

Disposal Authority Number:	DA 386	Authorising Agency	Office of the Controller and Auditor General				
Schedule Reference:	2009/0084	Agency Coverage	Office of the Controller and Auditor General				
This Authority Expires In:	26/08/2019	Scope:	Core business records				
No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action	
1.0 Audits							
1.1	Annual audits	The annual financial audit of entities to provide assurance of entity spending.	Records relating to the financial audit of an entity including the audit report and management letter	D1, D2	Ten years	File is closed	Destroy
1.2	Annual audits working papers	The forming of an audit opinion by reviewing information provided by the entity.	Records relating to the formation of an audit opinion which is documented in annual audit. These records are often provided by the entity and may take any form, for example bank reconciliations, payroll records, tax certificates, accounting policies etc.	D1, D2	Seven years	File is closed	Destroy
1.3	Reviews and estimates	Reviews and estimates	Supporting records that substantiate financial audit results. Published financial reports such as annual reports, Statements of Intent, Financial review of estimate questionnaire responses	D2, D3	Ten years	File is closed	Destroy
1.4	School audits	The audit of schools	Records of the audit of schools. These files are managed in a separate series from other entity files.	D1, D2	Ten years	File is closed	Destroy
1.5	School audit working papers	The forming of an audit opinion for schools	Records that relate to the formation an audit opinion for schools.	D1, D2	Seven years	File is closed	Destroy

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Destroy = destruction to be carried out in a secure manner

No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action
1.6	Pacific Island audits	The audit of governments in the Pacific region. The Auditor-General of New Zealand is the appointed auditor of Niue and Tokelau and presents an Audit Report to the parliaments of each country.	Financial audits, correspondence, records of audit arrangement	D2, D4	Twenty-five years	File is closed Destroy
1.7	Pacific Island audits working papers	The forming of an audit opinion for Pacific Island governments	Records that relate to the formation an audit opinion for Pacific Island governments.	A1, A4	Seven years	Files is closed Retain as public archive
2.0	Audit Policy					
2.1	OAG Audit policy	Developing audit standards for the Auditor-General	Policy records, and records pertaining to the development of policy.	A1, A3	Ten years	File is closed Retain as public archive
2.2	OAG Accounting policy	The provision of technical direction and guidance to appointed auditors on accounting issues.	Procedures are set out in the Audit Service Provider (ASP) manual. The ASP manual contains a number of guidelines including the audit brief, the Auditor-General's auditing standards.	A1, A3	Ten years	File is closed Retain as public archive
2.3	Advice to auditors	The provision of advice to auditors on audits.	Newsletter for auditors and correspondence with auditors	D1	Ten years	File is closed Destroy
2.4	International standards	Keeping up to date with current accounting and auditing standards.	Copies of international standards and guides, ICANZ GAAP, IFRS etc.	D3	Destroy when standard is no longer	File is closed Destroy
3.0	Audit Operations					
3.1	Audit operations	The operational management of audits including tracking and monitoring	ASD records	D1	Retain until no longer administratively required	Database is closed Destroy once no longer administratively required.
3.2	Auditor appointments	The appointment of auditors to provide annual audits of entities.	Records relating to auditor appointments and fee arrangements.	D1	Ten years	File is closed Destroy

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No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action	
3.3	Fee monitoring	The monitoring of fees to ensure audit fees set are fair to entities and auditors.	Contract round files, analysis and contract management files	D1, D2	Ten years	File is closed	Destroy
3.4	Assessment of auditors (Quality Assurance)	The process of assessing performance of auditors to ensure quality of annual audits.	Reviews of completed audits carried out by OAG	D1	Ten years	File is closed	Destroy
4.0 Providing advice and assurance to Parliament							
4.1	Financial statements of the Government	The audit of the accounts of the Crown	Working papers of audit of crown financial statements	A1	Ten years	File is closed	Retain as public archive
4.2	Estimates of Appropriations	Reporting to Select Committees on Estimates of Appropriations	Advice to select committees on the Estimates of Appropriations	A1	Ten years	File is closed	Retain as public archive
4.3	Financial Reviews	Providing advice to Select Committees to assist financial reviews	Advice given to select committees on draft reports for financial reviews	D1, D2	Ten years	File is closed	Destroy
4.4	Ministerial letters	Reporting to responsible ministers on results of annual audits	Letters to minister on results of annual audits	D2, D3	Ten years	File is closed	Destroy
4.5	Matters arising from annual audits [B.29]	Reporting to parliament and other constituencies on matters arising from annual audits	Reports on matters arising from Central Government annual audits.	D2	Ten years	File is closed	Destroy
4.6	Pecuniary Interests register	Monitoring the pecuniary interests of members of Parliament	Copies of returns and information relating to individual members of parliament held as part of routine investigation	D2	Until dissolution or expiration of Parliament	Dissolution of Parliament	Destroy
4.7	Pecuniary Interests for review or inquiry	Review or inquiry into pecuniary interests of members of Parliament	Copies of returns and information retained for review or inquiry by the Office	D2	Ten years	File is closed	Destroy
5.0 Local government services							

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No.	Activity (Name)	Activity (Description)	Disposal Class (Description)		Agency Retention Period	Trigger point	Disposal Action
5.1	Relationship management	Relationship management with local government sector	Correspondence with entities	D1	Ten years	File is closed	Destroy
5.2	LTCCP audits	The review of LTCCP audits, during the audit, to ensure consistent application of audit methodology.	Records relating to the review of LTCCP audit working papers.	D1	Ten years	File is closed	Destroy
5.3	LTCCP audit working papers	The review of Long-term Council Community Plans to produce an LTCCP audit	Records substantiating the audit of Long-term Council Community plans.	D1, D2	Seven years	Files is closed	Destroy
6.0 Working with other Auditors-General							
6.1	PASAI	Acting as Secretariat for the PASAI (Pacific Association of Supreme Audit Institutions)	Records relating to the PASAI interest group	N/A	Return to PASAI at the end of term as secretary	N/A	N/A
6.2	Reviews of overseas Audit institutions	Peer reviews OAG has done of overseas supreme audit organisations such as ANAO etc	Working papers, drafts, reports relating to the peer review	D4	Ten years	File is closed	Destroy
6.3	External Conference papers	Conference proceedings that have been produced by other Supreme Audit Institution (SAI) and other external stakeholders.	Conference proceedings and other papers	D2	Destroy once no longer administratively needed	Date of conference	Destroy
6.4	OAG Conference papers	Writing and delivering conference papers	Conference papers and reports written by OAG staff	A3	Ten years	Paper is delivered	Archive
7.0 Controller Function The function of providing independent assurance to Parliament that government entities have incurred expenses and expenditure lawfully and within the scope, amount and period of appropriation.							

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No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action	
7.1	Monthly reports	The provision of independent assurance to Parliament that government entities have incurred expenses and expenditure lawfully and within the scope, amount and period of appropriation.	Review of the monthly reports from Treasury	A1	Ten years	File is closed	Retain as public archive
8.0	Performance auditing The function of providing an audit of the performance of government entities. Includes project planning papers, working papers, substantiation and providing briefings to select committees.						
8.1	Planning annual performance audits	Planning annual round of performance audits	Papers relating to the strategic level planning of annual audits	A1	Ten years	File is closed	Retain as public archive
8.2	Project management papers	The planning of performance audits	Papers relating to planning and management of a project.	R1	Ten years	Project is finished	Appraise
8.3	Briefings for Select Committees on audits	Reporting to parliament and other stakeholders on performance audits	Includes working papers that substantiate findings reported to parliament, project steering committee minutes and drafts of performance audits.	R1	Ten years	Project is finished	Appraise
9.0	Inquiries The function of conducting an inquiry into a public entity's use of resources. The inquiry may arise from a ratepayer, taxpayer or MP request or may be initiated by the Auditor-General. Includes inquiries policy, inquiry manual, management of inquiries, inquiries both followed up and not followed up.						
9.1	Inquiries manual	The setting of procedures for inquiries	The inquiries manual contains policy and procedures for dealing with inquiries.	A2	Ten years	File is superseded	Retain as public archive
9.2	Inquiries - minor	Inquiries that are routine and are settled through correspondence or discussion with the public entity.	Working papers relating to minor inquiries.	D1	Ten years	File is closed	Destroy
9.3	Inquiries - major or sensitive	Inquiries that are complex, attract public interest and often generate a report on findings.	Working papers and reports relating to major inquiries.	A1	Twenty years	File is closed	Retain as public archive

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No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action
10.0 Research and Development						
Facilitating and co-ordinating the Office of the Auditor-General's research and development, and product development						
10.1	Product development	Facilitating and co-ordinating research and development of OAG products (reports)	Working papers, reports, pilot studies, environmental scanning to do with development of products	A2	Ten years	File is closed Retain as public archive
11.0 Governance						
Corporate leadership of the organisation						
11.1	Corporate policy and procedures	The development of strategic and corporate level policies and procedures	Records that document corporate and strategic level policies and procedures and that provide the framework and authority for making management decisions.	A1, A2	Ten years	File is closed Retain as public archive
11.2	Corporate planning and reporting	Corporate level planning and reporting.	Corporate and strategic plans and accountability reporting records	A1	Ten years	File is closed Retain as public archive
11.3	Major reviews	Reviews and evaluations of the Office.	Reviews, reports and evaluations that significantly impact on policies, procedures and operational delivery	A1, A2	Ten years	File is closed Retain as public archive

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No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action	
11.4	Corporate management meetings	Corporate level meetings.	Internal minutes, agendas and papers presented at key corporate management meetings at which major decisions, policies and procedures are decided. Includes Combined Leadership Team (CLT) and Leadership Team (LT) meeting minutes. The Combined leadership is made up of management staff from Audit New Zealand and the Office of the Auditor-General. The Leadership Team is made up of senior managers from OAG only.	A1	Ten years	File is closed	Retain as public archive
12.0 Corporate Support							
12.1	Project management methodology	Providing advice , support and methodology for project management.	Records to do with the implementation of project management methodology. Including Project management handbook, list of office wide projects and initiatives.	D1	Ten years	Project is finished	Destroy
12.2	Strategic management of planning and reporting	Coordinating production of plans and reports and coordinate planning for Audit New Zealand and OAG business units	Records to do with the coordination of planning and reporting. E.g.. Reporting Calendar, Planning Process Diagram, terms of reference, meeting schedules, production schedules	D1	Destroy once no longer administratively needed	File is closed	Destroy

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No.	Activity (Name)	Activity (Description)	Disposal Class (Description)	Agency Retention Period	Trigger point	Disposal Action	
12.3	Managing policy framework	Maintenance of the Policy Library and administration of policy development and maintenance	Administrative records relating to the management of policies, e.g. inventory of best practice guides relevant to OAG policies, status listings of policies	D1	Ten years	File is closed	Destroy
13.0 Risk management							
13.1	Managing legislative compliance	Managing the Legislative Compliance system	Reports and timetables of legislative compliance, workflows and results of audits.	D1	Ten years	File is closed	Destroy
13.2	Overseeing risk management framework	Facilitating analysis of, and reporting on risk.	Reports and reviews of risk analysis. Includes Lists of Risks, Risk Management Framework.	D1	Ten years	File is closed	Destroy
13.3	Audit and Risk Committee	Providing administrative support and keeping records for the Audit and Risk Committee	Contains records relating to the Audit and Risk Committee including meeting schedules, committee member lists, and the Committee charter.	A2	Ten years	File is closed	Archive
13.4	Legislative Compliance Report	Reporting on OAG's legislative compliance.	Reports generated by the compliance database on compliance.	A2	Ten years	File is closed	Archive
14.0 History of the Audit Office							

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14.1	OAG Historical Collection	Researching the official history of the Audit Office	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. They have been collated for the purpose of writing an official history of the Audit Office.	A4	Until Audit Office history is completed.	Project is finished	Archive

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