



DRAFT Records Retention Schedule

OIOS IAD Office of Internal Oversight Services - Internal Audit

UNITED NATIONS

11/17/2008

V1.0.1

Records with at Total Retention of less than 3 years should be retained in offices and may not be sent to storage.

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The Total Retention period shown below includes the period during which records may be stored off-site at ARMS before final disposition.

Schedule	Series Name	Total Retention	Disposition	Notes	Vital	Office of Record <small>The office holding the record is the office of record unless another office is listed</small>
IAD 101	Audit Client Reference Files Files containing information of a general nature about each audit client but not related to a specific audit.	S	D			
IAD 102	Audit Issue Tracking Records concerning the documentation, reporting and remediation of specific control weaknesses discovered in audits.	T/S + 5	D	T/S = Issue resolved or addressed in subsequent audit.		
IAD 103	Audit Mangement Files Files including time sheets, assignments, status reports, etc. used to manage and monitor the timeliness, completeness and quality of audits.	C + 1	D			
IAD 104	Audit Monitoring Statistical Files Statistical files on audit process monitoring, assignment completion, results, issue resolution, etc. retained for historical analysis and trending to track productivity and results over time.	S	D	Retain as needed for historical analysis and trending.		
IAD 105	Audit Reports - Finals Final completed audit reports as issued to client.	T + 15	A	T = Completion of Audit - Final Report Issued.		
IAD 106	Audit Reports - Fraud - Drafts for Review Drafts of audit reports including comments, edits and revisions.	T + 15	D	T = Completion of Audit - Final Report Issued.		
IAD 107	Audit Reports - General Audits - Drafts for Review Drafts of audit reports including comments, edits and revisions.	T + 5	D	T = Completion of Audit - Final Report Issued.		
IAD 108	Audit Training and Seminar Program Content Materials prepared to provide the content and curriculum for training provided to staff of IAD as well as material concerning outside training resources appropriate to IAD staff training and development, as well as training or seminars provided by IAD for other entities.	S	D	S = Retain while relevant or until content is superceded by revised training program.		
IAD 109	Audit Workpapers - Fraud	S	D	T = Completion of Audit - Final Report Issued.		

All retention instructions apply equally to records in all formats, hard copy and digital.

Retention Codes B = End of Biennium C = Current Year P = While needed to conduct UN Business S = Superseded or Obsolete T = Termination, Settlement or Completion

Disposition Codes A = To be reviewed for permanent preservation by Archives. D = Destroy



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Schedule	Series Name	Total Retention	Disposition	Notes	Office of Record The office holding the record is the office of record unless another office is listed
	Drafts, rough notes, copies of correspondence, memos,cables, spreadsheets, reports and annotated publications or documents assembled for reference purposes or for use in the analysis or preparation of other material.				
IAD 110	Audit Workpapers - General Audits	T + 5	D	T = Completion of Audit - Final Report Issued.	
	Drafts, rough notes, copies of correspondence, memos,cables, spreadsheets, reports and annotated publications or documents assembled for reference purposes or for use in the analysis or preparation of other material.				
IAD 111	Auditing Standards and Procedures	S + 10	A		
	Standards and procedures used to direct and manage completeness, timeliness, and quality of audits and the audit process.				
IAD 112	Auditor Training and Qualification Files	T + 5	D	T = Separation of auditor or assignment to a non-audit function.	
	Files detailing professional qualifications and training completed by each auditor.				
IAD 113	Internal Audit Policies and Procedures Manuals - Masters	P	A		
	Master copy of manuals of policies and procedures for the operations of IAD.				
IAD 114	Speeches and Presentations	C + 5	A		
	Speeches and presentations given to UN entities and clients or to outside organizations by IAD Staff.				
IAD 115	Training and Seminar Program Logisitical Arrangements	C + 2	D		
	Logistical arrangements for training programs and seminars conducted by IAD including venue reservations, schedules, food service, invitations, attendance lists and the like.				

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