
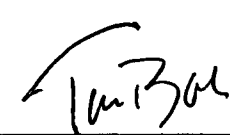


<b>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE</b>		<b>Schedule No. C1370</b>
		Page 1 of 2
<b>Agency</b> Carroll County Public Schools (CCPS)		<b>Division/Unit</b> Office of Internal Audit
<b>Item No.</b>	<b>Description</b>	<b>Retention</b>
1.	General Correspondence	Retain for 90 days and no longer needed for administrative purposes, then destroy.
2.	Internal Audits – Audit Reports Legislative audits occur every six years with the option of a one-time waiver. Legislative auditors request copies of all internal audit reports when auditing the school system.	Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.
3.	Internal Audits – Work papers, email, and memo correspondence These documents support findings and responses that were included in the internal audit reports.	Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.
4.	Miscellaneous Reviews – Reports, correspondence, and work papers for limited reviews Reviews are limited examinations or analyses of specific processes or data as requested by the Superintendent or audit committee. The report provides the Superintendent or audit committee the analysis. The correspondence and work paper documents support the information included in the reports.	Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.
5.	Finance Information Center (FIC) Verification Reviews – Memos, spreadsheets, and graphs. These documents include the results of the number of schools financial accounts that were reviewed and verified by an assigned account manager. The purpose is to confirm the accuracy of the financial activity in the school accounts, which is required by FIC procedures.	Retain for 3 years, then destroy.
6.	Finance Information Center (FIC) Verification Reviews – FIC school account verification logs. These records are logs of who verified school financial accounts and when they were verified. The purpose is to ensure account activity is reviewed as required by FIC procedures for account accuracy.	Retain current year, then destroy.
<b>Schedule Approved by Department, Agency, or Division Representative</b>  Date: 10/24/2017 Signature  Typed Name <u>Gregory J. Bricca</u> Title: <u>Director of Research and Accountability</u>		<b>Schedule Authorized by State Archivist</b>  Date <u>11.27.17</u> Signature 

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DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE (Continuation Sheet)		Schedule No. C1370
		Page 2 of 2
<b>Agency</b> Carroll County Public Schools (CCPS)		<b>Division/Unit</b> Office of Internal Audit
Item No.	Description	Retention
7.	Office of Internal Audit Work Plans - schedule of audits to be completed each school year. Work plans are approved by the audit committee annually.	Retain for 3 years, then destroy.
8.	Audit Committee – Agendas and documents related to all items on the agenda	Retain for 7 years, then destroy.
9.	Fraud Hotline Calls - documented on fraud reporting forms These records may be required for legislative audits. Legislative audits occur every six years with the option of a one-time waiver.	Retain for 7 years, then destroy; unless determined to be fraud, then retain for 30 years, then destroy.
10.	Reconciliations for Athletic Fees	Retain for 7 years; then destroy.
11.	External Audit report from external agency and Carroll County Public Schools’ response – These documents are the audit reports which include audits findings issued by external agencies (MSDE, State of MD, or MD Office of Legislative Audits) and Carroll County Public Schools’ responses to audit report findings that were issued by agencies (MSDE, State of MD, or MD Office of Legislative Audits) that are external to Carroll County Public Schools. The purpose of these documents is to ensure compliance with state and federal regulations.	Retain for 12 years, then destroy.
12.	Supporting documentation of External Audits performed by MSDE, State of MD, or MD Office of Legislative Audits – These documents contain status spreadsheets, internal control questionnaires with responses, and general correspondence related to external audits. The purpose of the audit is to test for compliance with various state and federal regulations. These documents support the audit report contents.	Retain for 7 years, then destroy.
13.	Data Collection and Analysis Documents – These documents are for special projects as assigned by the Superintendent and Carroll County Public Schools’ Audit Committee. The purpose of these documents is to ensure efficiency and effectiveness of operations and/or compliance with school board policies, regulations or procedures and state and federal regulations.	Retain for 3 years, then screen annually and destroy any material no longer needed for current business.
14.	Procedures for School Account Funds	Retain current procedures. Retain previous revisions of the procedures for 6 years from the current date, then destroy.
15.	Annual School Irregular Activity Reports	Retain for 3 years, then destroy.



<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		AGENCY RECORDS INVENTORY	
			PAGE <u>1</u> OF <u>21</u>	
1. Department/Agency  Carroll County Public Schools	2. Division  Department of Research and Accountability		3. Unit  Office of Internal Audit	
<b>DEFINITION: RECORD SERIES:</b> 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  General Correspondence			5. Earliest Year/Latest Year  <u>2017</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series includes miscellaneous correspondence / information not referenced elsewhere in this Schedule.				
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm  <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape  <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk  <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape  <input type="checkbox"/> Other (specify) _____	8. Record Series Sequence  <input type="checkbox"/> Alphabetical  <input type="checkbox"/> Numerical  <input checked="" type="checkbox"/> Chronological  <input type="checkbox"/> Geographical  <input type="checkbox"/> Other (specify) _____		9. Volume  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>Binder</u>  10. Annual Accumulation  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>Binder</u>	
11. File is Used  <input checked="" type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Annually			12. File Becomes Inactive After  3 (Number) <input checked="" type="checkbox"/> Month(s) <input type="checkbox"/> Year(s)	
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218			14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent	
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			18. Recommended Retention  Retain for 90 days and no longer needed for administrative purposes, then destroy.	
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor	20. Telephone Number  410-386-1698		21. Date  October 24, 2017	

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				PAGE 2 OF 21	
1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE General Correspondence				5 EARLIEST YEAR/LATEST YEAR 2017 to Present	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes miscellaneous correspondence / information not referenced elsewhere in this Schedule.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION Retain for 90 days <sup>and</sup> until no longer needed, then destroy; unless specified otherwise in this Schedule.					
13 TYPED OR PRINTED NAME OF PREPARER Dawn Czajkowski		14 TELEPHONE NUMBER 410-386-1698		15 DATE October 24, 2017	
16 TITLE OF PREPARER Lead Internal Auditor					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page <u>3</u> of <u>21</u>	
1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Internal Audits – Audit Reports				5 EARLIEST YEAR/LATEST YEAR <u>2008</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes school audit reports issued to school principals to identify areas of non-compliance and in need of improvement. Legislative audits occur every six years with the option of a one-time waiver. Legislative auditors request copies of all internal audit reports when auditing the school system.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		AGENCY RECORDS INVENTORY  PAGE <u>4</u> OF <u>21</u>
1. Department/Agency  Carroll County Public Schools	2. Division  Department of Research and Accountability	3. Unit  Office of Internal Audit	
<b>DEFINITION: RECORD SERIES:</b> 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  Internal Audits – Work papers, email, and memo correspondence		5. Earliest Year/Latest Year  2008 to Present	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series of records includes the work papers prepared for the audit steps performed to complete school audits. These documents support findings and responses that were included in the internal audit reports.			
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input checked="" type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape <input type="checkbox"/> Other (specify) _____	8. Record Series Sequence  <input checked="" type="checkbox"/> Alphabetical by School Name  <input type="checkbox"/> Numerical <input type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input type="checkbox"/> Other (specify) _____	9. Volume  <u>5</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>Binder</u>  10. Annual Accumulation  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>Binder</u>	
11. File is Used  <input checked="" type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Annually		12. File Becomes Inactive After  12 (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)	
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218		14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent	
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		18. Recommended Retention  Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.	
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor	20. Telephone Number  410-386-1698	21. Date  October 24, 2017	

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				PAGE <u>5</u> OF <u>21</u>	
1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Internal Audits – Work papers, email, and memo correspondence				5 EARLIEST YEAR/LATEST YEAR <u>2008</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes the work papers prepared for the audit steps performed to complete school audits. These documents support findings and responses that were included in the internal audit reports.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		AGENCY RECORDS INVENTORY
			PAGE <u>6</u> OF <u>21</u>
1. Department/Agency  Carroll County Public Schools	2. Division  Department of Research and Accountability	3. Unit  Office of Internal Audit	
<b>DEFINITION: RECORD SERIES:</b> 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  Miscellaneous Reports, Correspondence and Work papers for Limited Reviews		5. Earliest Year/Latest Year  <u>2007</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series of records includes reports issued by the Office of Internal Audit for limited reviews. The scope of the review is very limited and specific. Reviews are limited examinations by the Superintendent or audit committee. The report provides the Superintendent or audit committee the analysis. The correspondence and work paper documents support the information included in the reports.			
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape <input type="checkbox"/> Other (specify) _____	8. Record Series Sequence  <input checked="" type="checkbox"/> Alphabetical by School Name  <input type="checkbox"/> Numerical <input type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input type="checkbox"/> Other (specify) _____	9. Volume  <u>4</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify) _____  10. Annual Accumulation  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>File Folder</u>	
11. File is Used  <input checked="" type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Annually		12. File Becomes Inactive After  12 (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)	
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218		14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent	
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		18. Recommended Retention  Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.	
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor	20. Telephone Number  410-386-1698	21. Date  October 24, 2017	



INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY
			PAGE <u>7</u> OF <u>21</u>
1 DEPARTMENT/AGENCY  Carroll County Public Schools	2 DIVISION  Department of Research and Accountability	3 UNIT  Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes			
4 ELECTRONIC RECORD SERIES TITLE  Miscellaneous Reports, Correspondence and Work papers for Limited Reviews		5 EARLIEST YEAR/LATEST YEAR  <u>2005</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered  Electronic receipt		7 OUTPUT - Identify the use/s of information generated by system  Electronic correspondence available for the Division / Unit	
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes reports issued by the Office of Internal Audit for limited reviews. The scope of the review is very limited and specific. Reviews are limited examinations by the Superintendent or audit committee. The report provides the Superintendent or audit committee the analysis. The correspondence and work paper documents support the information included in the reports.			
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.			
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM			
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.			
12 RECOMMENDED RETENTION  Retain for 12 years or until all audit requirements are met, whichever is later, then destroy.			
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski	14 TELEPHONE NUMBER  410-386-1698	15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor			

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page <u>8</u> of <u>21</u>	
1 DEPARTMENT/AGENCY  Carroll County Public Schools		2 DIVISION  Department of Research and Accountability		3 UNIT  Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE  Finance Information Center (FIC) Verification Reviews – Memos, spreadsheets, and graphs.				5 EARLIEST YEAR/LATEST YEAR  <u>2014</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered  Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system  Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes memos to school directors, supporting spreadsheets and graphs that reports how each school is following FIC procedures. These documents include the results of the number of schools financial accounts that were reviewed and verified by an assigned account manager. The purpose is to confirm the accuracy of the financial activity in the school accounts, which is required by FIC procedures.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 3 years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

<u>Instructions</u> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		AGENCY RECORDS INVENTORY	
				PAGE <u>9</u> OF <u>21</u>	
1. Department/Agency  Carroll County Public Schools		2. Division  Department of Research and Accountability		3. Unit  Office of 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  Finance Information Center (FIC) Verification Reviews – FIC school account verification logs				5. Earliest Year/Latest Year  <u>2016</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series of records includes information printed from the Finance Information Center. The records include account activity and balances verified as accurate or questionable, date verified and the name of the person who verified. These records are logs of who verified school financial accounts and when they were verified. The purpose is to ensure account activity is reviewed as required by FIC procedures for account accuracy.					
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm  <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape  <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk  <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape  <input type="checkbox"/> Other (specify _____)		8. Record Series Sequence  <input checked="" type="checkbox"/> Alphabetical by School Name  <input type="checkbox"/> Numerical  <input type="checkbox"/> Chronological  <input type="checkbox"/> Geographical  <input type="checkbox"/> Other (specify _____)		9. Volume  <u>1</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify _____)	
		10. Annual Accumulation  <u>1/2</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify _____)			
11. File is Used  <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Annually			12. File Becomes Inactive After  <u>1</u> (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)		
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218			14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent		
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			18. Recommended Retention  Retain current year, then destroy.		
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor		20. Telephone Number  410-386-1698		21. Date  October 24, 2017	

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
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1 DEPARTMENT/AGENCY  Carroll County Public Schools		2 DIVISION  Department of Research and Accountability		3 UNIT  Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE  Office of Internal Audit Work Plans				5 EARLIEST YEAR/LATEST YEAR  2014 to Present	
6 INPUT - Identify source of information to be entered  Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system  Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records include the schedule of audits to be completed each school year. These records are Annual work plans that direct the work of the Office of Internal Audit and are approved by the Carroll County Public Schools' Audit Committee.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 3 years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		AGENCY RECORDS INVENTORY  PAGE <u>11</u> OF <u>21</u>
1. Department/Agency  Carroll County Public Schools	2. Division  Department of Research and Accountability	3. Unit  Office of Internal Audit	
<b>DEFINITION: RECORD SERIES:</b> 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  Audit Committee – Agendas and documents related to all items on the agenda		5. Earliest Year/Latest Year  <u>2010</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series of records includes committee agendas and documents related to all items on the agenda for Carroll County Public Schools Audit Committee meetings.			
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm  <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape  <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk  <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape  <input type="checkbox"/> Other (specify) _____	8. Record Series Sequence  <input type="checkbox"/> Alphabetical  <input type="checkbox"/> Numerical  <input checked="" type="checkbox"/> Chronological  <input type="checkbox"/> Geographical  <input type="checkbox"/> Other (specify) _____	9. Volume  <u>2</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>Binders</u>  10. Annual Accumulation  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>File Folder</u>	
11. File is Used  <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Annually		12. File Becomes Inactive After  <u>7</u> (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)	
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218		14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent	
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		18. Recommended Retention  Retain for 7 years, then destroy.	
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor	20. Telephone Number  410-751-1698	21. Date  October 24, 2017	

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
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1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Audit Committee – Agendas and documents related to all items on the agenda				5 EARLIEST YEAR/LATEST YEAR 2010 to Present	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series includes committee agendas and documents related to all items on the agenda for Carroll County Public Schools Audit Committee meetings.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 7 years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		AGENCY RECORDS INVENTORY  PAGE <u>13</u> OF <u>21</u>	
1. Department/Agency  Carroll County Public Schools		2. Division  Department of Research and Accountability		3. Unit  Office of Internal Audit	
<b>DEFINITION: RECORD SERIES:</b> 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  Fraud Hotline calls – documented on fraud reporting forms				5. Earliest Year/Latest Year  <u>2008</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series includes investigation forms for allegations of fraud, waste, and abuse that are reported through the hotline, email or any other correspondence. These records may be required for legislative audits. Legislative audits occur every six years with the option of a one-time waiver.					
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape <input type="checkbox"/> Other (specify) _____		8. Record Series Sequence  <input type="checkbox"/> Alphabetical <input type="checkbox"/> Numerical <input checked="" type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input type="checkbox"/> Other (specify) _____		9. Volume  <u>3</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify)  10. Annual Accumulation  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>File Folder</u>	
11. File is Used  <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Annually			12. File Becomes Inactive After  <u>7</u> (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)		
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218			14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent		
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			18. Recommended Retention Retain for 7 years, then destroy; unless determined to be fraud, then retain for 30 years, then destroy.		
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor		20. Telephone Number  410-386-1698		21. Date  October 24, 2017	

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
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1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Reconciliations for Athletic Fees				5 EARLIEST YEAR/LATEST YEAR <u>2014</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes reconciliations of athletic fees received for each season of the school year (i.e. fall, winter, and spring). The purpose is to properly account for all athletic fees received from students.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 7 years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					



<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)		<b>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION</b> 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930		<b>AGENCY RECORDS INVENTORY</b>	
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1. Department/Agency  Carroll County Public Schools		2. Division  Department of Research and Accountability		3. Unit  Office of 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  External Audit report from external agency and Carroll County Public Schools' response				5. Earliest Year/Latest Year  <u>2006</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series of records includes work papers and correspondence that were created as a result of External Audits. These documents are the audit reports which include audits findings issued by external agencies (MSDE, State of MD, or MD Office of Legislative Audits) and Carroll County Public Schools' responses to audit report findings that were issued by agencies (MSDE, State of MD, or MD Office of Legislative Audits) that are external to Carroll County Public Schools. The purpose of these documents is to ensure compliance with state and federal regulations.					
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm  <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape  <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk  <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape  <input type="checkbox"/> Other (specify) _____		8. Record Series Sequence  <input checked="" type="checkbox"/> Alphabetical by the Audit Name  <input type="checkbox"/> Numerical  <input type="checkbox"/> Chronological  <input type="checkbox"/> Geographical  <input type="checkbox"/> Other (specify) _____		9. Volume  <u>5</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify) _____	
				10. Annual Accumulation  <u>1/2</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify) _____	
11. File is Used  <input type="checkbox"/> Daily <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Annually			12. File Becomes Inactive After  12 (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)		
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218			14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent		
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			18. Recommended Retention  Retain for 12 years, then destroy.		
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor		20. Telephone Number  410-386-1698		21. Date  October 24, 2017	

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
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1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE External Audit report from external agency and Carroll County Public Schools' response				5 EARLIEST YEAR/LATEST YEAR 2006 to Present	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes work papers and correspondence that were created as a result of External Audits. These documents are the audit reports which include audits findings issued by external agencies (MSDE, State of MD, or MD Office of Legislative Audits) and Carroll County Public Schools' responses to audit report findings that were issued by agencies (MSDE, State of MD, or MD Office of Legislative Audits) that are external to Carroll County Public Schools. The purpose of these documents is to ensure compliance with state and federal regulations.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 12 years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
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1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE  Supporting documentation of External Audits performed by MSDE, State of MD, or MD Office of Legislative Audits				5 EARLIEST YEAR/LATEST YEAR  2006 to Present	
6 INPUT - Identify source of information to be entered  Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system  Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes audit reports and Carroll County Public Schools' responses for audits completed by external agencies. These documents contain status spreadsheets, internal control questionnaires with responses, and general correspondence related to external audits. The purpose of the audit is to test for compliance with various state and federal regulations. These documents support the audit report contents.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 7 years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Auditor					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
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1 DEPARTMENT/AGENCY  Carroll County Public Schools		2 DIVISION  Department of Research and Accountability		3 UNIT  Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE  Data Collection and Analysis Documents				5 EARLIEST YEAR/LATEST YEAR  <u>2014</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered  Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system  Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series includes records of specific data collected and analyzed or utilized for audit planning purposes. These documents are for special projects as assigned by the Superintendent and Carroll County Public Schools' Audit Committee. The purpose of these documents is to ensure efficiency and effectiveness of operations and/or compliance with school board policies, regulations, or procedures and state and federal regulations.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain for 3 years, then screen annually and destroy any material no longer needed for current business.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page <u>19</u> of <u>21</u>	
1 DEPARTMENT/AGENCY Carroll County Public Schools		2 DIVISION Department of Research and Accountability		3 UNIT Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Procedures for School Account Funds				5 EARLIEST YEAR/LATEST YEAR <u>2013</u> to <u>Present</u>	
6 INPUT - Identify source of information to be entered Electronic receipt			7 OUTPUT - Identify the use/s of information generated by system Electronic correspondence available for the Division / Unit		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.  This series of records includes procedures related to school funds that were created by the Office of Internal Audit.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing.  Access to electronic records stored on Carroll County Public Schools' network is controlled via the CCPS User Management System application. This application is the administrative system and authoritative source for all software application and Active Directory rights in CCPS. Default rights to systems and network access are granted to job title groups by the system/record owners. Each owner has the right to grant additional staff rights themselves or via request.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE - Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.  All electronic records maintained on CCPS network storage are backed up via a Backup Data Center, tape, and/or disk system. These systems exist in the secure Data Center and may include one or all of the following: network file share locations, SQL Server, SharePoint.					
12 RECOMMENDED RETENTION  Retain current procedures. Retain previous procedures for 6 years from the current date, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER  Dawn Czajkowski		14 TELEPHONE NUMBER  410-386-1698		15 DATE  October 24, 2017	
16 TITLE OF PREPARER  Lead Internal Auditor					

<b>Instructions</b> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930	AGENCY RECORDS INVENTORY
		PAGE <u>20</u> OF <u>21</u>
1. Department/Agency  Carroll County Public Schools	2. Division  Department of Research and Accountability	3. Unit  Office of Internal Audit
<b>DEFINITION: RECORD SERIES:</b> 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  Annual School Irregular Activity Reports	5. Earliest Year/Latest Year  <u>2014</u> to <u>Present</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)  This series of records includes annual reports that school principals are required to submit annually to report irregular activity such as theft of school property, fraud acts or unethical events.		
7. Record Series Format(s) (List all)  <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape <input type="checkbox"/> Other (specify) _____	8. Record Series Sequence  <input checked="" type="checkbox"/> Alphabetical by School Name  <input type="checkbox"/> Numerical <input type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input type="checkbox"/> Other (specify) _____	9. Volume  <u>1/2</u> (Number)  <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify)  10. Annual Accumulation  <u>1</u> (Number)  <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>File Folder</u>
11. File is Used  <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Annually	12. File Becomes Inactive After  <u>3</u> (Number) <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)	
13. Current Location(s) (Bldg., Floor, Room)  CCPS Central Office, 2 <sup>nd</sup> Floor, Suite 218	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	16. Audit Requirements  <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent	
17. Is an Index System used? (If yes, explain briefly and describe requirements)  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	18. Recommended Retention  Retain for 3 years, then destroy.	
19. Name and Title of Preparer  Dawn Czajkowski Lead Internal Auditor	20. Telephone Number  410-386-1698	21. Date  October 24, 2017

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1 DEPARTMENT/AGENCY  Carroll County Public Schools		2 DIVISION  Department of Research and Accountability		3 UNIT  Office of Internal Audit	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
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