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TITLE 100 – DEPARTMENT OF STATE

CHAPTER 50 – PUBLIC RECORDS ADMINISTRATION

SUBCHAPTER 20 – STATE AGENCY RECORDS RETENTION SCHEDULES

PART 4 – AUDITOR GENERAL RECORDS (AUD)

4.1 Purpose, Authority, Severability, and Destruction

4.1.1 Purpose

To establish the official retention, maintenance, and disposal requirements for a public record based upon any administrative, legal, fiscal, and/or historical value related to that record created or received by an agency, department, division, board, commission, office, or quasi-public corporation under any branch of State or local government which performs functions relating to government, or acts on behalf of a governmental agency, pursuant to law or relating to the transaction of public business.

4.1.2 Authority

This Regulation is promulgated pursuant to the authority granted in R.I. Gen. Laws Title 38 ("Public Records"), including expressly but without limitation R.I. Gen. Laws §§ 38-3-1 et seq.

4.1.3 Severability

If any provision of these Regulations or the application thereof to any Person or circumstances is held invalid by a court of competent jurisdiction, the validity of the remainder of the regulations shall not be affected thereby.

4.1.4 Destruction Review Procedure

Government employees should also consult with their administration to determine if any records eligible for destruction may be involved in current, pending, or anticipated litigation, any government investigation or regulatory proceeding, or request under the Access to Public Records Act. (Part 10-2 of this Chapter (Legal Records) and R.I. Gen. Laws Chapter 38-2)

AUD Auditor General

AUD1 Audit Reports and Documentation

The Rhode Island Office of the Auditor General has statutory responsibility for the performance of various audits within State Government. This includes not only financial audits, but also compliance audits and performance audits. The office also prepares special project reports when necessary. These audits are performed in accordance with standards issued by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards issued by the U.S. Government Accountability Office. Auditing standards require certain standard communications with those entities being audited. Those charged with governance of the entities are involved in these exchanges. The records in this series may include, but are not limited to, audit reports, working papers, and correspondences with the entities that are audited. Working papers may include, but are not limited to, preliminary drafts, notes, initial impressions, memoranda, and work products (including those involving research at state institutions of higher learning on commercial, scientific, artistic, technical, or scholarly issues). (17 C.F.R. Part 210 and 29 C.F.R. § 99.515)

Retention: Retain fifteen (15) years.

AUD2 Local Government Oversight Documentation

The Rhode Island Office of the Auditor General has certain monitoring and approval responsibilities in relation to municipality and local government entity finances. These responsibilities primarily involve timely financial reporting, compliance with annually required pension contributions, General Fund reported deficits, and School Department reported deficits. These responsibilities include assisting municipalities and other local government entities with interpreting government accounting standards upon request. The local government entities involved may include, but are not limited to, cities, towns, fire districts, school districts, education collaboratives, and charter schools. The office also reviews and approves (or rejects) financial plans submitted in the Independent Charter School application process, a responsibility it shares with the Rhode Island Department of Education. The records in this series may include, but are not limited to, audited financial statements, financial statement supporting records, and correspondence with local government entities. The financial statement supporting records may include, but are not limited to, budgets, pension valuations, and OPEB (Other Post-Employment Benefits). (R.I. Gen. Laws §§ 44-5-69, 45-10-4, 45-10-5, 45-10-6.1, 45-10-15, 45-12-2.1, 45-12-22.1 through 22.7, 44-5-2, 16-2-9, 16-2-21.4, 16-3-11, 16-77.3(2)(b))

Retention: Retain fifteen (15) years.

AUD3 General Obligation Debt Review Records

The Rhode Island Office of the Auditor General is required to review and approve the state's General Obligation Debt as part of the due diligence process before the General Obligation Debt is formally issued. The Auditor General's role in this process is limited to ensuring that the official statement does not materially contradict the information reported in the audited financial statements. The records in this series may include, but are not limited to, drafts versions of the pertinent official statement documents circulated by the state and any related correspondence. (R.I. Gen. Laws § 35-7-10)

Retention: Retain fifteen (15) years.

AUD4 Records Control Schedule Review Documentation

The Rhode Island Office of the Auditor General is one of the offices that must review and approve (or reject) records control schedules prepared by the Office of the Secretary of State in conjunction with state agencies and local government entities. The Auditor General receives these draft schedules after they have been approved by the agency or local entity they are prepared for and by the State Archivist. If the Auditor of State approves the schedule as is, the schedule is returned to the State Archivist with a letter of approval. If the Auditor does not approve the schedule as it is, the schedule is returned to the State Archivist with a letter detailing the changes that the Auditor requires. The records in this series may include, but are not limited to, draft schedules sent to the Auditor by the State Archivist and any associated correspondence. (R.I. Gen. Laws § 38-3-6(b))

Retention: Retain fifteen (15) years.

Note: The Rhode Island State Archives and Public Records Administration Division of the Department of State retains approved Records Control Schedules permanently.

AUD5 Bid Specification Review Records

The Rhode Island Office of the Auditor General reviews bid specifications for quasi-state agencies, municipalities, and other local government entities to determine whether or not they fit within approved standards. The Auditor also reviews and approves (or rejects) the subsequent selections when required for audit purposes or as required by statute (in the case of certain local government entities). The records in this series may include, but are not limited to, approvals of subsequent

auditor selections, bid requests, and administrative forms. (R.I. Gen. Laws § 45-10-4)

Retention: Retain fifteen (15) years.