

**Disposal Schedule
for
Functional records of the
Tasmanian Audit Office**

Disposal Authorisation No. 2382

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INTRODUCTION

Archives legislation

The *Archives Act 1983* stipulates that State and local government organisations, must not dispose of **records of any type or format** without the written approval of the State Archivist. Disposal of records involves their destruction, their removal from the custody of their creating Agency, or their transfer to the Tasmanian Archive & Heritage Office.

Schedule elements and arrangement

The administrative functions covered by this schedule are arranged in alphabetical order as function headings. The activities performed under each function are listed in alphabetical order within each function.

- **Reference**

All function and activity headings and disposal classes are allocated a reference number. These reference numbers are used, in conjunction with the schedule number, to identify records in the Tasmanian Archive & Heritage Office disposal documentation. These numbers can also be used by agencies, in the same way, to indicate disposal authorisation in their records control systems, where the records have been registered in these systems.

- **Disposal classes**

The groups of records that document, and are derived from, the performance of the functions and activities are listed as disposal classes under each function/activity set.

It should be noted that Disposal Classes have been described in functional terms irrespective of the format or medium in which the records were created.

- **Status**

All disposal classes have either 'PERMANENT' or 'TEMPORARY' status. Records identified as 'PERMANENT' are those that will be transferred to the Archives Office to be retained as State archives. 'TEMPORARY' records are those that can be destroyed under the authority of this schedule.

- **Disposal action**

All temporary records identified in this schedule will have a disposal action which specifies the length of time for which the record must be retained before it can be destroyed under this authorisation.

Review of the schedule

It is the responsibility of agencies to monitor administrative, legal or regulatory changes which may result in the need to alter disposal class descriptions or disposal actions for records covered by this schedule. When this occurs, this schedule should not be used to dispose of those records and the State Archivist should be informed of the need to revise the schedule. If necessary, the procedures for the disposal of unscheduled records can be used in the interim. Reviews may also be initiated by the Tasmanian Archive & Heritage Office.

Contacts

Any enquiries relating to this schedule should be directed in writing to the Tasmanian Archive & Heritage Office, 91 Murray Street, Hobart, email gisu@education.tas.gov.au, phone 03 6165 5581

TASMANIAN ARCHIVE & HERITAGE OFFICE

DISPOSAL AUTHORISATION No. 2382

Title: Disposal Schedule for Functional records of the Tasmanian Audit Office

Authorisation:

Under Section 20 (2) (b) of the *Archives Act 1983*, I hereby authorise 'relevant authorities' (as defined in Section 3 of that Act) to manage the disposal of the records described in this schedule in accordance with the procedures specified herein.

Ross Latham
State Archivist

Document Development History
Build Status

Version	Date	Author	Reason	Sections
2.0	August 2015	Chris Woods	New Template	All
1.0	29 August 2011	Deborah Drinkell	Initial Release	All

Amendments in this Release

Section Title	Section Number	Amendment Summary
All	All	New Template

INTERPRETATION

Definitions

Permanent records are those that will be transferred to the Tasmanian Archive & Heritage Office to be retained as State Archives. The Archives Act 1983 establishes 25 years as the maximum required timeframe for the transfer of permanent records to the Tasmanian Archive & Heritage Office unless an extension of time has been approved by the State Archivist.

Temporary records are those that can be destroyed under the authority of this schedule after a minimum retention period, or once certain requirements have been met.

Coverage

This schedule covers functional records of Tasmanian Audit Office.

This schedule **does not cover pre-1960 records**. The disposal of those records should be managed according to the procedures for unscheduled records.

The *Disposal Schedule for Short-term Value Records - DA No. 2158* covers the disposal of short-term value records which are created by most agencies. These documents are usually of a trivial nature or of such short-term value that they do not support or contribute to the business functions of the agency.

Records not covered by these schedules, or other authorised disposal schedules, should be disposed of according to the current Tasmanian Archive & Heritage Office procedures for unscheduled records.

Preservation of records

Section 10 (1) (a) of the *Archives Act 1983* requires agencies to preserve records until they are dealt with under the Act. This places a statutory obligation on agencies to ensure that all records, regardless of format, remain accessible while they are in the custody of the agency.

Permanent records

All disposal classes of records identified as having 'PERMANENT' status in this schedule should be transferred to the Archives Office 25 years after the date of creation. Agencies may make application to the Tasmanian Archive & Heritage Office for earlier transfer of particular groups of records and the Tasmanian Archive & Heritage Office may also initiate an earlier transfer arrangement.

Records for transfer should be arranged and described in accordance with any instruction provided by the Tasmanian Archive & Heritage Office.

Temporary records

All records identified as having 'TEMPORARY' status in this schedule will have a disposal action which is the authorised date for destruction. These disposal actions specify minimum retention periods. Temporary records can be kept as long as the agency wishes following the expiration of the specified period, but the provisions of the *Archives Act 1983* regarding their proper care and custody will still apply to them.

Frequently the disposal actions will refer to '**after action completed**' which means after completion of the transaction to which the records relate. The disposal action '**destroy when reference ceases**' authorises the destruction of records when all business needs to refer to the records have ceased.

Destruction of records

The destruction method chosen for records authorised for destruction in this schedule should be appropriate to the medium in which the record exists. It is the responsibility of the agency to ensure that the identified records are actually destroyed, and that this process is confidential and secure. The following issues should be considered before destruction of any documents.

Right to Information

Right to Information legislation prescribe rights and processes for access to documents held by government agencies. If a request for access under the legislation has been lodged, all records relevant to the request, regardless of whether they are due for destruction, must be identified and preserved until action on the request and any subsequent reviews are completed.

Personal Information Protection

Personal Information Protection legislation provides appropriate safeguards for government agencies in collecting and handling individual's personal information, creating statutory obligations and a right to make a privacy complaint. If an application is in progress, all records relevant to the application must be identified and preserved until the action and any subsequent actions are completed.

Other investigations or inquiries

If an investigation or inquiry is in progress, all records relevant to the investigation or inquiry must be identified and preserved until the action and any subsequent actions are completed.

Records relating to indigenous people

Key recommendations of the Bringing Them Home Report 1997 relate to the need for the identification, preservation, indexing, management and access to records relating to Indigenous individuals, families and/or communities in accordance with established privacy principles.

Records relating to indigenous families and communities or which document links between indigenous people and localities are not to be destroyed and should be the subject of consultation with the Tasmanian Archive & Heritage Office.

Native title

If a native title claim is in progress, all documents relevant to the claim must be identified and preserved until the action and any subsequent actions are completed.

Registration of destruction

Central to the accountability process built into the disposal schedules is the requirement that agencies maintain a *Register of Records Destroyed*. It is important to recognise that the formal evidential record of destruction is contained in this registration process. The register is to be made available to the State Archivist (or his nominee) on request.

The register must be clearly identified as the *Register of Records Destroyed* (under Section 20 (2) (b) of the *Archives Act 1983*) and should include the name of the agency. The register can be the same used for registering destructions authorised under other disposal schedules. A sample format indicating the required elements for the register and related procedures are available on the Tasmanian Archive & Heritage Office website.

01.00.00	<p>FINANCIAL AUDIT</p> <p>The function of providing to Parliament independent and impartial assurance regarding public sector financial accountability and performance. Includes audits on the financial statements of audit entities, including audit methodology and determination of audit fees.</p> <p>See 02.00.00 PERFORMANCE AND COMPLIANCE AUDITS for non-financial audits</p>	
01.01.00	The processes associated with the receipt of requests to conduct audits by arrangement	
01.01.01	Register of requests for audits by arrangement.	PERMANENT
01.01.02	Requests for audits by arrangement that eventuate in a financial audit	TEMPORARY Destroy 7 years after action completed
01.01.03	Requests for audits by arrangement that do <u>not</u> eventuate in a financial audit	TEMPORARY Destroy 2 years after action completed
01.02.00	<p>Audits</p> <p>The process of auditing the financial statements and associated accounting records and systems of accountable authorities (such as state entities, audited subsidiaries of state entities, and the Treasurer’s Annual Financial Report, incorporating the Public Account). Includes elements of probity and waste. Records may include:</p> <ul style="list-style-type: none"> • Financial statements • Working papers • Evidence (client reports and documentation) • Client correspondence • Engagement letters • Audit strategy • Representation letters • Management letters • Memorandum of audit findings <p>See DA2157 05.05.01 FINANCIAL MANAGEMENT - AUDIT for records relating to the independent audit of financial statements of the Auditor-General.</p> <p>See DA2157 05.10.00 FINANCIAL MANAGEMENT – CONTRACTING-OUT for records relating to the external audit service provider arrangements</p>	
01.02.01	<p>Audit File. Records include:</p> <ul style="list-style-type: none"> • Client correspondence • Audit working papers 	TEMPORARY Destroy 7 years after audit file is finalised
01.03.00	<p>Committees</p> <p>The activities associated with the management of financial audit related committees (internal and external, private, local, state, Commonwealth etc.) Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes, agendas etc. Includes external representation and client audit committees.</p> <p>See MEETINGS for forums and the meeting of individuals and groups that are not considered committees.</p> <p>See DA2157 – STAFF DEVELOPMENT – COMMITTEES for internal and branch committees</p>	
01.03.01	<p>Records of external committees where the agency does not have the executive role.</p> <p>See 01.02.02 for audit committee papers that are incorporated into the audit file</p>	TEMPORARY Destroy when reference ceases

01.04.00	Complaints The process of handling public reaction to the Tasmanian Audit Office’s policies or services and those of its clients. Includes anonymous letters and letters of complaint received from the public. Also includes initial complaints from clients over audit fee disputes	
01.04.01	Register of complaints	PERMANENT
01.04.02	Records documenting complaints regarding audit clients where an audit or investigation eventuates	TEMPORARY Destroy 7 years after action completed
01.04.03	Records documenting complaints regarding financial audit services. Includes: <ul style="list-style-type: none"> • Audit fee disputes 	TEMPORARY Destroy 5 years after action completed
01.04.04	Acknowledgement of complaints	TEMPORARY Destroy 2 years after action completed
01.05.00	Compliance The activities associated with complying with mandatory or optional accountability, legal or quality standards or requirements to which the organisation is subject. Includes compliance with legislation and national and international standards, such as the International Accounting Standards Board (IASB), the Australian Accounting Standards Board (AASB), the International Audit and Assurance Standards Board (IAASB), the Auditing and Assurance Standards Board (AUASB), and Corporations law.	
01.05.01	Quality assurance reviews of financial audits such as external, internal, and peer reviews for compliance with auditing standards. Records include: <ul style="list-style-type: none"> • Compliance checklists • Report on findings 	TEMPORARY Destroy 5 years after action completed
01.06.00	Feedback The records related with obtaining comment from clients and auditees on the audit process and reports. Includes client and parliamentary surveys.	
01.06.01	Formal external survey reports and findings	TEMPORARY Destroy 5 years after action completed
01.06.02	Records relating to the administration of surveys	TEMPORARY Destroy 1 year after action completed
01.07.00	Liaison The activities associated with maintaining regular general contact between the organisation and professional associations, professionals in related fields, other public and private sector organisations and community groups. Includes sharing informal advice and discussions, membership of professional associations and collaborating on projects that are not joint ventures. See COMMITTEES or MEETINGS for liaison through committees or meetings. See AUDITS for client liaison that forms part of the audit file.	
01.07.01	Guidance and consultation to/from bodies such as the Department of Treasury and Finance on financial audit matters. Includes: <ul style="list-style-type: none"> • Feedback and reviewing of Model Statements • Discussions with Deputy Secretary (Treasury and Finance) <p>See DA2157 05.02.01 FINANCIAL MANAGEMENT – ADVICE for general financial management liaison</p>	TEMPORARY Destroy 2 years after action completed
01.07.02	Records documenting general contact with clients, Chief Executive officers, General Managers and members of Parliament	TEMPORARY Destroy 2 years after action completed

01.08.00	<p>Meetings The activities associated with gatherings held to formulate, discuss, update, or resolve issues and matters pertaining to financial audit (includes agenda and minutes).</p> <p>See COMMITTEES for the meeting of committees and task forces.</p> <p>See DA2157 – STAFF DEVELOPMENT – MEETINGS for internal and branch meetings</p> <p>See 01.02.02 for documentation of client meetings that forms part of the audit file</p>	
01.08.01	Minutes, agendas and supporting documentation of meetings of groups such as Financial Audit Services Team, Managers Group, Methodology Group and IPSAM User Group	TEMPORARY Destroy 2 years after action completed.
01.09.00	<p>Methodology The approach to conducting financial audits (including elements of probity and waste) in compliance with Australian Auditing Standards. Includes guidance on how to plan and conduct audits to assess risk, and to ensure proper accounting frameworks are used.</p>	
01.09.01	Audit policy and guidance framework	TEMPORARY Destroy 7 years after action completed
01.10.00	<p>Planning The process of formulating ways in which financial audit management objectives can be achieved. Includes determination of services needs and solutions to those needs, such as determination of audit fees, staff rotations and external audit arrangements.</p> <p>See DA 2157 - STRATEGIC MANAGEMENT - PLANNING for overall planning to achieve the Tasmanian Audit Office's corporate objectives.</p> <p>See COMPLAINTS for dispute of audit fees.</p> <p>See DA 2157 – FINANCIAL MANAGEMENT – BUDGETING for records relating to charge-out rates.</p>	
01.10.01	Records documenting annual staffing allocation records, including staff rotations, setting of teams for audit cycle and delegations by Auditor-General (to allow signing of audit opinions).	TEMPORARY Destroy 7 years after action completed
01.10.02	Records relating to the determination of audit fees	TEMPORARY Destroy 7 years after action completed
01.11.00	<p>Policy The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which the Tasmanian Audit Office's financial audit operating procedures are determined.</p>	
01.11.01	Records illustrating the development of policy and documenting policy decisions and the establishment of precedents. For example fee setting policy	PERMANENT
01.12.00	<p>Presentations The activity of giving addresses to Parliament, audit clients and other bodies for professional and government relations purposes after completion of an audit. Includes speeches and multi-media presentations.</p> <p>See DA 2157 GOVERNMENT RELATIONS for briefings by Auditor-General to new members of Parliament</p>	
01.12.01	Presentations to Parliament	TEMPORARY Destroy 2 years after action completed
01.12.02	Presentations to Local Government General Managers or other relevant groups, and records documenting seminars for clients	TEMPORARY Destroy when reference ceases

01.13.00	Procedures Standard methods of operating applied by the Tasmanian Audit Office according to formulated policy. Also includes guidance on audit processes	
01.13.01	Guidance on audit processes. Includes: <ul style="list-style-type: none"> • Interpretations on audit standards • Auditor-General Report guides 	TEMPORARY Destroy when reference ceases
01.14.00	Reporting The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes reports to Parliament. Records include agenda, briefing, business, discussion papers etc., proposals, reports, reviews and returns, as well as audit opinions, management letters and memorandums of findings. See DA2157 – PUBLICATION – PRODUCTION for the formal published document (Auditor-General’s Report) resulting from this activity.	
01.14.01	Final versions of independent audit reports (audit opinions)	PERMANENT
01.14.02	Administrative arrangements for report production. Includes tabling arrangements, drafting and comments to/from clients	TEMPORARY Destroy 2 years after report tabled.
02.00.00	PERFORMANCE AND COMPLIANCE AUDIT The function of providing to Parliament independent and impartial assurance through the conduct of performance, compliance and regulatory audits on public sector entities in response to legislative requirements, public interest or requests and inquiries. See FINANCIAL AUDITS for financial audits	
02.01.00	Audit requests The processes associated with the receipt of requests to conduct audits (includes requests from the Treasurer, Public Accounts committee, Ombudsman, Integrity Commission or general public).	
02.01.01	Register of audit requests	PERMANENT
02.01.02	Requests for audits that eventuate into a performance, compliance or regulatory audit or special investigation.	TEMPORARY Destroy 7 years after audit closed
02.01.03	Requests for audits that do <u>not</u> eventuate into a performance, compliance or regulatory audit or investigation.	TEMPORARY Destroy 7 years after action completed
02.02.00	Audits The activities involved in the conduct of non-financial audits. Records may include supporting documentation (working papers), evidence (client reports and documentation), and client correspondence. See AUDIT under relevant functions in DA2157 for records relating to the periodic review of the Tasmanian Audit Office.	
02.02.01	Client correspondence. Records include: <ul style="list-style-type: none"> • Statements and comments from clients • Notifications from Auditor-General to Heads of Agency (audit commencement and completion) 	TEMPORARY Destroy 7 years after audit closed
02.02.02	Audit reference material. Records include: <ul style="list-style-type: none"> • Client annual reports and other publications sourced from the public domain. • Client data and statistics. 	TEMPORARY Destroy 6 months after audit closed

02.02.03	Audit working papers. Records include: <ul style="list-style-type: none"> • File notes • Data analysis • Audit procedure checklists See 02.05.01 for quality assurance checklists	TEMPORARY Destroy 7 years after audit closed.
02.03.00	Committees The activities associated with the management of performance and compliance audit related committees (internal and external, private, local, state, Commonwealth etc.) Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes, agendas etc. Includes external representation and Audit committees. See DA2157 – STAFF DEVELOPMENT – COMMITTEES for internal and branch committees	
02.03.01	Records documenting committees where the agency has the executive role. For example Audit Advisory Committee.	TEMPORARY Destroy 7 years after action completed
02.03.02	Records documenting the administration of committees	TEMPORARY Destroy 2 years after action completed
02.04.00	Complaints The process of handling public reaction to the Tasmanian Audit Office's policies or services and those of its clients. Includes anonymous letters and letters of complaint received from the public	
02.04.01	Register of complaints	PERMANENT
02.04.02	Records documenting complaints regarding audit clients where an audit or investigation eventuates	TEMPORARY Destroy 7 years after audit closed
02.04.03	Records documenting complaints regarding performance and compliance audit services	TEMPORARY Destroy 5 years after action completed
02.04.04	Acknowledgement of complaints	TEMPORARY Destroy 2 years after action completed
02.05.00	Compliance The activities associated with complying with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements to which the organisation is subject. Includes compliance with legislation and national and international standards, such as IAASB and AUASB.	
02.05.01	Records documenting conformity with assurance standards in audit engagement for performance and compliance auditing. Records include: <ul style="list-style-type: none"> • Control sheets • Quality assurance procedural checklist. 	TEMPORARY Destroy 7 years after audit closed
02.06.00	Feedback The records related with obtaining comment from clients, auditees and the Auditor-General on the audit process and reports. Includes client and parliamentary surveys	
02.06.01	Formal external survey reports and findings	TEMPORARY Destroy 7 years after action completed
02.06.02	Post-audit surveys of performance and compliance audits by Auditor-General.	TEMPORARY Destroy 2 years after action completed
02.06.03	Records relating to the administration of surveys	TEMPORARY Destroy 1 year after action completed

02.07.00	Liaison The activities associated with maintaining regular general contact between the organisation and professional associations, professionals in related fields, other public and private sector organisations and community groups. Includes sharing informal advice and discussions, membership of professional associations and collaborating on projects that are not joint ventures. See COMMITTEES or MEETINGS for liaison through committees or meetings.	
02.07.01	Guidance and consultation at operational level on performance and compliance matters	TEMPORARY Destroy 2 years after action completed
02.07.02	Records documenting general contact with clients, Chief Executive officers, General Managers and members of Parliament.	TEMPORAR Destroy 2 years after action completed
02.08.00	Meetings The activities associated with gatherings held to formulate, discuss, update or resolve issues and matters pertaining to the management of the section (includes agenda and minutes). See DA2157 – STAFF DEVELOPMENT – MEETINGS for internal and branch committees.	
02.08.01	Minutes, agendas and supporting documentation of meetings. For example public Accounts Committee on performance and compliance related matters.	TEMPORARY Destroy 2 years after action completed
02.09.00	Methodology The approach to conducting performance, compliance and regulatory audits in compliance with relevant standards.	
02.09.01	Audit policy and guidance manual	PERMANENT
02.09.02	Templates of audit checklists	TEMPORARY Destroy when superseded
02.10.00	Planning The process of formulating ways in which performance and compliance audit management objectives can be achieved. Includes determination of services needs and solutions to those needs such as topic selection and team arrangements (including instructions and project timekeeping). Also includes annual plan of work. See DA2157 – STRATEGIC MANAGEMENT – PLANNING for overall planning to achieve the Tasmanian Audit office's corporate objectives	
02.10.01	Project hours and timekeeping of audits	TEMPORARY Destroy when reference ceases
02.10.02	Audit planning checklists	TEMPORARY Destroy 7 years after audit closed
02.10.03	Audit topic proposals and project scoping	TEMPORARY Destroy 7 years after audit closed
02.10.04	Records supporting audit topic proposals such as references and notes to file.	TEMPORARY Destroy when reference ceases
02.10.05	Audit planning memorandums	PERMANENT
02.10.06	Annual plan of work. See DA2157 16.14.01 STRATEGIC MANAGEMENT – PLANNING for organisation-wide Annual Plan of Work	TEMPORARY Destroy when reference ceases

02.11.00	Presentations The activity of giving addresses to Parliament, audit clients and other bodies for professional and government relations purposes after completion of an audit. Includes speeches and multi-media presentations.	
02.11.01	Presentations to Parliament	TEMPORARY Destroy 2 years after action completed
02.11.02	Presentations to other relevant groups	TEMPORARY Destroy when reference ceases
02.12.00	Reporting The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes reports to Parliament. Records include agenda, briefing, business, discussion papers etc., proposals, reports, reviews and returns. See DA2157 – PUBLICATION – PRODUCTION for the formal published document (Special Report) resulting from this activity.	
02.12.01	Drafts of Auditor-General Special reports that are not included in the audit file.	TEMPORARY Destroy 6 months after publication of Report
02.12.02	Drafts of Auditor-General Special Reports that are included in the audit file.	TEMPORARY Destroy 7 years after audit closed.
03.00.00	STATUTORY ROLES The function of carrying out statutory requirements in accordance with legislation that falls outside the scope of conducting audits.	
03.01.00	Salary Determinations The process of determining the salaries of justices of the Supreme Court (under the <i>Supreme Court Act 1887</i>) and Parliamentarians (under the <i>Parliamentary Salaries, Superannuation and Allowances Act 1973</i>). Also includes the records associated with the determination of the Salary of the Auditor-General.	
03.01.01	Records documenting the determination of salaries of Chief Justices of the Supreme Court	TEMPORARY Destroy 7 years after action completed
03.01.02	Records documenting the determination of salaries of parliamentarians and electoral allowances.	TEMPORARY Destroy 7 years after action completed
03.01.03	Records documenting the determination of the salary of the Auditor-General.	TEMPORARY Destroy 7 years after action completed.