

Appraisal Report

Functions, Activities, and Records Evaluation

The Office of the Auditor General and Audit New Zealand

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Purpose

The purpose of this Appraisal Report and accompanying Disposal Schedule is to obtain authorisation from the Chief Archivist for records created by the Office of the Auditor General (OAG) and Audit New Zealand (Audit NZ) with the aim of ensuring the effective and consistent management of core records and related process documentation. The report will:

- support business-related processes relating to auditing and assurance oversight and auditing and assurance services;
- support effective and efficient records management as part of an information management framework that minimises information-related risk;
- reflect changes in records and information management systems undertaken by OAG and Audit NZ that impact records covered by this document;
- obtain legal authority to dispose of records not covered by the general disposal authorities (GDA6 and GDA7);
- enable sentencing of current and future records for a range of purposes including migration and disposal; and
- be applied by business processes or systems that dispose of OAG and Audit NZ records.

This appraisal report reflects the decisions made by OAG and Audit NZ and the current classes of records used by both agencies.

Scope

All classes of OAG and Audit NZ records are covered

The disposal schedule covers all classes of records created and used by OAG and Audit NZ, excluding records covered by the General Disposal Authorities (GDA6 and GDA7). It documents classes of records that are by-products of OAG and Audit NZ's workflows that evidence their functions, activities, and transactions.

Audit client files, up to and including 2000, have already been addressed through a legacy appraisal completed in 2016 (DA645). The disposal decisions in DA645 have informed decisions in Class 1 of the accompanying schedule.

Records of private auditing firms are not included

While Audit NZ is regarded as an Audit Service Provider (ASP) to OAG, OAG does not hold the records of private sector accounting firms contracted as external Audit Service Providers.

Records covered by GDAs are not included

This Appraisal Report and its accompanying Disposal Schedule do not include classes of records covered by Archives New Zealand's General Disposal Authorities. *GDA6 (DA558): Common corporate service public records* and *GDA7 (DA576): Facilitative, transitory, and/or short-term value records*. Administrative classes have been added into the Schedule where they specifically relate to a function or activity that is unique to OAG and/or Audit NZ. For example, classes 2.3: *Audit engagement administration* and 3.1: *Inquiries organisation and management*.

The Appraisal Report and the associated Disposal Schedule reflect a whole of Government approach towards the appraisal of Government records, as outlined in Archives New Zealand's *Appraisal Statement* issued on 18 March 2014.

Format

All formats are covered: the schedule is format-neutral.

Agency and System Information

Agency Information

Prior to 1992 performance and accountability functions were combined within the Audit Department which was renamed the Office of the Controller and the Auditor-General. The Public Audit Act 2001 formalises the division of performance and accountability functions between OAG and Audit NZ.

OAG and Audit NZ are two business units under the Controller and Auditor-General. The OAG website states:

- OAG carries out strategic planning, sets policy and standards, appoints auditors and oversees their performance, carries out performance audits, provides reports and advice to Parliament, and carries out inquiries and other special studies.
- Audit NZ is the larger of the two business units and has seven offices around the country. It carries out annual audits allocated by the Auditor-General and provides other assurance services to public entities within the Auditor-General's mandate (Controller and Auditor-General).

Archives NZ has extensive information relating to OAG and Audit NZ in its Archway system. This includes information on the following¹:

- **AAWR:** Audit Department 1846-1992
- **ADAV:** Audit Department, Head Office 1842? – 1974?
- **AAKS:** Office of the Auditor General (OAG)
- **AAKT:** Audit New Zealand (Audit NZ)

System Information

Records are kept in both hardcopy and electronic format, although electronic is now seen as the official record. Management of records is overseen by the Information Management Team. Records are organised via a file classification system and function-based taxonomy. Electronic records are managed within Microsoft SharePoint, and other line of business applications. The OAG's and Audit NZ's paper records are managed via a purpose-built database.

¹ Information held by Archives NZ about an agency can be located in Archway. Go to <https://www.archway.archives.govt.nz/> and enter the four letter code given here or type in the word *audit*.

Legislative Information

Governing legislation for OAG and Audit NZ is the Public Audit Act 2001. As business units under the Auditor General, they are not subject to the Official Information Act 1982². Under the Public Audit Act 2001, their ability to disclose information that relates to their statutory functions is limited.

Methodology

A new draft version of the schedule was started by OAG staff in 2013. It included classes covered by Audit NZ and new classes created by OAG since DA386 was created. This version had two key aims:

- to ensure all records entered into the SharePoint system can be sentenced and disposed of correctly; and
- to encompass all OAG and Audit NZ records under a single recordkeeping methodology.

The Flying Filing Squad was contracted by OAG in 2015 to create a disposal schedule for audit client files to 2000 (subsequently approved as DA465) and to complete a new schedule for current records for OAG and Audit NZ. Lindisfarne Information Consulting Limited were subcontracted to Flying Filing Squad to carry out this work.

A new draft disposal schedule (2016) was drawn up based on existing information relating to the current and draft disposal schedules, interviews with staff and their feedback, and analysis of the records. This disposal schedule was passed to OAG for staff consultation in April 2016, and decisions by OAG Leadership around the different classes of records and their disposal. By late 2017 consensus was reached regarding the classes to ensure that information risk is minimised and efficient disposal practices applied.

The approach was as follows:

- **Step 1: Context Review**
Review of agency functions, business classification systems, and business activities to ascertain the working context of OAG and Audit NZ. Review of the Appraisal Statement.
- **Step 2: Analysis of previous Schedules**
Review of previous version of the Schedule – DA386.
- **Step 3: Interview Staff**
Staff in OAG and Audit NZ were interviewed and provided feedback.
- **Step 4: Review Records against Appraisal Statement**
All disposal decisions were determined by reviewing the records against each of the value criteria outlined in Archives NZ's (2014) *Appraisal Statement*.
Certain classes in the disposal schedule were found to meet the above criteria; most did not. Disposal decisions for each class are outlined in more detail under *Value Statement*.
- **Step 5: Consider the Extent of Value**
Value was also ascertained by determining the extent of the value which is proportional to the level of risk associated with their destruction.
- **Step 6: Consider Appraisal Precedent**
Existing appraisal reports in Archway (other Agencies) were consulted to see what archival precedent exists.
- **Step 7: Internal and External Consultation**
See Consultation below.
- **Step 8: Consolidation**
After intensive internal consultation had taken place, the updated disposal schedule was reviewed. Decisions within the disposal schedule were discussed with the OAG Information Manager, who provided a contextual overview of the process.

² See: <https://www.oag.govt.nz/contact-us/asking-us> for further information.

Consultation

OAG has overall responsibility for the records covered by the disposal schedule.

Lindisfarne carried out initial interviews in 2016, and extensive further consultation was continued in-house between 2016 and 2018 by the different Managers responsible for Information Management. The following **internal stakeholders** were interviewed:

- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]
- [Name and details removed]

The following **external stakeholders** were consulted:

- [Name and details removed], Office of the Ombudsman
- Office of the Privacy Commission
- [Name and details removed], Parliamentary Commissioner for the Environment

Precedent

Public entity annual audit records (previously called audit client files) prior to 2000 have been addressed through a legacy appraisal. (See 2016 appraisal report for DA465 available on Archway³). The disposal decisions in DA465 informed the decisions made in *Class 1.1: Public entity annual audits* in the accompanying schedule.

Class Description

This section outlines each of the classes and classes in the schedule, documents their archival value, and gives a retention or disposal recommendation.

Note: reference numbers refer to class and subclass numbers in the schedule.

Class 1: Audit and Assurance Records

This class is made up of ten classes of records documenting the auditing and assurance processes for which the Controller and Auditor General has responsibility.

OAG audits the financial information of approximately 4000 entities each year across:

- Central Government entities;
- Local Government entities;

³ Archives NZ's online catalogue. See <https://www.archway.archives.govt.nz/CallPublicOfficeSearch.do>

- Energy, airport, and port companies; and
- Other public entities.

In addition, audits are also carried out on the financial statements of Government, the Governments of Niue and Tokelau, and entities that the Auditor General has agreed to audit under section 19 of the Public Audit Act 2001.

Audit documentation is created by the auditor assigned to undertake an audit and then held by Audit NZ for review and accounting purposes. Although copies of the final audit report are often kept on file, these are for administrative purposes only and are not official copies. The official, signed version of the final audit report is sent to the audited client and becomes their official record and therefore their responsibility to manage.

Approximately 800 audits are carried out by Audit NZ each year, with each audit having its own set of records. Audits are mainly financial although other types of audits (such as management and ICT audits) are also carried out. Audits are required to comply with standards set by OAG. Standards are based on international auditing standards, but these are broader than the standards that apply to private sector audits.

While most classes document the carrying out of audits, one class documents the peer-reviews of OAG and overseas audit institutions.

1.1: Public Entity Annual Audits

Description

Under the Public Audit Act 2001, the Auditor-General appoints auditors to carry out annual audits of all public entities on their behalf. This enables the carrying out of independent assurance that public entities are operating, and accounting for their performance in keeping with Parliament's intentions.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content describes routine processes, with all reports/letters and other key audit information pertaining to the client kept by the audited client.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minium Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.1	Public entity annual audits	The process, formation and summary of annual public entity audits.	10 years	Date Audit Opinion is issued	Destroy

1.2: Financial Statements of Government

Description

This class contains records that documents the process, formation, and summary of audit opinions carried out on the Financial Statements of Government under section 15 of the Public Audit Act 2001. Individual reports are written, drawing on the many individual audits of central Government organisations. The purpose of these types of records is to provide assurance to Parliament that the way the Treasury has reported in the Government's financial statements fairly reflects the Government's financial performance and position.

Value Statement

This class contains records that meet the criteria outlined in the Appraisal Statement relating to accountability and business value. Documentation in this class is unique and demonstrates archival value as records provide evidence of how a key accountability and compliance process is carried out within the highest levels of government. They also provide business value by providing key context to occasional reports by the Finance and Expenditure Committee (a select committee of the House of Representatives) on OAG's auditing process.

Retention and Disposal Recommendation

All records in this class are recommended to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.2	Financial Statements of Government	The process, formation and summary of Audit opinion carried out on the Financial Statements of Government under S15 of the Public Audit Act. To provide assurance to Parliament that the way the Treasury has reported in the Government's financial statements fairly reflects the Government's financial performance and position. Report draws on the many individual audits of central government organisations	10 years	Date Audit Opinion is issued	Transfer as public archive

1.3: Audits of Long-Term Plans for Local Government

Description

This class contains records that are similar in form and content to *1.1: Public entity audit reports*, but their specific purpose is to document the process, formation, and summary of an Audit Opinion on the Long-Term Plan (LTP) created by Local Authorities under section 84(4) and section 94(1) of the Local Government Act 2002. This includes the LTP's predecessor, the Long-Term Council Community Plan (LTCCP).

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **routine** and all reports / letters and other key audit information is **kept by Local Authorities** and maintained under the *ALGIM IM Toolkit Retention and Disposal Schedule*.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.3	Audits of long term plans for Local Government	The process, formation and summary of an Audit Opinion on the Long-Term Plan (LTP) created by Local Authorities and required under sections 84(4) and 94(1) of the Local Government Act 2002.	12 years	Date Audit Opinion is issued	Destroy

1.4: Pacific Islands Audit

Description

This class contains similar information to *1.1: Public entity annual audits* as carried out by OAG and Audit NZ. This class is related to audits of Pacific Island nations especially the governments of Niue and Tokelau, and includes any other subsidiaries.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **accountability** and **legitimacy of authority**.

This material contains similar content to other audit documentation in this class, however, it is unique in that it provides evidence of how key **accountability and compliance** processes are carried out within the highest levels of government, as well as **legitimacy of authority**.

Records document the process, formation and summary of the annual audit carried out for the **Governments of Niue and Tokelau** as well as any subsidiaries. Auditing is carried out as per Rules 11-13 of the *Tokelau Finance Rules 1998* and the article 60 (1) and (2) of the *Constitution of Niue*. In addition, although these reports are tabled in Niuean and Tokelauan parliaments, there is a higher risk of loss or destruction of these records because of a natural disaster or lack of resources for best practice recordkeeping in these Nations.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.4	Pacific Islands audit	The process, formation and summary of the annual audit carried out for the Governments of Niue and Tokelau as well as any subsidiaries. Carried out as per Rules 11-13 of the Tokelau Finance Rules 1998 and the article 60 (1) and (2) of the Constitution of Niue.	10 years	Date Audit Opinion is issued	Transfer as public archive

1.5: Parliamentary Advice

Description

This class documents the processes behind OAG and Audit NZ's provision of audit-related briefings and other information to Parliament.

The content of the records is administrative and facilitative, and although it may contain final copies of briefings, these tend to be for background and reference information as content is focused around the development and dissemination of the different briefings.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.5	Parliamentary Advice	Parliamentary advice to Select Committees, Sector Reports, and Reports to the Ministers responsible. Formation and provision of Advice provided to Select Committees on the Estimates of Appropriations, and annual reviews. Tabled publications to Parliament and other constituencies that report on matters arising from Annual audits, themed by sector (e.g. Local Government, Tertiary, Health)	10 years	Date advice provided or report tabled	Destroy

1.6: Pecuniary Interest Monitoring for Members of Parliament

Description

This class contains documentation relating to OAG and Audit NZ's mandatory routine monitoring of the returns of pecuniary interests for Members of Parliament.

Amendments to the Standing Orders of the House of Representatives in 2005 established a Register of Pecuniary Interests for Members of Parliament. Since then Members of Parliament are required to record and disclose certain personal financial interests such as business interests, employment, trusts, involvement in organisations seeking government funding, real estate, debts, overseas travel, and gifts. As part of the amendments the Auditor-General was assigned certain auditing responsibilities in relation to the register, namely, the review of returns (which is mandatory) and inquiry and report (which are discretionary).

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. It is **administrative in focus**, documenting processes around the verification of individual returns from members of Parliament. The final summarised report of all members is published and **made publicly available on the Parliamentary Office website** and is the responsibility of

the Registrar of pecuniary and other specified interests⁴.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.6	Pecuniary interest monitoring for Members of Parliament	Mandatory routine monitoring of the returns of pecuniary interests of Members of Parliament.	10 years	Date closed	Destroy

1.7: Exercise of Functions Powers and Duties under the Local Authorities (Members' Interests) Act

Description

This class contains documents explaining the Auditor-General's functions, powers and duties under the Local Authority (Members' Interests) Act 1968 e.g. approvals, breach investigations, declarations, and exemptions.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value, accountability, rights and entitlements** and **legitimacy of authority**.

Records are determined to be of **business value** as they ensure the creditability of local authority business. They also ensure ongoing **accountability** of associated services and provide evidence on the **rights and entitlements** of local authority members, the **legitimacy of their authority**, and their compliance with law.

Retention and Disposal Recommendation

The records in this class are recommended to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.7	Exercise of functions, powers and duties under the Local Authorities (Members' Interests) Act	Documents recording the exercise of the Auditor-General's functions, powers and duties under the Local Authority (Members' Interests) Act 1968.	10 years	Date closed	Transfer as public archive

⁴ See <https://www.parliament.nz/en/mps-and-electors/mps-financial-interests/mps-financial-interests/> and <https://www.parliament.nz/en/get-involved/features/2017-register-of-members-interests-published/> for further information.

1.7A: Information relating to exercise of functions, powers and duties under the Local Authorities (Members' Interests) Act

Description

This class contains documents outlining information used for decisions related to investigations of pecuniary interest under the Local Authority (Members' Interests) Act 1968 e.g. working papers, administrative records/management of process and correspondence.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value, accountability, rights and entitlements** and **legitimacy of authority**.

Records are determined to be of **business value** as they ensure the creditability of local authority business. They also ensure ongoing **accountability** of associated services and provide evidence on the **rights and entitlements** of local authority members, the **legitimacy of their authority**, and their compliance with law.

Retention and Disposal Recommendation

The records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.7A	Information relating to exercise of functions, powers and duties under the Local Authorities (Members' Interests) Act	Information used to arrive at decisions on investigation of pecuniary interest under the Local Authority (Members Interests) Act 1968.	10 years	Date closed	Destroy

1.8: Entity Assurance Services

Description

This class documents the provision of assurance services to a Public Entity under section 17 of the Public Audit Act 2001. Assurance services are closely aligned with the auditing process carried out by Audit NZ. Services can involve the analysis of an assessment of audit processes, operations and procedures to ensure that the systems work and are compliant with required legislation, standards, policies and procedures.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. It focuses on **routine in-house** assurance of OAG and Audit NZ auditing of public entities.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.8	Entity assurance services	Provision of assurance services to a Public Entity under s 17 of the Public Audit Act 2001.	10 years	When report(s) issued to Public entity and/or service completed and all associated processes finalised.	Destroy

1.9: Professional Peer Review and Peer Evaluation

Description

This class contains documentation facilitating and administering peer reviews of overseas audit institutions and peer reviews carried out by overseas institutions on OAG.

Content relates to the carrying out of peer reviews for other audit institutions or the facilitation of a peer-review of OAG by an overseas institution.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.9	Professional peer review and peer evaluation	Peer reviews of overseas audit institutions and peer reviews carried out by overseas institutions on OAG.	10 years	When Audit Opinion issued, or received, and all associated peer-review audit processes completed.	Destroy

1.10: Compliance and Regulatory Audits

Description

This class contains records that are similar in form and content to *1.1: Public entity audit reports*, but instead document a different range of audits relating to business or legislative compliance. These include regulatory and non-financial Audits under s17 of the Public Finance Act.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. It focuses on **routine** auditing processes.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
1. Audit and Assurance					
1.10	Compliance and regulatory audits	Compliance Audits, including regulatory and non-financial Audits under s17 of the Public Finance Act e.g: <ul style="list-style-type: none">• Final and Interim Management letters• Audit Opinions, Summary of Audit Findings• Planning information• Audit Engagement information• Background/entity information• Working papers including analysis, attest work, technical, Legal or other specialist advice regarding interpretation and/or application of policy, standards etc.• Information, data and records provided by the Entity	10 years	Date Audit Opinion is issued	Destroy

Class 2: Audit Operations Records

This class is made up of nine classes of records documenting the processes surrounding the appointment and management of Audit NZ auditors and contracted external Audit Service Providers (ASPs) as they carry out auditing and assurance activities. This class also includes the assessment of entities that may require auditing.

2.1: Portfolio Management

Description

This class contains records that document the management of audit portfolios across OAG and Audit NZ, for example, schools, government departments, crown research institutes, district health boards, etc. Management in this case focuses particularly on planning around the allocation of resourcing for auditors and/or external ASPs carrying out audit and assurance activities on behalf of the Auditor-General.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative and facilitative** in focus. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.1	Portfolio management	Portfolio management - allocation of resourcing for auditors and/or audit service providers.	10 years	Date Audit Opinion is issued	Destroy

2.2: Entity Assessment

Description

Records that document OAG's assessment of entities to determine whether they fall under the Public Audit Act 2001 and therefore require an annual audit.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **rights and entitlements** and **legitimacy of authority**. These records provide evidence of the decision making process that impacts on auditing of entities and provides proof of the Auditor-Generals commitment to fulfil obligations and responsibilities under legislation.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.2	Entity management	Assessment of entities to determine whether they fall under the Public Audit Act and require an annual audit.	10 years	After entity ceases to exist	Transfer as public archive

2.3: Audit Engagement Administration

Description

Records that facilitate the organisation and management of OAG's engagement with ASPs, including Audit NZ.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative and facilitative in focus**. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.3	Audit engagement administration	Organisation and management of engagement with audit service providers (ASP).	10 years	Date Audit Opinion is issued	Destroy

2.4: Audit NZ and Audit Service Provider Appointments

Description

Operational records that document OAG and Audit NZ processes around Audit NZ and other ASP appointments.

Value Statement

This class contains **short-term business records**.

This class contains records that are low level operational and/or routine administrative of short term business value and recommended for destruction. Content is **administrative and facilitative in focus** and relates to the appointment of auditors to carry out auditing work. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.4	Audit NZ and Audit Service Provider appointments	Organisation of the appointment of audit service providers to carry out annual audits.	10 years	Date Audit Opinion is issued	Destroy

2.5: Auditor Licensing

Description

Records that document OAG's licensing of auditors to undertake annual audits of certain entities. These can include licensing of auditors for key audits.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative and facilitative in focus** and relates to the licensing of individual auditors to undertake specific auditing projects. While some auditor licenses are given for "key audits", this information does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.5	Auditor licensing	Licensing of auditors to undertake annual audits of certain entities.	10 years	Date closed	Destroy

2.6: Annual Audit Management

Description

Operational records that document Audit NZ's management of annual audits by auditors. Consequently, records contain a lot of information from individual auditors reporting their work hours and work progress.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative in focus** and relates to the facilitation of individual auditors carrying out annual audits. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.6	Annual audit management	Management and organisation of annual audits by auditors	10 years	Date Audit Opinion is issued	Destroy

2.7: Professional Practice Advice

Description

Records that document Audit NZ's development and provision of advice around audit and assurance professional practice, and its ongoing management. This advice can vary in source, form, content and distribution, but all relate to the provision of "how to" information for individual auditors and ASPs as they carry out audits.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. While records include procedural advice, content focuses on advice relating to **routine and operational areas** of professional practice, and its provision to individuals. Therefore, it is **administrative and facilitative** in focus. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.7	Professional practice advice	Development, provision and management of advice on professional practices used for audits	10 years	When superseded/Date audit opinion is issued	Destroy

2.8: Fee Management

Description

This class captures both policy records (i.e. the establishment of fees that entities and auditors can charge) and operational records (the ongoing monitoring of fee setting in practice).

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Although these records can hold policy information and the setting of fees provides evidence of a unique activity carried out by OAG, this material is reviewed and superseded regularly, and content is **administrative and facilitative in focus and at a low level of operation**. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.8	Fee management	Fee setting, monitoring and analysis for entities and auditors and regular fee moderation.	10 years	Date Audit Opinion is issued	Destroy

2.9: Fee Mediation

Description

Records cover OAG and Audit NZ management of mediated disputes around fees for audits conducted by individual ASPs or Audit NZ.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **accountability** and **business value**.

This class has archival value as determined by the *Appraisal Statement*. Records provide evidence of how **accountability** processes are addressed through mediation around a **unique business activity** and are fundamental to providing transparency around the establishment of fees for auditing and assurance work in the public sector.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
2. Audit Operations					
2.9	Fee mediation	Management of mediated disputes concerning fees for audits conducted by Audit Service Provider and Audit NZ.	10 years	Date dispute resolution finalised	Transfer as public archive

Class 3: Inquiries Records

This class relates to three classes of records created by OAG covering specific types of audit or assurance related inquiry activities under section 18 of the Public Audit Act 2001. The scope of coverage for an accepted inquiry can be broad, but all are viewed as an “issue of concern” relating to a public entity (or entities) and their use of resources.

The Auditor-General has wide powers to request information, the basic process of inquiry is as follows:

- examine each request;
- decide the most appropriate way to proceed;
- identify whether matters may include:
 - financial impropriety
 - problems with the organisation’s overall governance or management
 - other systemic or significant concerns that may be important for the organisation, the sector it operates in, or the general public; and
- Consider how serious the issues are and whether they may be better addressed elsewhere.

Complex inquiries may require review of the public entity’s files, formal interviews, and the gathering of information from multiple sources. Finally reports are usually reported publicly via the website and a report sent to the individual or entity who originally requested the inquiry.

3.1: Inquiries Organisation and Management

Description

This class documents the different processes around the organisation and planning of inquiries management.

Records do not cover content relating to discussion about the inquiry, determination as to its status, or decision-making at a senior Leadership Team level.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Most content is **administrative and facilitative** in focus, and while some records establish a framework of procedures around a unique activity carried out by OAG, it does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
3. Inquiries					
3.1	Inquiries organisation and management	Inquiries management, organisation and planning. The development, and final output, of the framework [including setting and management procedures for inquiries] for inquiries.	10 years	When framework is superseded	Destroy

3.2: Routine and Non-Complex Inquiries

Description

Records containing OAG's response to a range of routine or non-complex inquiries relating to any matter concerning a public entity's use of its resources.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Some content is **administrative and facilitative** in focus, and while other content documents decision-making around inquiries around a public entity's use of resources, these inquiries have been deemed by OAG to either be outside of their jurisdiction, or simple to address, and not subject to Ministerial inquiry or impacting OAG practice or public or crown interests.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
3. Inquiries					
3.2	Routine and non-complex inquiries	Inquiries relating to any matter concerning a public entity's use of its resources that are not complex, do not require significant resources, do not deliver impact for citizens and crown, or are outside the Auditor-Generals jurisdiction, have not received widespread publicity, have not set a precedent (legal or administrative) or have not been subject to a ministerial inquiry	10 years	Date inquiry closed	Destroy

3.3: Significant and/or Major Inquiries

Description

Records contain OAG's response to a range of significant and/or major inquiries relating to any matter concerning a public entity's use of its resources.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value** and **accountability**.

This class contains **fundamental evidence of OAG decision-making processes** relating to a government entity's use (or misuse) of resources. It also demonstrates value by providing evidence of how a key **accountability and compliance** process is carried out within government, and how this ensures financial transparency in the public sector. While the final report is published on the OAG website, all other documentation in this class is unique and provides valuable context to the report.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
3. Inquiries					
3.3	Significant and/or major Inquiries	'Significant' and/or 'major' Inquiries relating to a public entity's use of its resources.	10 years	Date inquiry closed and report submitted/published	Transfer as public archive

Class 4: Professional Engagement Records

This class relates to three classes of records created by OAG covering OAG's membership with, or contribution to, professional auditing and assurance bodies in New Zealand and around the world.

4.1: Professional Bodies' Membership

Description

This class documents professional body representation records such as OAG's interaction and involvement with professional bodies where staff participate and/or chair working groups. For example, OAG's representation on Chartered Accountants Australia and New Zealand (CAANZ), and the Australasian Council of Auditors General (ACAG).

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative and facilitative** in focus and relates to the membership of professional auditing and assurance bodies. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
4. Professional Engagement					
4.1	Professional bodies' membership	Professional body representation records, documenting interaction and involvement with professional bodies where staff participate and/or chair working groups.	10 years	End of year responsibility formally concluded.	Destroy

4.2: Professional Bodies that Contribute to or give Feedback on Standard Setting

Description

Records document OAG input or feedback into the development and amendment of professional standards. This includes OAG feedback on professional standards that was not considered, and which resulted in differences in standards between the OAG and other professional bodies.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value** and **accountability**.

Documentation in this class is unique and provides **valuable evidence of OAG's role** in providing feedback on international auditing and assurance standards as applied by professional bodies. It also provides valuable context in terms of **explaining variations in OAG's own standards** when compared with other international practice, and **documenting transparency** in the development of auditing and assurance standards in the public sector.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
4. Professional Engagement					
4.2	Professional bodies – contribution to or feedback on standard setting	Input, feedback and responses to the development of, and changes to, professional standards	10 years	End of year standard published	Transfer as public archive

4.3: Professional Bodies' Representation

Description

This class documents the different forms of OAG representation at a significant (i.e., international or key governance) level. This includes OAG's representation on an executive council, a secretariat, or as conference chair at an internationally recognised and attended conference.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value** and **legitimacy of authority**.

Records provide evidence of **core government sector representation** internationally and demonstrate OAG's roles and points of view in organisations that are not documented in public archives in New Zealand. They also provide useful **context around OAG's roles and responsibilities** internationally.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
4. Professional Engagement					
4.3	Professional bodies representation	Fulfilment of significant role in professional bodies.	10 years	End of year responsibility formally concluded.	Transfer as public archive

Class 5: Performance Auditing Records

This class relates to two classes of records created by OAG that relate to performance audits undertaken by OAG as part of the annual work programme and carried out in accordance with Section 16 of the Public Audit Act 2001. About 15 performance audits are carried out a year.

Performance audits are a unique group of records that focus specifically on establishing 'matters of efficiency and effectiveness, waste, probity, compliance with statutory obligations, financial prudence, or any combination of these elements'. They can vary widely in scope and include several entities across one or more sectors.

The performance audit process is as follows:

- Scoping;
- Planning;
- Fieldwork;
- Summary of findings;
- Draft report; and
- Public release of the report.

5.1: Conduct of Audit

Description

This class documents the planning, management and conduct of a performance audit. Planning is carried out on a yearly basis, with chosen areas of study selected with the agreement of Parliament and other stakeholders. As a consequence, all records in this class are represented by a number of administrative and operational records to do with establishing the audit and gathering required information.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Most content is **administrative and facilitative** in focus. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
5. Performance Auditing					
5.1	Conduct of audit	The planning and management and conduct of a performance audit.	10 years	When report submitted	Destroy

5.2: Reporting

Description

This class documents the administrative and facilitative processes around reporting to Parliament and other stakeholders on performance audits.

Value Statement

This class contains **short-term business records** and **material duplicated elsewhere**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative and facilitative** in focus.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
5. Performance Auditing					
5.2	Reporting	Reporting to parliament and other stakeholders on performance audits	10 years	When report submitted	Destroy

Class 6: Accounting and Auditing Policy

This class covers five classes of records involving aspects of accounting and auditing policy not covered by *GDA* 6. It includes the development and distribution of audit and assurance policy information by OAG and Audit NZ. This includes the methodology, provision of guidance and support, and the management of independence and ethics.

Processes are focused around providing guidance to auditors on two main areas: accounting policy and auditing policy. When it comes to this class of records, documentation around accounting policy covers compliance with Generally Accepted Accounting Practice (GAAP). Documentation around auditing policy covers the maintenance of the Auditor-General's auditing standards as well as independence issues.

6.1: Audit Policy Development

Description

This class documents OAG's development and review of audit policy and standards used by OAG and Audit NZ.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative or facilitative** in focus, and documents decision-making processes around the development of policies, standards and methodology which are not substantive in form, strategic in scope or significant in content. As a result, they do not identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
6. Accounting and Auditing Policy					
6.1	Audit policy development	Audit policy and standards development and review	10 years	When superseded	Destroy

6.2: Audit Policy Distribution and Expectation Setting

Description

Records documenting OAG's processes around the provision of guidance, support and advice for Audit NZ operational staff and ASPs. These cover a variety of forms, but all focus on discussing standards and practices that must be observed by auditors.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **facilitative** in focus and addresses the provision of audit-related guidance to practitioners. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
6. Accounting and Auditing Policy					
6.2	Audit policy distribution and expectation setting	Guidance, support and advice for Audit NZ operational and audit service providers	10 years	When superseded	Destroy

6.3: Audit Guidance and Support

Description

This class covers records documenting OAG's audit-related guidance and support by entity, sector or type, as well as guidance around accounting and auditing, how to carry out the processes around an audit.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **facilitative** in focus and addresses the provision of audit-related guidance to practitioners. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
6. Accounting and Auditing Policy					
6.3	Audit guidance and support	Guidance by entity, sector or type, accounting and auditing guidance, process, development and reporting of an audit.	10 years	Date audit opinion is issued	Destroy

6.4: Assurance Engagement

Description

This class covers records documenting routine and low-level processes around Audit NZ's audit engagement methodology, procedures, and guidance. These activities are carried out under s17 of the Public Audit Act 2001.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **facilitative** in focus and addresses the provision of assurance engagement methodology to practitioners. It does not supplement key summary and decision-making information or identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
6. Accounting and Auditing Policy					
6.4	Assurance	Low-level and routine assurance engagement methodology, procedures and guidance	10 years	When superseded	Destroy

6.5: Management of Independence and Ethics Matters

Description

This class documents the management and administration of independence, ethics and legal matters across OAG and Audit NZ, it includes legal opinion as well as issues, guidance and rulings records.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **accountability** and **legitimacy of authority**.

Records document a unique set of **accountability** processes relating to the Auditor General's management of the office's **statutory independence** under Section 9 of the Public Audit Act 2001. As such, these records provide significant evidence of how OAG and Audit NZ achieve service-related and legislative compliance as they relate to issues of statutory independence.

These records are not published publicly in any form.

Retention and Disposal Recommendation:

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
6. Accounting and Auditing Policy					
6.5	Management of independence and ethics matters	Management and administration of independence, ethics and legal matters including issues, guidance and rulings records	10 years	Date record closed	Transfer as public archive

Class 7: Quality Assurance

This class relates to four classes of records created by OAG that relate to OAG and/or Audit NZ carrying out a variety of quality assurance processes to evaluate their audit and assurance processes or services. This class covers:

- compliance or non-compliance by audited entities;
- appropriate application of methodology around audits of local authority long term plans;
- auditors and audit service providers meeting audit policies and standards; and
- consistency of practice when it comes to entity reporting of performance information.

7.1: Opinions Review Committee

Description

This class documents the processes around the decisions and advice made by the Opinions Review Committee (ORC). The committee supports appointed auditors in their application of professional judgement through ensuring consistency of non-standard audit reports, reviews where OAG and/or Audit NZ audit findings are disputed by the auditor assigned to the original audit, and ensuring a consistent approach to major accounting and auditing policy issues. These disputes can be related to assumptions around audit-related non-compliance or the validity of the going-concern assumption.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **accountability** and **rights and entitlements**.

Records document a unique set of **accountability** processes relating to in-house management of disputes relating to Audit NZ or OAG review of audit findings carried out under Sections 9 to 15 of the Public Audit Act 2001. These records also provide significant evidence of how OAG and Audit NZ achieve service-related and legislative compliance around issues of **non-compliance or validity of assumption**.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
7. QUALITY ASSURANCE					
7.1	Opinions Review Committee (ORC)	Decisions and advice made by the Opinions Review Committee (ORC) to do with audit-related non-compliance or the validity of the going concern assumption - Low risk and/or Dispensation process and information as well as Normal process and information as well as: <ul style="list-style-type: none">• Cases where a consensus was not reached and the Controller and Auditor-General's ruling prevailed.• the Appointed Auditor disagrees with the decision made by the ORC and the audit report is instead signed by the Controller and Auditor-General or a designated representative.	10 years	End of year decision / advice made by ORC	Transfer as public archive

7.2: Local Authority Long Term Plan reviews

Description

This class documents the OAG review processes around audits of local authority Long Term Plans (LTP) and their earlier versions, the Long Term Council Community Plan (LTCCP). These quality assurance reviews check that audit methodology for LTP audits is consistently applied in accordance with the Local Government Act 2002.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Content is **administrative or facilitative** in focus and not considered to be substantive in form, strategic in scope or significant in content. They also do not identify significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
7. Quality Assurance					
7.2	Local Authority Long Term Plan reviews	Reviews of Local Authority Long Term [Community Consultative] Plan (LTP) audits to check for consistency application of audit methodology	12 years	Date audit opinion is issued	Destroy

7.3: Auditor and Audit Service Provider Quality Assurance and Practice Reviews

Description

These records document assurance reviews of the performance of Audit NZ auditors and Audit Service Providers to ensure that their work meets the quality and consistency required by audit policies and standards, and agreed good practice. This can include the review of Audit NZ practice by CAANZ (Chartered Accountants of Australia and New Zealand) and the Financial Markets Authority (FMA) to ensure quality and consistency with other audit providers, or with legislation such as section 37 of the Limitations Act 2010.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Reviews are **low-level, routine and administrative or facilitative** and not considered to be substantive in form, strategic in scope or significant in content. They also do not identify or document significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
7. Quality Assurance					
7.3	Auditor/Audit Service Provider quality assurance and practice reviews	Reviews of auditors and audit service providers to ensure quality and consistency with audit policies and standards and with other audit service providers (ASPs), either routinely or on an ad hoc basis.	10 years	Date review completed	Destroy

7.4: Entity Consistency Reviews

Description

These records document individual annual audit consistency reviews carried out by OAG. Their purpose is to check for consistency of practice in the entity's reporting of performance information.

Value Statement

This class contains **short-term business records**.

This class contains low level operational and/or routine administrative records of short term business value and recommended for destruction. Reviews are **routine and/or administrative or facilitative** in focus and not considered to be substantive in form, strategic in scope or significant in content. They also do not identify or document significant changes in policy, procedure or decision-making.

Retention and Disposal Recommendation

All records in this class are recommended for destruction.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
7. Quality Assurance					
7.4	Entity consistency reviews	Individual annual audit consistency reviews to check for consistency of practice in the entity's reporting of performance information.	10 years	Date audit opinion is issued	Destroy

Class 8: Controller Function

Class 8 contains one class. These records document the review of monthly reports from The Treasury. The Controller Function of the Office of the Controller and Auditor-General supports Parliamentary control of Government expenditure. Specifically, it is to provide 'independent assurance to Parliament and the public that the Government's spending is within the rules and that spending outside the rules has been identified and dealt with appropriately'.

8.1: Monthly Report Reviews

Description

This class documents OAG's review of monthly reports from The Treasury and may include reports, correspondence, and working papers.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **accountability** and **legitimacy of authority**.

This class is unique and demonstrates a high level of value by providing evidence of how a key **accountability and compliance** process is carried out through the review of Treasury reports for Parliament, and how issues surrounding Treasury processes are discussed and dealt with at the highest levels of the Controller and Auditor General and OAG. It also demonstrates key evidence of **legitimacy of authority** and provides valuable overview and context for *class 1:2: Financial Statements of Government*.

These records are not publicly published in any form.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
8. Controller Function					
8.1	Monthly report reviews	Review of monthly reports from Treasury.	10 years	When record closed and all associated administrative purposes completed	Transfer as public archive

Class 9: Governance and Strategy

This contains two classes covering the documentation of corporate management meetings and the setting of the OAG and Audit NZ work programme.

9.1: Corporate Management Meetings

Description

This class documents corporate management meetings at which major decisions on audit or assurance-related investigations, OAG and Audit NZ internal matters, or governance-related strategy and risk are presented and decided.

The Audit and Risk Committee, an independent committee, is established and reports directly to the Auditor-General. It has no management functions.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value** and **accountability**.

Records provide evidence of **major governance-related decision-making** that impacts the ongoing business of OAG and Audit NZ. This material also provides useful context around OAG's and Audit NZ's **roles and responsibilities** and subsequent standards, policies, directives, guidance, and risk and assurance practices.

Retention and disposal recommendation:

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
9. Governance and Strategy					
9.1	Corporate management meetings	Corporate management meetings at which major decisions on investigations or internal matters are presented and decided.	10 years	When issue / matter closed and all relevant associated processes completed	Transfer as public archive

9.2: Theme Setting and Management

Description

This class documents the work programme set by the Controller and Auditor-General for OAG and Audit NZ, usually around the development of strategic themes. Records document the initial development of topics and theme setting, as well as the ongoing management and monitoring of the work programme itself.

Value Statement

This class contains records that meet the criteria outlined in the *Appraisal Statement* relating to **business value** and **accountability**.

Records provide **evidence of the development of key strategy** impacting the ongoing business of OAG and Audit NZ. This material also provides useful context around OAG's and Audit NZ's **roles and responsibilities** and subsequent standards, policies, directives, guidance, and risk and assurance practices.

Retention and Disposal Recommendation

All records in this class are to be maintained as public archives.

Class Number	Class Title	Description	Minimum Retention Period	Trigger Point/Date	Disposal Action
9. Governance and Strategy					
9.2	Theme setting and management	Work programme development management and monitoring	10 years	When superseded by a new theme	Transfer as public archive

Access Recommendations

[Details removed]

Caveat
<p>Refer to any sentencing guidelines accompanying this report for specific recommendations:</p> <ul style="list-style-type: none"> ➤ Records must be kept for the minimum period specified. ➤ The retention periods in the disposal schedule do not override any other retention period required by law. ➤ Records may be destroyed at any point once the minimum retention periods have passed. Records do not have to be destroyed; the agency may keep them for longer if required. ➤ No disposal action may be taken under this authority to any record in respect of which an OIA request has been made under the Official Information Act 1982 until such time as access has been granted to the requestor, or in the case where access is denied, an appeal against refusal has been determined or, in the case where no appeal is made, 3 months after the refusal. <p>This authority is valid for a period of 10 years from date of signing, unless previously agreed with the Chief Archivist.</p>