

Reference	Description	Statutory Provisions	Retention Period	Action at End of Retention	Contains Personal Information	Indicative Protective Marking	Notes	Secondary Reference
AD1 Audit Reports/Files								
AD1.1 Audit Reports								
AD1.1.1	General Audit Reports (including discussion documents, interim and final reports) - PAPER	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain from year records created for 3 years.	SECURE DISPOSAL	Y	OFFICIAL		
AD1.1.2	General Audit Reports (including discussion documents, interim and final reports) - ELECTRONIC	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain from year records created for 3 years.	Transfer to Archives	Y	OFFICIAL		
AD2 Audit Process								
AD2.1 Reference								
AD2.1.1	Terms of Reference (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years or until next audit is completed.	SECURE DISPOSAL	N	OFFICIAL		
AD2.1.2	Terms of Reference (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years.	Transfer to Archives	N	OFFICIAL		

AD2.1.3	Assignment Sheets /Audit Briefs (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years or until next audit is completed.	SECURE DISPOSAL	Y	OFFICIAL		
AD2.1.4	Assignment Sheets/Audit Briefs (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years.	Transfer to Archives	Y	OFFICIAL		
AD2.1.5	Audit Test Programs (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years or until next audit is completed.	SECURE DISPOSAL	N	OFFICIAL		
AD2.1.6	Audit Test Programs (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years..	Transfer to Archives	N	OFFICIAL		
AD2.2 Plans								
AD2.2.1	Audit Plans (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 4 years.	SECURE DISPOSAL	N	OFFICIAL		

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AD2.4.1	Meeting minutes relating to Audits undertaken or advice (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years.	SECURE DISPOSAL	Y	OFFICIAL		
AD2.4.2	Meeting minutes relating to Audits undertaken or advice (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years.	Transfer to Archives	Y	OFFICIAL		
AD2.5 Working Papers								
AD2.5.1	Working Papers (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years.	SECURE DISPOSAL	Y	OFFICIAL		
AD2.5.2	Working Papers (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	Retain for 3 years.	Transfer to Archives	Y	OFFICIAL		
AD3 Enforcement								
AD3.1 Fraud Investigation								
AD3.1.1	Fraud Investigation Reports (Paper) & Working Papers	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	6 years after Legal proceedings have been completed.	SECURE DISPOSAL	Y	OFFICIAL - SENSITIVE		

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Y	OFFICIAL
N	OFFICIAL - SENSITIVE
	NOT PROTECTIVELY MARKED