

State of Nevada Governor's Finance Office, Internal Audit

Version Date: 2/10/2016

2016003 Agency Training Audit Plan

Description: This record series is used to document the annual training plan required by NRS 353A.045(2). The files may contain the names of agencies that the division will provide training and assistance for the next fiscal year.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year in which they were submitted to the Director of the Governor's Finance Office.

Disposition: Destroy

2006145 Annual Plan

Description: These records document the audit plan of the Division (See NRS 353A.045 (4)). The files may contain but are not limited to: Audit Plan including revisions; supporting documentation, and; related correspondence

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year in which the plan was submitted to the Executive Branch Audit committee.

Disposition: Permanent: Transfer to State Archives

2006146 Annual Report

Description: This record series documents the annual report of accomplishments submitted to the Executive Branch Audit Committee (EBAC) in accordance with NRS 353A.065. The files may contain: Annual Reports (including reports on the Internal Audits Section, Financial Management Section and Post Review Section), staff reports, statistical reports, report of Performance Indicators, supporting documentation and related correspondence.

Retention: Retain these records for a period of five (5) calendar years from end of the calendar year in which the report was submitted to the Executive Branch Audit Committee.

Disposition: Permanent: Transfer to State Archives

2006147 Audit Workpapers

Description: This record series is used to conduct internal audits and periodic compliance reviews in accordance with NRS chapter 353A. The files contain information grouped into major categories including, but not limited to: (a) Administrative and Report File (EBAC minutes, review checklist, staffing and independence reports, etc.); (b) Survey File (General Audit Survey, Pre-audit conference, Audit process handout, request for information letters, copies of laws - regulations & policies, copies of strategic plans - mission statements - objectives & goals, etc.); (c) Detailed Survey (report); (d) Audit Risk and Audit Plan (report); (e) Testing & Evaluation; (f) Six Month Follow-Up File (audit follow-up checklist, report to EBAC, interim implementation updates from agency, etc.); (g) Annual Follow-Up File (checklist, Annual Report to Agency & DIA's Analysis and Response, agency response, etc.); (h) Other EBAC Requests; (j) LCB Audit Follow-Up File (checklist, corrective action plans, 5 month status report from agency, etc.) and supportive documentation.

Retention: Retain these records for a period of seven (7) calendar years from the end of the calendar year in which the final audit report was prepared.

Disposition: Destroy Securely

2006148 Biennial Compliance Reports

Description: This record series documents the biennial reports of compliance required by NRS 353A.025. The files may consist of: biennial report of compliance by executive branch agencies to the Director of the Governor's Finance Office (NRS 353A.025 (2)), the Director's report regarding the status of internal accounting and administrative controls (See NRS 353A.025 (4)) to the Director of the Legislative Counsel Bureau, the Governor and the Legislative Auditor, supporting documentation and related correspondence.

Retention: Retain these records for a period of four (4) calendar years from the end of the calendar year in which the report was submitted to the Legislative Counsel Bureau, Governor and Legislative Audit.

Disposition: Permanent: Transfer to State Archives

2006162 Final Audit Reports

Description: This record series documents the final report of internal audits in accordance with NRS chapter 353A.

Retention: Retain these records for a period of twenty (20) calendar years from the end of the calendar year in which the final audit report was prepared.

Disposition: Permanent: Transfer to State Archives

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2006153 Internal Controls Training Class Files

Description: This record series is used to develop, conduct and evaluate training required by NRS 353A.055 and NAC 353A.100. The files may contain: tests, class attendance, training materials, supportive documents and related correspondence.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year in which the class was conducted.

Disposition: Destroy

2006151 LCB Audit Follow-Up Workpapers

Description: This record series is used to conduct follow-up audits and periodic compliance reviews on audits completed by the Audit Division of the Legislative Counsel Bureau (LCB). The files may contain: checklist, corrective action plans, copy of LCB audit report, audit follow-up matrix, 5-month status report from agency (with supportive documentation) and related correspondence.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year in which the final audit report was prepared.

Disposition: Destroy Securely

2016006 Procurement Card Applications

Description: This record series documents the review and approval of agency internal controls for procurement cards. Records may include but are not limited to authorizations, applications, internal review/approval form, and related correspondence.

Retention: Retain for a minimum period of thirty (30) days from the submission of the approval form to the State Purchasing Division.

Disposition: Destroy

2010013 Report on Internal Controls

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, and; related correspondence

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

Disposition: Destroy

2006154 Review Files

Description: This record series is used to conduct compliance reviews in accordance with NRS chapter 353.090. The files may contain but are not limited to: Review Program, agency background information, engagement letters, DAWN printouts, to determine attribute sampling, list of transactions for attribute sampling, backup for issues noted, internal control walkthroughs, percent compliance of transactions tested, management letters, summary of findings report, agency response, and other supportive documentation.

Retention: Retain these records for a period of seven (7) calendar years from the end of the calendar year of the final review.

Disposition: Destroy Securely

2016004 State Fraud, Waste and Abuse Hotline Files

Description: This record series is used to document inquiries into issues left on the State Fraud, Waste and Abuse hotline as required by NRS 353A.049. The files may contain input forms (which includes names and contact information of hotline callers along with a description of the issue), research material, determination of the issues, "Fraud Call Summary" report, supportive documentation, and related correspondence.

Retention: Retain these records for a period of three (3) calendar years from the end of the calendar year in which the report was submitted to the Director of the Governor's Finance Office.

Disposition: Destroy Securely