



Internal Audit Division
Office of Internal Oversight Services
Issued: 1998

Schedule No.	Record Series Title	Description	Total Retention	Disposition	Vital	Office of Record	Notes
IAD101	Audit Client Reference Files	Files containing information of a general nature about each audit client but not related to a specific audit.	S	D	No		
IAD102	Audit Issue Tracking	Records concerning the documentation, reporting and remediation of specific control weaknesses discovered in audits	T/S + 5	D	No		T/S = Issue resolved or addressed in subsequent audit.
IAD103	Audit Management Files	Files including time sheets, assignments status reports, etc. used to manage and monitor the timelines, completeness and quality of audits	C + 1	D	No		
IAD104	Audit Monitoring Statistical Files	Statistical files on audit process monitoring, assignment completion, results, issue resolution, etc. retained for historical analysis and trending to track productivity and results over time.	S	D	No		Retain as needed for historical analysis and trending.
IAD105	Audit Reports - Finals	Final completed audit reports as issued to client.	T + 15	A	No		T = Completion of Audit - Final Report Issued
IAD106	Audit Reports - Fraud - Drafts for Review	Drafts of audits reports including comments, edits and revisions.	T + 15	D	No		T = Completion of Audit - Final Report Issued
IAD107	Audit Reports - General Audits - Drafts for Review	Drafts of audits reports including comments, edits and revisions.	T + 5	D	No		T = Completion of Audit - Final Report Issued
IAD108	Audits Training and Seminar Program Content	Materials prepared to provide the content and curriculum for training provided to staff of IAD as well as material concerning outside training resources appropriate to IAD staff training and development, as well as training or seminars provided by IAD for other entities	S	D	No		S = Retain while relevant or until content is superseded by revised training program.
IAD109	Audit Workpapers - Fraud	Drafts, rough notes, copies of correspondence, memos, cables, spreadsheets, reports and annotated publications or documents assembled for reference purposes or for use in the analysis or preparation of other material.	T + 15	D	No		T= Completion of Audit - Final Report Issued.

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IAD110	Audit Workpapers - General Audit	Drafts, rough notes, copies of correspondence, memos, cables, spreadsheets, reports and annotated publications or documents assembled for reference purposes or for use in the analysis or preparation of other material.	T + 5	D	No		T = Completion of Audit - Final Report Issued
IAD111	Auditing Standards and Procedures	Standards and procedures used to direct and manage completeness, timeliness, and quality of audits and the audit process.	S + 10	A	No		
IAD112	Auditor Training and Qualification Files	Files detailing professional qualifications and training completed by each auditor	T + 5	D	No		T = Separation of auditor or assignment to a non-audit function.
IAD113	Internal Audit Policies and Procedure Manuals Masters	Master copy of manuals of policies and procedures for the operations of IAD	P	A	No		
IAD114	Speeches and Presentations	Speeches and presentations given to UN entities and clients or to outside organizations by IAD Staff.	C + 5	A	No		
IAD115	Training and Seminar Program Logistical Arrangements	Logistical arrangements for training programs and seminars conducted by IAD including venue reservations, schedules, food service, invitations, attendance lists.	C + 2	D	No		
Retention codes: C=Current Year; T=Termination or completion of programme or project; P=While needed to conduct UN business; S=Superseded							
Disposition codes: A=Review for Archival (permanent); D=Destroy							