



**ARIZONA STATE  
LIBRARY, ARCHIVES AND PUBLIC RECORDS**  
A DIVISION OF THE ARIZONA SECRETARY OF STATE



**General Records Retention Schedule Issued to:  
All State and Local Agencies  
Audit Records**

**Schedule Number:  
GS-1046**

- Authority:** Pursuant to ARS 41-151.12(3), only the Arizona State Library, Archives and Public Records has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods. The retention periods listed herein are the required time records must be retained. Records should be promptly and orderly disposed of at the end of their retention period. Keeping records longer than the retention period poses financial, legal, audit and investigative risks to the Agency. These risks need to be considered by State and Local Agencies when there is a compelling need to retain records for a longer period of time than the approved retention period. Records required for ongoing or foreseeable official proceedings such as audits, investigations or lawsuits, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule.
- Archival Value:** Records designated as Permanent on the retention schedule must not be destroyed (ARS 39-101). If it is believed that special circumstances warrant other records to be retained permanently, contact the Arizona State Archives for assistance in determining historical or archival value. All records created prior to 1912 must be retained permanently. This retention schedule does not authorize the transfer of records to any repository other than the Arizona State Archives (ARS 41-151.09).
- Disposition:** This schedule is used in conjunction with the Certificate of Records Destruction. All records disposed under this schedule must be reported on the Certificate of Records Destruction, unless transferred to the Arizona State Archives.
- Format:** Retention periods listed on this schedule apply to all records regardless of physical form or characteristics. Records, regardless of format (including electronic, paper, microfilm, etc.) not listed in this schedule or on the approved General Retention Schedule, are not authorized to be destroyed.
- Copies:** Additional copies created for convenience or reference purposes should not be retained longer than the record copy listed in this schedule. Copies do not need to be reported on the Certificate of Records Destruction when they are disposed.
- Supersedence:** **This schedule supersedes general schedule GS 1046 dated 04/05/2017**

Records Analyst, Secretary of State: Richard Carroll	State Records Management Officer, Arizona State Archives & Records Management Center: Dr. Ted Hale
<i>Records Series Electronically Approved in RSM Database</i>	<i>Records Series Electronically Approved in RSM Database</i>
Assistant Director of Archives: Dennis Preisler, Ph.D.	
<i>Records Series Electronically Approved in RSM Database</i>	

**RECORDS MANAGEMENT CENTER**

1919 West Jefferson Street • Phoenix, Arizona 85009 • <http://www.azlibrary.gov/records> • Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: [records@azlibrary.gov](mailto:records@azlibrary.gov)

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<b>Record Series Number</b>	<b>Record Series Title</b>	<b>Retention Period</b>	<b>Retention Remark</b>	<b>Legal Citation(s)</b>	<b>Approval Date</b>
20087	<b>Financial Audit Records, All Other Records</b> Including public body's copy of reports and audit work papers.	7 Years	After fiscal year report completed.		2/24/2017
20086	<b>Financial Audit Records, Departmental Audits</b> Including public body's copy of reports and audit work papers.	7 Years	After fiscal year report completed.		3/31/2017
20085	<b>Financial Audit Records, Organization-Wide Audit Final Report</b> Including public body's copy of reports and audit work papers.	7 Years	After fiscal year report completed. Send 2 copies to ASLAPR, Law and Research Library, State Documents If electronic, send electronic copy to <i>reports@azlibrary.gov</i> and paper copy to ASLAPR, Law and Research Library, State Documents.		2/24/2017
20088	<b>Internal Audit Records</b> Including departmental audits and audits of programs. Also includes audit work papers.	5 Years	After fiscal year report completed.		2/6/2017
20091	<b>Performance Audit Reports, All Other Records</b> Including agency copy of reports, audit work papers and Sunset Review records.	7 Years	After fiscal year report completed.		2/6/2017

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20090	<b>Performance Audit Reports, Departmental Audits</b> Including agency copy of reports, audit work papers and Sunset Review records.	7 Years	After fiscal year report completed.		2/6/2017
20089	<b>Performance Audit Reports, Organization-Wide Audit Final Report</b> Including agency copy of reports, audit work papers and Sunset Review records.	7 Years	After fiscal year report completed. Send 2 copies to ASLAPR, Law and Research Library, State Documents If electronic, send electronic copy to <i>reports@azlibrary.gov</i> and paper copy to ASLAPR, Law and Research Library, State Documents.		2/6/2017
20092	<b>Sales Tax And Franchise Audit Records</b> Including multi- jurisdictional audit records.	10 Years	After fiscal year report completed.		2/6/2017