

State of Nevada Internal Audits: Post Review Section

Version Date: 09/18/2013

2006154 Post Review Files

Reviewed: 9/20/2006

Description: This record series is used to conduct compliance reviews in accordance with NRS chapter 353A025. The files contain information grouped into major categories including, but not limited to: (a) Review Program; (b) Work Paper Review (Lead Conference / Entrance Conference, engagement letters, post-review process appendix, etc.); (c) Documentation (Appendix B used for attribute testing, closing conference); (d) Management Letter / Advisory Comments / Summary of Findings (Summary of Findings with supportive documentation, advisory comments, agencies response, etc.); (f) Preparation and Planning (department website and organizational chart, prior audit documentation, prior post-review documentation, Financial Management work papers, Internal Audit work papers, etc.); (g) Sampling (DAWN computer printouts, attribute sampling, etc.); (h) Walk Trough (copies of accounting and financial documents, etc.); (j) Other (risk assessment conclusions, applicable references, database - percent compliance for fiscal year unit and budget account reports, etc.) and other supportive documentation.

Retention: Retain these records for a period of seven (7) calendar years from the date of the final audit report.

Disposition: Destroy Securely

2010013 Report on Internal Controls

Reviewed: 4/14/2010

Description: These records document the self-assessment reports from agencies on their actual and written internal control procedures (See NRS 353A.025). The record may contain but is not limited to:

* Checklist reports with supportive documentation

* Related correspondence

Retention: Retain these records for a period of five (5) calendar years from the date the report was due.

Disposition: Destroy