

Record Details						
Class Number	Class Title	Description	Examples (Format neutral: applies to electronic AND paper)	Minimum 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 carried out on public entities under s15 and s19 of the Public Audit Act	<ul style="list-style-type: none"> • Final and Interim Management letters, Ministerial letter • Audit Opinion, Summary of Audit Findings • Planning information • Audit Engagement Letter • 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 • Information subject to audit 	10 years	Date Audit Opinion is issued	Destroy
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	<ul style="list-style-type: none"> • Final Management letter and Ministerial letter • Audit Opinion, Summary of Audit Findings • Planning information • Audit Engagement information • Information, data and records associated with audit report • Impact/communications plan • 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 • Correspondence with Auditor, Entity and Treasury 	10 years	Date Audit Opinion is issued	Transfer as public archive
1.3	Audits of long-term plans for Local Government	The process, formation and summary of Audit Opinion on the Long-Term Plan (LTP) and the former Long-Term Council Community Plan (LTCCP), as required under sections 84(4) and 94(1) of the Local Government Act 2002	<ul style="list-style-type: none"> • Audit Opinions • Management letter • Summary of Audit Findings • Analysis • Planning and execution records • Background information • Auditor working papers • Information, data and records provided by the Entity 	12 years cover 4 cycles	Date Audit Opinion is issued	Destroy

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	<ul style="list-style-type: none"> • Audit Opinions, Summary of Audit Findings • Final and Interim Management letter • Planning information • Audit Engagement information • Information, data and records associated with audit report • Background information • Working papers including analysis, attest work, technical, Legal or other specialist advice regarding interpretation and/or application of policy, standards etc. • Analysis 	10 years	Date Audit Opinion is issued	Transfer as public archive
1.5	Parliamentary Advice	Parliamentary advice to Select Committees, as well as Sector Reports, Reports to the Ministers responsible, the formation and provision of advice to Select Committees on the Estimates of Appropriations, and annual review. Also, tabled publications to Parliament and other constituencies that report on matters arising from annual audits, themed by sector (e.g. Local Government, Tertiary, Health)	<ul style="list-style-type: none"> • Working papers • Administrative records • Advice to Select Committees on draft reports etc. • Reports to Ministers responsible • Ministerial letters • Reports, publications, themed by sector • Briefings to select committees • Correspondence • Budget documents • Standard Estimates Questionnaire [SEQs] • Written responses • Background information, including graphs and planning information 	10 years	Date advice provided or report tabled	Destroy
1.6	Pecuniary interest monitoring for Members of Parliament	Mandatory routine monitoring of the returns of pecuniary interests of Members of Parliament	<ul style="list-style-type: none"> • All returns and information relating to individuals members 	10 years	3 complete terms of Parliament plus 1 year	Destroy
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	<ul style="list-style-type: none"> • Approvals relating to section 3(3) prior and retrospective approvals. • Reports, prosecution decision document and correspondence relating to section 3 breach investigations and reports. • Declarations and exemptions under section 6. • Reports, prosecution decision document and correspondence document relating to section 6 breach investigations. 	10 years	Date closed	Transfer as public archive

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	<ul style="list-style-type: none"> • Working papers • Administrative records /management of process • Correspondence <p>The above types of information relating to the exercise of the Auditor-General's functions, powers and duties under s 3 and 6 of the Act.</p>	10 years	Date closed	Destroy
1.8	Entity Assurance Services	Provision of assurance services to a Public Entity under s17 of the Public Audit Act	<ul style="list-style-type: none"> • Proposal letter/tender submission • Final and Interim Management letters, Ministerial letter • Audit Opinion, 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	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	Peer reviews of overseas audit institutions and peer reviews carried out by overseas institutions on OAG	<ul style="list-style-type: none"> • Working papers • Drafts • Reports relating to the peer review • Peer reviews on OAG and associated/related correspondence and information 	10 years	When Audit Opinion issued, or received, and all associated peer-review audit processes completed.	Destroy
1.10	Compliance and Regulatory Audits	Compliance Audits, including regulatory and Non-financial Audits under s17 of the Public Finance Act. (e.g.: Local Government and Tertiary, Default Price Path, Energy Disclosure Regulation Audits, Airport Regulation Audits, Commerce Commission Disclosure Audits, Debenture Trust Deeds, Performance Based Research Fund)	<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

2. AUDIT OPERATIONS

2.1	Portfolio management	Portfolio management -allocation of resourcing for auditors and/or audit service providers	<ul style="list-style-type: none"> • Planning spreadsheets • Information and records on supplementation • Correspondence regarding provider relationship management 	10 years	Date Audit Opinion is issued	Destroy
2.2	Entity assessment	Assessment of entities to determine whether they fall under the Public Audit Act and require an annual audit	<ul style="list-style-type: none"> • Correspondence, information and records relating to the decision-making process • Associated correspondence to and from the entity • Analysis and decision rational workings, summary and verdict • Related guidance and information • Legal advice (precedents) 	10 years	After entity ceases to exist	Transfer as public archive
2.3	Audit engagement administration	Organisation and management of engagement with audit service providers (ASP)	<ul style="list-style-type: none"> • Audit Status Database (ASD) records • Legacy records pre-dating ASD function 	10 years	Date Audit Opinion is issued	Destroy
2.4	Audit NZ & Audit service provider appointments	Organisation of and the appointment of audit service providers to carry out annual audits	<ul style="list-style-type: none"> • Correspondence • Contracts • Audit engagement agreement • Fee arrangements • Other information and records used for planning/organising • Copy of approval from Auditor-General 	10 years	Date Audit Opinion is issued	Destroy
2.5	Auditor licensing	Licensing of auditors to undertake annual audits of certain entities	<ul style="list-style-type: none"> • Key Audit Providers approvals by the Auditor-General • Correspondence • Associated and supporting information 	10 years	Date closed	Destroy
2.6	Annual audit management	Management and organisation of annual audits by auditors	<ul style="list-style-type: none"> • Billing schedules • Job closure forms • Job summaries • Adhoc paperwork • Staff supplementation arrangements • Fee proposals • Related guidance and information 	10 years	Date Audit Opinion is issued	Destroy
2.7	Professional practice advice	Development, provision and management of advice on professional practices used for audits	<ul style="list-style-type: none"> • Accounting technical advice • Auditing technical advice • Quality Control advice • Professional manuals (Accounting, Auditing and TeamMate) • Professional Development 	10 years	When superseded/Date audit opinion is issued	Destroy

2.8	Fee management	Fee setting, monitoring and analysis for entities and auditors and regular fee moderation	<ul style="list-style-type: none"> • Contract round files • Analysis and contract management files • Information and records documenting the development of fee proposals and fee setting • Minor disputes settled through negotiation between entity and OAG • Overhead contribution management 	10 years	Date Audit Opinion is issued	Destroy
2.9	Fee mediation	Management of mediated disputes concerning fees for audits conducted by Audit Service Provider and Audit NZ	<ul style="list-style-type: none"> • Correspondence, records and information relating to disputes, mediation and resolution of fee settlement • Documents or information provided by the Entity • Mediation feedback from OAG 	10 years	Date dispute resolution finalised	Transfer as public archive
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	<ul style="list-style-type: none"> • Working papers • Correspondence • Supplementation arrangements • Related guidance • Inquiries manuals • Inquiries register • Process and procedural guides 	10 years	When framework is superseded	Destroy
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	<ul style="list-style-type: none"> • Inquiries correspondence • 'Non-inquiry' e.g.: request for information, clarification, publicly available information, action outside Auditor-Generals jurisdiction. • Working papers and reports • Analysis • Preliminary findings • Information and records provided by the Entity 	10 years	Date inquiry closed	Destroy
3.3	Significant and/or Major Inquiries	Significant' and/or 'Major' Inquiries relating to a public entity's use of its resources. Inquiries that are complex, attract public interest, are Important issues for crown, demonstrate impact and value for society. High value, risk, high impact and generating report on findings. cases have received widespread publicity, have been used to set a precedent (legal or administrative) or are subject to a ministerial inquiry	<ul style="list-style-type: none"> • Inquiries correspondence – including initial inquiry or determination to pro-actively investigate • Correspondence with entity/entities • Working papers • Analysis • Preliminary findings • Feedback/review • Substantial draft [input and amendments] as well as final versions of reports • Substantiation records • Information and records provided by the Entity 	10 years	Date inquiry closed and report submitted/published	Transfer as public archive

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. For example New Zealand Institute of Chartered Accountants (NZICA)/Chartered Accountants Australia and New Zealand (CAANZ), Australasian Council of Auditors General (ACAG)	<ul style="list-style-type: none"> • Correspondence • Board meeting minutes, (such as agendas, minutes, papers received and/or presented) • Working group papers 	10 years	End of year responsibility formally concluded.	Destroy
4.2	Professional bodies - contribution to or feedback on standard setting	Input, feedback and responses to the development of, and changes to, professional standards	<ul style="list-style-type: none"> • All submissions on standards, including those where input/recommendations were not considered and consequentially Auditor-General Standards differ • correspondence 	10 years	End of year standard published	Transfer as public archive
4.3	Professional bodies representation/role at significant level - including governance roles	Fulfillment of significant role in professional bodies i.e.: executive council, Secretariat, OAG chair conference theme. International organisation include; PASAI (Pacific Association of Supreme Audit Institutions), INTOSAI (International Organisation of Supreme Audit Institutions), Transparency International, New Zealand Institute of Chartered Accountants (NZICA)/Chartered Accountants Australia and New Zealand (CAANZ)	<ul style="list-style-type: none"> • Formal meeting papers (such as agendas, minutes, papers presented) • Formal Correspondence • Terms of reference • Letters of appointment • Annual report • Working group papers 	10 years	End of year responsibility formally concluded	Transfer as public archive

[illegible]

5.1	Conduct of audit	The planning and management and conduct of a performance audit.	<ul style="list-style-type: none"> • Working papers/Record of evidence including interview notes dictaphone tapes, • Correspondence • Scoping information • Planning and operational management • Information and records provided by the Entity • Analysis • Preliminary findings • Reporting and distribution • Draft reports • Records/information on monitoring of progress • Guidance requests and replies • Post review • Communications plan including information to be used for media and parliament briefings 	10 years	When report submitted	Destroy
5.2	Reporting	Reporting to parliament and other stakeholders on performance audits	<ul style="list-style-type: none"> • Drafts • Final published report • Correspondence • Briefings 	10 years	When report submitted	Destroy
ACCOUNTING AND AUDITING POLICY						
6.1	Audit policy development	Audit policy, standards and review	<ul style="list-style-type: none"> • Information and records documenting management of audit quality • Information and records discussing the development of audit policies or standards, E.g. reports and correspondence covering issues, wording etc. • Reviews, drafts • Information used for guidance or reference • Final versions of audit policies and standards 	10 years	When superseded	Destroy
6.2	Audit policy distribution and expectation setting	Guidance, support and advice for Audit NZ operational and audit service providers - Policies, standards and briefings sent to audit service providers outlining standards, practices etc. that must be observed	<ul style="list-style-type: none"> • Briefings sent to audit service providers • Guidance on handling independence of the audit process • General auditor guidance • Newsletter for auditors, including development drafts and associated information 	10 years	When superseded	Destroy

6.3	Audit guidance and support	Guidance by entity, sector or type, accounting and auditing guidance, process, development and reporting of an audit. Advice tailored to each audit service provider	<ul style="list-style-type: none"> • Information and documentation providing advice and guidance on how to conduct an audit (includes Audit service provider manual) • Correspondence outlining auditor guidance on audit and assurance work 	10 years	Date Audit Opinion is issued	Destroy
6.4	Assurance	Low-level and routine processes around Audit NZ's audit engagement methodology, procedures and guidance carried out under s17 of the Public Audit Act 2001	<ul style="list-style-type: none"> • Information and records detailing assurance engagement methodology • Information and records detailing routine and low-level revision of assurance engagement methodology 	10 years	When superseded	Destroy
6.5	Management of independence and ethics matters	Management and administration of independence, ethics and legal matters including issues, guidance and rulings records	<ul style="list-style-type: none"> • Information and records detailing independence and ethics methodology • Information and records providing discussion of significant revision of independence and ethics methodology • Management and administration of independence and ethics issues (including Employee Independence Declarations) • Policy and related guidance concerning independence matters • Independence Review Committee - papers, decisions and associated information relating to issues 	10 years	Date record closed	Transfer as public archive
QUALITY ASSURANCE						
7.1	Opinions Review Committee (ORC)	<p>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:</p> <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 	<ul style="list-style-type: none"> • information and records documenting submissions to the Committee • Committee minutes • Background documents • Internal discussion and correspondence • discussions and correspondence with Appointed Auditor(s) • Final decision by ORC 	10 years	End of year decision / advice made by ORC	Transfer as public archive

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	<ul style="list-style-type: none">• working papers• background information• guidance information• Draft review documents• 'hot review' documentation	12 years, 4 cycles	Date Audit Opinion is issued	Destroy
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	<ul style="list-style-type: none">• Information and records detailing 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• Information and records concerning organisational reviews of Audit Service Providers (KPMG etc.)• Reviews of individual audits carried out by either OAG or Audit NZ.• Quality Assurance final review documents• Audit methodologies from audit service providers (ASPs) collected by the OAG to enable analysis and inform auditor reviews.	10 years	Date review completed	Destroy
7.4	Entity consistency reviews	Individual annual audit consistency reviews to check for consistency of practice in the entity's reporting of performance information	<ul style="list-style-type: none">• Records relating to the review of background information provided by the Public Entity E.g.<ul style="list-style-type: none">- Documentation relating to the review of annual reports- Statements of intent- Corporate reporting documents• Supporting records that substantiate annual audit results E.g.<ul style="list-style-type: none">- Published financial reports such as annual reports- Statements of intent- Financial review of estimate- Questionnaire responses	10 years	Date Audit Opinion is issued	Destroy
CONTROLLER FUNCTION						
8.1	Monthly report reviews	Review of monthly reports from Treasury	Reports, correspondence, working papers	10 years	When record closed and all associated administrative purposes completed	Transfer as public archive
GOVERNANCE AND STRATEGY						
9.1	Corporate management meetings	Corporate management meetings at which major decisions on investigations or internal matters are presented and decided	<ul style="list-style-type: none">• Combined Leadership Team (CLT) meeting agenda and minutes• Leadership team (LT) meeting agenda and minutes• Executive Leadership Team (ELT) meeting agenda and minutes• Audit and Risk Committee meeting agenda and minutes	10 years	When issue/matter closed and all associated processes completed	Transfer as public archive

9.2	Theme setting and management	Work programme development management and monitoring	<ul style="list-style-type: none">• initial workshop outputs• scoping information, sector scans and analysis• work programme reporting and evaluation• information and records provided by entities or other sources• progress reports• published reports	10 years	When superseded by new theme	Transfer as public archive
-----	------------------------------	--	--	----------	------------------------------	----------------------------