CHARLES COUNTY GOVERNMENT
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. C-836

Agency: CHARLES COUNTY GOVERNMENT

Division/Unit: INTERNAL AUDIT

Item No.	Description	Retention
1	GENERAL CORRESPONDENCE Subject arrangement of original incoming letters, outgoing letters, memorandum, and any and all correspondence of the department or it's division.	Screen annually. Destroy material having no further administrative, fiscal, legal, or operational value. Retain permanently any material that serves to document the origin, development, and accomplishments of the department. Transfer periodically to the MD State Archives.
2	TIME AND ATTENDANCE Files may contain some or all of the following: leave requests, comptime request, weekly timesheets, etc.	Retain for 3 years, then destroy.
3	EMPLOYEE PERSONNEL RECORDS Files may contain some or all of the following: evaluations, awards, training, written correspondence, etc.	Retain for 3 years after termination, then destroy.
4	FISCAL YEAR BUDGETS Budget expenditure files for departments, tracking of expenses, invoices, purchase orders, check request, etc.	Retain for 3 years, then destroy.

Schedule Approved by Department, Agency, or Division Representative
Date 6/15/98
Signature Eugene T. Lauer
Typed Name Eugene T. Lauer
Title County Administrator

Schedule Authorized by State Archivist
Date JUN 2 2 1998
Signature Edward C. Papenfuse

CHARLES COUNTY GOVERNMENT
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE
(Continuation Sheet)

Schedule No. C-836

Agency: CHARLES COUNTY GOVERNMENT
Division/Unit: INTERNAL AUDIT

Item No.	Description	Retention
5	AUDIT FILES - GRANTS Includes audit workpapers and reports for annual audits of grants and/or special projects funded by the State. Ex: 911 Program, Agricultural Transfer Tax, etc.	Retain for 3 years, and until all grant requirements have been fulfilled, then destroy.
6	POSITION CONTROL AUDIT FILES May include: Monthly/quarterly report to Commissioners Month end query report Budgeted position control report (from Budget) Approved positions listings Position control report for positions not under Personnel Policies (from Payroll)	Retain for 1 year, and until all external audit requirements have been fulfilled, then destroy.
7	RETIREMENT PLAN AUDIT FILES May include: Semi-annual audit reports to Commissioners Audit workpapers Actuarial reports	Retain for 2 years, and until all external audit requirements have been fulfilled, then destroy.
8	RETIREMENT PLAN GENERAL FILES May include contracts, summary plan descriptions, policies and procedures, correspondence, etc.	Screen annually. Destroy material having no further administrative, fiscal, legal, or operational value. Retain permanently any material that serves to document the origin, development, and accomplishments of the department. Transfer periodically to the MD State Archives.

CHARLES COUNTY GOVERNMENT
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE
(Continuation Sheet)

Schedule No. C-836

Agency: CHARLES COUNTY GOVERNMENT
Division/Unit: INTERNAL AUDIT

Item No.	Description	Retention
9	INVESTMENT AUDIT FILES May include: Quarterly and Semi-annual audit reports to Commissioners Audit workpapers	Retain for 2 years, and until all external audit requirements have been fulfilled, then destroy.
10	INVESTMENT GENERAL FILES May include contracts, state audit requirements, policies and procedures, correspondence, etc.	Screen annually. Destroy material having no further administrative, fiscal, legal, or operational value. Retain permanently any material that serves to document the origin, development, and accomplishments of the department. Transfer periodically to the MD State Archives.
11	GENERAL INTERNAL AUDIT FILES AND REPORTS May include special audit reports and audit workpapers on any number of issues which were requested by the Commissioners.	Retain for 2 years, and until all external audit requirements have been fulfilled, then destroy.

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794	AGENCY RECORDS INVENTORY PAGE ___ OF ___

1. Department/Agency	2. Division	3. Unit
Internal Audit		

DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. Record Series Title	5. Earliest Year/Latest Year
911 Audit Files	FY94 to FY96

6. Record Series Description (Briefly describe the types of informationn/documents/forms found in the series. Include the purpose or function of the series.

Audit workpapers for annual 911 audits for the State

7. Record Series Format(s)	8. Record Series Sequence	9. Volume
☒ Letter Size ☐ Microfilm ☐ Legal Size ☐ Computer Tape ☐ Bound Book ☐ Floppy Disk ☐ Audio Tape ☐ Video Tape ☐ Other (specify)	☐ Alphabetical ☐ Numerical ☒ Chronological ☐ Geographical ☐ Other (specify)	1 Number ☐ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify) 2" Binder
		10. Annual Accumulation 1 Number ☐ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify) 1/2" Binder

11. File is Used	12. File Becomes Inactive After
☐ Daily ☐ Weekly ☐ Monthly ✓ Annually	3 Number ☐ Month(s) ☒ Year(s)
13. Current Location(s) (Bldg., Floor, Room) Internal Audit in CCGB	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) ☐ Yes ☒ No
15. Access Restrictions ☐ Yes ☒ No (If Yes. cite Law(s) & Regulation(s)	16. Audit Requirements ☒ None ☐ State ☐ Federal ☐ Independent
17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software ☐ Yes ☒ No	18. Recommended Retention RETAIN FOR 3 years, THEN DESTROY.

19. Name and Title of Preparer	20. Telephone Number	21. Date
Margaret Wilkerson	301-645-0601	5-12-97

DGS 550-4 (Rev. 1/93)

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794	AGENCY RECORDS INVENTORY PAGE ____ OF ____
1. Department/Agency Internal Audit	2. Division	3. Unit

DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. Record Series Title	5. Earliest Year/Latest Year
Agricultural Transfer Tax Audit Files	FY96 to ____

6. Record Series Description (Briefly describe the types of informationr/documents/forms found in the series. Include the purpose or function of the series.

Audit workpapers for state audit report.

7. Record Series Format(s)	8. Record Series Sequence	9. Volume
☒ Letter Size ☐ Microfilm ☐ Legal Size ☐ Computer Tape ☐ Bound Book ☐ Floppy Disk ☐ Audio Tape ☐ Video Tape ☐ Other (specify) ____	☐ Alphabetical ☐ Numerical ☒ Chronological ☐ Geographical ☐ Other (specify) ____	1 Number ☐ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify) 1" Binder **10. Annual Accumulation** 1 Number ☐ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify) 1" Binder

11. File is Used	12. File Becomes Inactive After
☐ Daily ☐ Weekly ☐ Monthly ✓ Annually	3 Number ☐ Month(s) ☒ Year(s)
13. Current Location(s) (Bldg., Floor, Room) Internal Audit - CCGB	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) ☐ Yes ☐ No
15. Access Restrictions ☐ Yes ☒ No (If Yes, cite Law(s) & Regulation(s)	16. Audit Requirements ☒ None ☐ State ☐ Federal ☐ Independent
17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software ☐ Yes ☒ No	18. Recommended Retention RETAIL For 3 years, Then Destroy.

19. Name and Title of Preparer	20. Telephone Number	21. Date
Margaret Wilkerson Auditor	301-645-0601	5-12-97

DGS 550-4 (Rev. 1/93)

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794	AGENCY RECORDS INVENTORY PAGE ____ OF ____
1. Department/Agency Internal Audit	2. Division	3. Unit

DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. Record Series Title	5. Earliest Year/Latest Year
Position Control Audit files	1996 to 1997

6. Record Series Description (Briefly describe the types of informationn/documents/forms found in the series. Include the purpose or function of the series.

1) Monthly (quarterly beg. 6/97) report to Commissioners.
2) Query report as of month-end -- from NWS ~~[illegible]~~ database.
3) Budgeted position control report (prepared by Budget)
4) Position control report for positions not under Personnel policies (prepared by Payroll.
5) Approved positions listings.

Purpose: For audit purposes -- to report any unauthorized payroll changes to Co. Comm.

7. Record Series Format(s)	8. Record Series Sequence	9. Volume	10. Annual Accumulation
☒ Letter Size ☐ Microfilm ☐ Legal Size ☐ Computer Tape ☐ Bound Book ☐ Floppy Disk ☐ Audio Tape ☐ Video Tape ☐ Other (specify)	☐ Alphabetical ☐ Numerical ☒ Chronological ☐ Geographical ☐ Other (specify)	1/4 Number ☒ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify)	1/4 Number ☒ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify)

11. File is Used	12. File Becomes Inactive After
☐ Daily ☐ Weekly ☒ Monthly	12 Number ☒ Month(s) ☐ Year(s)

13. Current Location(s) (Bldg., Floor, Room)	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office)
Internal Auditors office in CCGB	☐ Yes ☒ No

15. Access Restrictions ☐ Yes ☒ No (If Yes, cite Law(s) & Regulation(s)	16. Audit Requirements
but contains confidential payroll info.	☒ None ☐ State ☐ Federal ☐ Independent

17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software	18. Recommended Retention
☐ Yes ☒ No	~~12 months~~ RETAIN For 1 yr Then Destroy.

19. Name and Title of Preparer	20. Telephone Number	21. Date
Margaret Wilkerson, Auditor	301-645-0601	5-12-97

DGS 550-4 (Rev. 1/93)

OK.

RECEIVED MAY 13 1997 CHARLES COUNTY MARYLAND

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)

DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
7275 WATERLOO ROAD
P.O. BOX 275
JESSUP, MARYLAND 20794

AGENCY RECORDS INVENTORY

PAGE 1 OF ___

1. Department/Agency: Internal Audit

2. Division: LA PLATA MARYLAND

3. Unit:

DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. Record Series Title: Sheriffs Office Retirement Plan Audit files

5. Earliest Year/Latest Year: FY96 to FY97

6. Record Series Description (Briefly describe the types of informationn/documents/forms found in the series. Include the purpose or function of the series.

1) Semi-annual audit reports to Commissioners
2) Audit workpapers for semi-annual audits
3) Permanent file - contracts, policies + procedures, Summary Plan Doc, Actuarial reports, correspondence → General File Retention

Purpose: For audits, required by Co. Comm; + for reference purposes

7. Record Series Format(s)
- [x] Letter Size
- [ ] Microfilm
- [ ] Legal Size
- [ ] Computer Tape
- [ ] Bound Book
- [ ] Floppy Disk
- [ ] Audio Tape
- [ ] Video Tape
- [ ] Other (specify): 3-ring binders

8. Record Series Sequence
- [ ] Alphabetical
- [ ] Numerical
- [x] Chronological
- [ ] Geographical
- [ ] Other (specify)

9. Volume: 3 Number
- [ ] File Drawer(s)
- [ ] Microfilm Reel(s)
- [ ] Computer Tape(s)
- [x] Other (specify): 2" Binders

10. Annual Accumulation: 1 Number
- [ ] File Drawer(s)
- [ ] Microfilm Reel(s)
- [ ] Computer Tape(s)
- [ ] Other (specify): 2" Binder

11. File is Used
- [ ] Daily
- [ ] Weekly
- [ ] Monthly
- [x] Quarterly

12. File Becomes Inactive After: 2 Number
- [ ] Month(s)
- [x] Year(s)

13. Current Location(s) (Bldg., Floor, Room): Internal Audit office in CCGB

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office)
- [ ] Yes
- [x] No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))
- [ ] Yes
- [x] No

16. Audit Requirements
- [ ] None
- [ ] State
- [ ] Federal
- [x] Independent

17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software
- [ ] Yes
- [x] No

18. Recommended Retention: over
2 years for Audit wps
"Permanently" for permanent file

19. Name and Title of Preparer: Margaret Wilkerson Auditor

20. Telephone Number: 301-645-0601

21. Date: 5-12-97

DGS 550-4 (Rev. 1/93)

Items 1+2

Retain for 2yrs and until all Audit Requirements Have been fulfilled, Then Destory.

Item 3

Use General File Retention

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794	AGENCY RECORDS INVENTORY PAGE 2 OF ___
1. Department/Agency Internal Audit	2. Division	3. Unit

DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. Record Series Title	5. Earliest Year/Latest Year
Investment Audit files	FY 96 to FY 97

6. Record Series Description (Briefly describe the types of informationn/documents/forms found in the series. Include the purpose or function of the series.

(1) Quarterly and semi-annual audit reports to Commissioners.
(2) Audit workpapers for quarterly + semi-annual audits (including Board of Library Trustees investment)
(3) Permanent file - contracts, policies + procedures, state audit rqts, correspondence

Purpose: Audit requirements est'd by Commissioners; for reference purposes

7. Record Series Format(s)	8. Record Series Sequence	9. Volume
☒ Letter Size ☐ Microfilm ☐ Legal Size ☐ Computer Tape ☐ Bound Book ☐ Floppy Disk ☐ Audio Tape ☐ Video Tape ☐ Other (specify) 3-ring binders	☐ Alphabetical ☐ Numerical ☒ Chronological ☐ Geographical ☐ Other (specify)	2 Number ☐ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ~~☐ Other (specify)~~ 2" Binders
		10. Annual Accumulation 1 Number ☐ File Drawer(s) ☐ Microfilm Reel(s) ☐ Computer Tape(s) ☐ Other (specify) 2" Binder

11. File is Used	12. File Becomes Inactive After
☐ Daily ☐ Weekly ☐ Monthly ✓ Quarterly	2 Number ☐ Month(s) ☒ Year(s) Permanent file remains active
13. Current Location(s) (Bldg., Floor, Room) Internal Audit office in CCGB	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) ☒ Yes ☐ No T/O - Policies + Procs But Boards + Audit workpapers - Originals
15. Access Restrictions ☐ Yes ☒ No (If Yes, cite Law(s) & Regulation(s)	16. Audit Requirements ☐ None ☐ State ☐ Federal ☒ Independent
17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software ☐ Yes ☒ No	18. Recommended Retention ~~2 years for audit wps~~ ~~"Permanently" for Permanent file~~ SAME AS Pg. 1

19. Name and Title of Preparer	20. Telephone Number	21. Date
Margaret Wilkerson, Auditor	301-645-0601	5-12-97

DGS 550-4 (Rev. 1/93)