



DEPARTMENT Public Health & Environment	DIVISION Operations	SECTION Office of Legal & Regulatory Compliance - Internal Audit	PERMANENT <input type="checkbox"/> NON-PERMANENT <input checked="" type="checkbox"/>
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**NO RECORD SHALL BE DESTROYED UNDER THIS SCHEDULE AUTHORITY SO LONG AS IT PERTAINS TO ANY LEGAL CASE, CLAIM, ACTION OR AUDIT.**

ITEM NO.	RECORD TITLE	RETENTION PERIOD	CITATIONS/SPECIAL INSTRUCTIONS
1	SUB-RECIPIENT AUDIT RESOLUTION FILES Includes Audited Financial Reports, Audit Resolution Letters	7 years after audit year end plus current	OMB Circular A-102, 49 CFR 92 OMB Circular A-133, 29 CFR 99 2 CFR 200.333
2	LOCAL INDIRECT COSTS RATE FILES Includes Indirect Cost Proposals (ICP), ICP agreements, cover letters	7 years after indirect cost rate year end plus current	OMB Circular A-102, 49 CFR 92 OMB Circular A-133, 29 CFR 99 2 CFR 200.333
3	DEPARTMENT PERFORMANCE AUDITS Audit reports issued by the Office of the State Auditor (OSA)	7 years after audit <u>Record Copy</u> : Original retained permanently at OSA <u>Agency Copy</u> : Retain by agency for 7 years after audit	SARMM Sch.1 "Performance Audit Reports"
4	PERFORMANCE AND INTERNAL AUDIT WORKING PAPERS Includes state auditor requests and communications, draft findings, documentation provided to auditors	2 years or until administrative need ends, whichever is shorter	SARMM Sch.1 "Working Papers" Confidential Record Authority: CRS 24-72-204(3)(A)(iv) Privileged Information Access: "Auditors & Persons in Interest."
5	INTERNAL AUDIT REPORTS	10 years from the date of issuance of the report	SARMM Sch.1 "Management Improvement Reports"
6	INTERNAL INVESTIGATIONS & SUPPORTING DOCUMENTATION	7 years after investigation	SARMM Sch.15 "Complaint/Informant Files"

I request approval of the above records disposition. I hereby certify that I am authorized to act for the head of this agency in matters pertaining to disposal of records.

State Archivist's Signature   Date <b>George F. Orlowski</b>	Digitally signed by George F. Orlowski DN: cn=George F. Orlowski, o=Colorado State Archives, ou=DPA/Statewide Programs, email=george.orkowski@state.co.us, c=US Date: 2016.04.26 11:31:36 -06'00'	Records Liaison Officer's Signature   Date 	Digitally signed by Monica Wilkerson Date: 2016.04.21 10:49:58 -06'00'
Attorney General's Signature   Date <i>Cynthia H. Coffman by Cristal Shepherd 09/06/16</i>	State Auditor's Signature   Date <i>Merri Hunter 10/12/16</i>		