal criteria
13.1	Managing legislative compliance	D1
13.2	Overseeing risk management framework	D1

History of the Audit Office

Class Title:	History of the Audit Office
Class number:	OAG/14.0
Class Description:	<p>These records relate to the project to write an official History of the Audit Office. They comprise of records that have been arranged for the purpose of writing an official history and the records created in the process of writing the official history. These records include photographs of social events, personnel files and biographies of prominent staff, staff recollections and copies of parliamentary papers that have been collected and arranged by subject. The compiled records range from 1863 – 1971.</p> <p>The records created in the process of writing the history include working papers, research notes and proofs. These were created for the purpose of writing the History of the Audit Office but an arrangement has been made for these records to be retained by the Ministry of Culture and Heritage.</p>
Value:	The records that form the Historical Collection are to stay with the OAG until the official history has been completed and will then be transferred to Archives. These are unique records that provide a rich social history of the organisation.

Recommend for retention as public archives:

Records class no.	Subject	Disposal criteria
14.1	OAG Historical Collection	A4

10. Access Recommendations

[Removed]

11. Custodial Arrangements

The Pacific Island papers are to be kept in New Zealand by the office of the Auditor-General and Archives New Zealand unless the nation audited requests their return.

PASAI records have been included in the schedule to provide guidance to the Office of the Auditor-General on custody of these records. The records reside with the OAG only as long as the Auditor-General holds the Secretariat role. When a new Secretariat is appointed the records will be transferred to the new Secretariat.

12. Transfer Arrangements

[Removed]