

State of Nevada EDU: Administrative and Fiscal Services: Audit Section

Version Date: 10/16/2013

2007113 Audit Workpapers: Financial Audit

Reviewed: 12/12/2007

Description: This record series is used to conduct a financial audit of school districts, charter schools and other entities (See NRS 387.304 (2)). The files may include, but are not limited to: Audit review sheets; Resolution sheets; Questionnaires; Preliminary report; Record of conferences; Supportive material, and; Related correspondence

Retention: Retain these records for a period of three (3) fiscal years from the fiscal year to which the audit pertains.

Disposition: Destroy Securely

2007112 Audit Workpapers: Nutrition Audits

Reviewed: 12/12/2007

Description: This record series is used to audit school districts, charter schools and other entities for verification of Nutrition Program funds. The files may include, but are not limited to: Sub-recipient logs; Audit review sheets; Resolution sheets; Questionnaires; Preliminary report; Record of conferences; Supportive material, and; Related correspondence

Retention: Retain these records for a period of three (3) federal fiscal years from the fiscal year to which the audit pertains.

Disposition: Destroy Securely

2007111 Audit Workpapers: Pupil Enrollment and Attendance Audit

Reviewed: 12/12/2007

Description: This record series is used to audit school districts, charter schools and other entities for validation of apportionments from the Distributive School Account (See NRS 387.304 (1)). The files may include, but are not limited to: Reports of enrollment and attendance (including copies of the master register of students and copies of the ethnic report of students); Audit review sheets; Resolution sheets; Questionnaires; Preliminary report; Record of conferences; Supportive material, and; Related correspondence

Retention: Retain these records for a period of three (3) fiscal years from the fiscal year to which the audit pertains.

Disposition: Destroy Securely

2007114 Reviews

Reviewed: 12/12/2007

Description: This record series is used to conduct reviews and report on various activities. The files include workpapers, correspondence, supportive materials and reports for the following areas (list is not inclusive): Indirect cost analysis; Class size reduction; Alternative schedules; Student organizations; Nevada Public Education Foundation; Department internal controls; Title I comparability (National Education Act); Alternative education programs; Quality control review of sponsor's CPA firm workpapers. and; Similar reviews

Retention: Retain these records for a period of three (3) calendar years from the end of the calendar year to which the review pertains.

Disposition: Destroy Securely