

INTERNAL AUDIT RECORDS RETENTION SCHEDULE

CREATED JUNE 2017



MICHIGAN STATE UNIVERSITY

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University Archives and Historical Collections has developed this retention schedule to document the nature of internal audit records created by the university and define the appropriate retention period according to the legal, fiscal, administrative, and historical needs of the university.

The Internal Audit Records Retention Schedule applies to all internal audit documentation at Michigan State University, regardless of format or media. For additional information regarding electronic records management, please go to the University Archives website at <http://archives.msu.edu/>.

Not all offices may create all the record series listed on the retention schedule. If you are not currently creating records in a series, you do **NOT** need to start creating new records.

If you believe that you have a record that does not fall under a specific record series, please contact University Archives at 5-2330. University Archives will either help you identify which record series applies to your record or will create a new record series. Do not assume that the record can be destroyed; all records reflecting the official activities of university officers and offices are the property of Michigan State University and thus cannot be destroyed without the approval of the director of the Archives.

Please note that all records pertaining to ongoing or pending audits, lawsuits or even reasonably anticipated lawsuits, and public disclosure proceedings may not be destroyed, damaged, or altered until the issue is resolved, and an office or unit has been specifically advised that such records may be destroyed. Any of these conditions supersedes the retention period listed in the records retention schedule.

NON-RECORDS:

According to State of Michigan guidelines, some records used at Michigan State University can be considered non-records. These non-records are not covered by the retention schedule and may be destroyed once they are no longer administratively necessary.

Non-records may include:

- Duplicate copies of documents retained for distribution or convenience
- Miscellaneous notices of memoranda such as "All-Staff" emails, messages on upcoming events, or memos on minor administrative details
- Blank forms
- Unsolicited advertising and product catalogs
- Preliminary drafts of letters, memoranda or reports that do not form significant stages in the preparation of a final document
- Personal messages or correspondence
- Non-university publications, such as manuals, directories, catalogs, newsletters, pamphlets, and periodicals

Please contact University Archives at 517-355-2330 or at archives@msu.edu with any questions regarding non-records.

DESCRIPTION OF TERMS:

Title: This is the official title of the individual record series.

Description: This is the official description of the individual record series, usually consisting of a general statement of record function, followed by a description of some of the documents that can be found in that record series.

Retention: This is the minimum amount of time that the record series must be kept, also known as a retention period. It typically consists of a retention code plus a date range in years.

For example) Schedule Retention: CR+7 (Creation Date + 7 years)

The retention code index can be found below.

Retention Code Index:

Retention Code	Retention Period Description
CR	Creation Date

Event Date: This documents the event after which the retention period will be applied. Some retention periods can be applied only after a specific event or date has occurred. For example, working papers are retained for 10 years after the creation of the final audit report. Thus, the date of creation of the final report is the event date from which the retention period is measured.

Disposition: This is a statement that describes how long the document must be kept and how it must be destroyed. Many university records contain confidential information, such as social security numbers; thus, University Archives recommends confidential destruction, i.e. shredding, whenever possible to protect personal information. Records on electronic media must be disposed of in accordance with the [Institutional Data Policy](#) and the university's [Best Practices for Disposing of Computers and Storage Devices](#).

Office of Record: This field identifies the office that is responsible for maintaining the official record series. The designated office keeps the record for the entire retention period and then arranges for its destruction once the retention period has passed. Other offices which maintain copies of a record series but are not the office of record may destroy those non-records when they are no longer administratively necessary unless otherwise noted in the schedule.

Data Sourced From: This field identifies the data sources for the record series, including electronic systems where related data may be stored. If there is no relevant data source for the record series, the field will be considered "not applicable".

Notes: This may document additional notes about the retention series, legal citations affecting retention, or university best practices regarding the records.

Series Identifier: This is an Archives generated code used to help identify and track records series. While primarily used internally, offices may refer to the series identifier to distinguish records series if desired.

ADDITIONAL GUIDANCE:

For any questions, concerns, or additional guidance regarding this retention schedule, please contact University Archives at 517-355-2330 or at archives@msu.edu .

This retention schedule is scheduled to be revised in June 2022. If it needs to be reviewed prior to that time, please contact the University Archives at 517-355-2330 or at archives@msu.edu to begin the review process.

Schedule Drafted: 2/13/2017.

Draft Updated: 3/27/2017.

Draft Updated: 4/13/2017.

Schedule Approved: 6/2/2017.

Michigan State University

Internal Audit

Title	Internal Audit Final Reports
Description	This record series documents the final reports issued by Internal Audit which notify offices and units of results and findings. This series may include, but is not limited to: final reports and related correspondence.
Retention	CR+15
Event Date	Creation of Final Report
Disposition	Retain for 15 years after creation of the final report, then proceed with confidential destruction.
Office of Record	Internal Audit
Data Sourced From	Not Applicable
Notes	Based on University best practices.
Series Identifier	IA001

Title	Internal Audit Working Papers
Description	This record series documents the materials used to complete any audits of offices and units conducted by MSU. This series may include, but is not limited to: working papers, supporting documentation, and related correspondence.
Retention	CR+10
Event Date	Creation of Final Report
Disposition	Retain for 10 years after creation of the final report, then proceed with confidential destruction.
Office of Record	Internal Audit
Data Sourced From	AutoAudit System
Notes	Based on University best practices. Starting in 2010, working papers are retained electronically in AutoAudit system. Audit working papers may be used for reference purposes in additional future audits; if that is the case, working papers are retained until the retention period for the new audit has passed.
Series Identifier	IA002

Title	Special Investigation Files, Felony Misconduct
Description	This record series documents investigations by Internal Audit into misconduct that is considered a felony act with possible criminal prosecution. This record series may include, but is not limited to: working papers, reports, and related correspondence.
Retention	CR+20
Event Date	Creation of Record
Disposition	Retain for 20 years after creation of record, then proceed with confidential destruction.
Office of Record	Internal Audit
Data Sourced From	AutoAudit System
Notes	Based on State of Michigan Retention Schedule 11.026C and University best practices. Police Office Records may also retain related documentation.
Series Identifier	IA003

Title	Special Investigation Files, Misdemeanor Misconduct
Description	This record series documents investigations by Internal Audit into misconduct that is considered a misdemeanor act with possible criminal prosecution. This record series may include, but is not limited to: working papers, reports, and related correspondence.
Retention	CR+7
Event Date	Creation of Record
Disposition	Retain for 7 years after creation of record, then proceed with confidential destruction.
Office of Record	Internal Audit
Data Sourced From	AutoAudit System
Notes	Based on State of Michigan Retention Schedule 11.026B and University best practices. Police Office Records may also retain related documentation.

Series Identifier IA004

Title Special Investigation Files, Non-Criminal Misconduct
Description This record series documents investigations by Internal Audit into misconduct that is not considered a criminal act. This record series may include, but is not limited to: working papers, reports, and related correspondence.

Retention CR+7
Event Date Creation of Record
Disposition Retain for 7 years after creation, then proceed with confidential destruction.

Office of Record Internal Audit

Data Sourced From AutoAudit System

Notes Based on University best practices. Police Office Records may also retain related documentation.

Series Identifier IA005