

DEPARTMENT OF GENERAL SERVICES  
Records Management Division

SCHEDULE  
NO. 564A

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RECORDS RETENTION AND DISPOSAL SCHEDULE

University of Maryland at College Park		Comptroller
AGENCY		DIVISION
Item No.	Description	Retention
1.	<p><u>AMENDMENT TO ADD TO ITEM 1</u> <u>Auditing Office</u></p> <p>11. internal audit file</p> <p>May contain one or more of the following:</p> <ul style="list-style-type: none"> <li>a. auditor's report</li> <li>b. auditee's response</li> <li>c. audit program</li> <li>d. financial statements</li> <li>e. trial balance</li> <li>f. time analyses</li> <li>g. notes, memoranda and correspondence</li> <li>h. narratives and surveys</li> <li>i. transaction reviews</li> <li>j. compliance tests</li> <li>k. substantive tests</li> <li>l. analytical reviews</li> <li>m. copies of auditee's documentation</li> </ul> <p>Record copies of reports of audits are maintained by the Central Administration.</p>	<p>Retain for three (3) years or until all audit requirements have been fulfilled, then destroy.</p>

Schedule Approved by Department,  
Agency, or Division Representative

Schedule Authorized by  
Hall of Records Commission

10/24/83  
Date

*A. G. Chavez Jr.*  
Signature

Acting  
Comptroller  
Title

Date

State Archivist