

Pennsylvania Office of Administration  
Office of Enterprise Records Management  
Records Retention and Disposition Schedule  
Approved by the Executive Board

Records Retention and Disposition Schedule  
By Bureau

3/16/2016

**Agency:** 000                      General Retention Schedules  
**Bureau:** G100                    Audits

Item Number	Description	Media Code	Vital Record	Agency Retn	SRC Retn	Disp Code
G100.001	Audits	M	No	7Y	0Y	1
	<p>Audit reports and audit-related information and documentation for audits of administrative departments, boards, commissions and local agencies by independent auditors (including the Department of the Auditor General), the Office of the Budget, Bureau of Audits, and agency audit organizations. Includes replies to the audit report and corrective action plans.</p> <p>*Audited AGY - Retain seven (7) years after the audit issuance date or until all litigation, claims and audit issues have been resolved, whichever is longer.</p>					
G100.002	Audit Work Papers	M	No	7Y	0Y	1
	<p>Records documenting an engagement performed in accordance with Generally Accepted Government Auditing Standards (or other professional standards), of an agency's or state grant contract recipient's financial accounts, processes, and compliance with grant contract requirements. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Correspondence related to each engagement;</li> <li>• Reports delivered to the agency;</li> <li>• Replies from the agency; and</li> <li>• Management reviews.</li> </ul> <p>*Auditing AGY - Retain seven (7) years after the audit issuance date or until all audit issues have been resolved, whichever is longer.</p>					
G100.003	Audits of Subrecipients of Federal or Agency Grants by External Auditors	M	No	3Y	0Y	1
	<p>Reports prepared by external auditors for subrecipients of federal or agency grants, including, but not limited to:</p> <ul style="list-style-type: none"> <li>• All audit-related information and documentation;</li> <li>• Replies to the audit report; and</li> <li>• Corrective action plans.</li> </ul> <p>*Grantor AGY - Retain three (3) years after the audit issuance date, three (3) years after all audit issues have been resolved, or for the specific retention period established by applicable federal or state audit requirements, whichever is longer.</p>					