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	,	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	records created	SECURE DISPOSAL	Υ	OFFICIAL		
AD1.1.2	-	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	records created	Transfer to Archives	Y	OFFICIAL		
AD2	Audit Process							
AD2.1	Reference					_		
AD2.1.1	Terms of Reference (Paper)	Audit Regulations 2011	years or until	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	years or until	SECURE DISPOSAL	Υ	OFFICIAL	
AD2.1.4		Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	Transfer to Archives	Y	OFFICIAL	
AD2.1.5	(Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years or until	SECURE DISPOSAL	N	OFFICIAL	
AD2.1.6	(Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years	Transfer to Archives	N	OFFICIAL	
AD2.2	Plans				1		
AD2.2.1	Audit Plans (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	SECURE DISPOSAL	N	OFFICIAL	

AD2.2.2	Audit Plans (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	Transfer to Archives	N	OFFICIAL	
AD2.2.3	Audit Strategies (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	SECURE DISPOSAL	N	OFFICIAL	
AD2.2.4	Audit Strategies (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	Transfer to Archives	N	OFFICIAL	
AD2.3	Correspondence						
AD2.3.1	Correspondence relating to Audits undertaken or advice (Paper)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years or until	SECURE DISPOSAL	Y	OFFICIAL	
AD2.3.2	Correspondence relating to Audits undertaken or advice (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	Transfer to Archives	Y	OFFICIAL	
AD2.4	Meetings						

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	years.	SECURE DISPOSAL	Υ	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	years.	Transfer to Archives	Υ	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	years.	SECURE DISPOSAL	Υ	OFFICIAL	
AD2.5.2	Working Papers (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	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	Legal	SECURE DISPOSAL	Υ	OFFICIAL - SENSITIVE	

AD3.1.2	Reports (Electronic)	Local Government Act 1972; Accounts and Audit Regulations 2011 & 2015; Public Sector Internal Audit Standards	years.	Transfer to Archives	Υ	OFFICIAL - SENSITIVE	
AD3.1.3	Counter Fraud Investigation records (relating to Housing and Business Rates) Please refer also to the retention policies held by Housing and Customer Services (Paper)		Retain for 3 years or where legal proceedings have been completed there may be a requirement to retain for 6 years after this date.	SECURE DISPOSAL	Y	OFFICIAL - SENSITIVE	
AD3.1.4	Counter Fraud Investigation records (relating to Housing and Business Rates) Please refer also to the retention policies held by Housing and Customer Services (Paper)		Retain for 3 years.	Transfer to Archives	Y	OFFICIAL - SENSITIVE	
AD4	Service Delivery Consultation	L		l.	L		CM3.1

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