



Internal Audit Records Retention Schedules

The table below list records retention schedules for the Ohio Attorney General’s Office that have been approved by the Department of Administrative Services (DAS), State Archives, and Auditor of State. To view the official agency retention schedules, please go to the [Ohio Government Records Database](#). **Disclaimer:** If you have any issues reading this document, please feel free to [Contact Us](#) and we will try to provide an accessible version.

Record Series Title	Agency and Series Authorization Numbers	Record Series Description	Confidential Description	Vital Description	Retention Period	Retention Justification	Method of Disposal	Date Schedule Approved
Internal Audit Committee Quarterly Meeting Packet	IA-OAG-01 10551269	Meeting packet prepared for quarterly meetings. Includes agenda, previous meeting’s notes, audit reports, audit plan, corrective action follow-up sheets, and the Quarterly Internal Audit Activity Report. The packet serves to inform committee members of the status and progress of internal audit activities, topics to be discussed, and demonstrates compliance with OAC 109-1-04(D).			Machine Readable – 4 years from close of fiscal year. Paper – 4 years from close of fiscal year.		Machine Readable – Delete Paper – Recycle	9/18/2009



DAVE YOST

OHIO ATTORNEY GENERAL

Record Series Title	Agency and Series Authorization Numbers	Record Series Description	Confidential Description	Vital Description	Retention Period	Retention Justification	Method of Disposal	Date Schedule Approved
Special Consulting Projects	IA-OAG-02 10551268	Projects look at smaller processes/functions in response to executive/management request for information rather than performing a normal, full-scale internal audit. Contains memo outlining understanding of purpose, limited tests and work papers, recommended follow-up actions of an advisory nature. (Smaller scale than that which is documented in Internal Audit Working Papers (IA-oag-03) done on request, not on a regular basis.)	Could contain various information considered exempt per ORC 149.43 or other specific sections of ORC relating the section being reviewed.		Machine Readable – 4 years from completion. Paper – 4 years from completion.		Machine Readable – Delete Paper – Recycle	9/18/2009



Record Series Title	Agency and Series Authorization Numbers	Record Series Description	Confidential Description	Vital Description	Retention Period	Retention Justification	Method of Disposal	Date Schedule Approved
Internal Audit Working Papers	IA-OAG-04 10551566	Working papers identify the status and conditions/operations for the purpose of internal reporting and making recommendations on corrective actions. They can include, but not limited to, the final audit reports, audit programs (procedures applied to audit), narratives, process reviews, testing, work papers, supporting documentation and follow up corrective action plan.	5 USC 552a (SSN), HIPPA, and possibly other information exempt by state or federal law.		Machine Readable – Retain 5 years from issuing of the Final Audit Report. Paper – Retain until scanned and saved electronically.		Machine Readable – Delete Paper – Shred	4/1/2015
IRS 1075 Internal Inspection Reports	IA-OAG-05 10551630	Compliance review audits of all IRS 1075 inspections of the AGO and its contractors. Audit documents can include, but may not be limited to, test documentation, work papers, and reports. Files may also contain administrative records such as policies and procedures, templates, correspondence & scheduling.			Machine Readable – 5 years from the completions of an 18 month audit cycle.	The Federal IRS 1075 publication requires that this documentation be retained for a minimum of 5 years from the date the inspection was completed.	Machine Readable – Delete	12/1/2016



DAVE YOST

OHIO ATTORNEY GENERAL

Record Series Title	Agency and Series Authorization Numbers	Record Series Description	Confidential Description	Vital Description	Retention Period	Retention Justification	Method of Disposal	Date Schedule Approved
Outside Audit Reports and Office Responses	IA-OAG-06	Documents audit findings issued by external entities like the Auditor of State and Federal Government regarding OAG operations. Records include, but not limited to, audit report summarizing findings and recommendations for corrective action as well as responses by the AGO on what their corrective action plans are.			Machine Readable – Retain 10 years. Paper – Retain 10 years, unless scanned and saved electronically.	Needed for reference by current and future administrations.	Machine Readable – Delete Paper – Shred	3/22/2018