

Operational Records Disposal Schedule

Audit Office of South Australia

RDS 2024/10 Version 1

Effective Dates: 4 October 2024 to 4 October 2034

This operational records disposal schedule (RDS) authorises disposal of official records (including destruction and transfer of records to State Records custody) as a determination in accordance with section 23(2) of the *State Records Act 1997*.

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| RDS No | RDS 2024/10 Version 1 |
| Disposal Schedule Type | Operational Records Disposal Schedule |
| Agency | Audit Office of South Australia |
| Records Scope | Records documenting the functions of conducting auditing, formal examinations and investigations of South Australian Government agencies and Local Government entities. In addition records that document the governance of the Audit Office of South Australia. |
| Records Coverage Dates | 1980 - Ongoing Please note the records covered by this RDS does not cover records in the custody of State Records |
| Effective Dates | 4 October 2024 to 4 October 2034 |
| Status | Determined by Director State Records and approved by State Records Council on 27 August 2024 |
| Associated RDS | <i>Previous RDS 2012/23v1</i> |
| Associated Document | Use the RDS in conjunction with its RDS Context Statement |

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Introduction

Scope

This RDS applies to official records in all formats including (but not limited to) those that were born digital in databases, email systems, office applications, digital cameras and video as well as physical records on paper, film, tape and other analogue media. Any common records of Government Agencies are covered under General Disposal Schedule for State Government Agencies (GDS 30).

This RDS excludes:

- all pre-1901 records. These are permanent in accordance with a motion approved by the State Records Council on 19 February 2008
- records of permanent value already in State Records custody
- destruction of physical records badly damaged by fire, flood, mould, etc, and neglect of physical, digital records which makes them unreadable and inaccessible
- records to be transferred as part of a privatisation or sale to a non-government organisation
- records not adequately covered within the scope of this RDS

If records fall into any of the above exclusions please contact State Records for advice.

Objectives

The purpose of this RDS is to authorise the disposal of records in accordance with the *State Records Act 1997* including:

- records of enduring evidential or informational value that cannot be destroyed and must be preserved for future reference (identified as permanent - retain as state archives) in accordance with State Records appraisal criteria and
- authorising the destruction of records not of enduring evidential or information value (identified as temporary) after they have been retained a minimum period.

Relationship to other disposal schedules

The General Disposal Schedule for State Government Agencies in South Australia (GDS 30, as amended) should be used by State Government agencies for common records documenting activities such as HR, financial management, policy and procedures.

Hardcopy source records dating from 1 January 2005 that are converted to digital format (digitised) as part of business processes can be disposed of under General Disposal Schedule 21 (GDS 21) where the conditions outlined in GDS 21 are met.

State Records issue general disposal schedules from time to time to implement disposal freezes, restricting disposal of records which might otherwise be authorised for destruction. To see the latest schedules implementing disposal freezes check State Records website <https://www.archives.sa.gov.au/managing-information/general-disposal-schedules-gds>.

Interpretation

This RDS establishes minimum periods before temporary value digital and physical records can be legally destroyed and identifies records of permanent value to be transferred to State Records' custody.

Status/Disposal action definitions

- **Permanent – retain as State archives**
The disposal action 'Retain as State archives' is used to identify those records of enduring evidential or informational value that cannot be destroyed and must be preserved for future reference. The permanent retention of these records as State archives has been identified in accordance with the State Records' appraisal criteria. These records are required to be transferred to State Records in accordance with State Records Transfer Standard (as amended).
- **Temporary – retain for [list specific period of time] then destroy.**
The disposal action 'temporary' is used to identify records not of enduring evidential or informational value. These records are not considered to have continuing value to the agency or the State but must be retained for a minimum period. They can be destroyed after reaching this minimum period, and once any other disposal considerations have been taken into account.

Retain a record of records destroyed under this RDS

Agencies must keep their own record of all records destroyed under this RDS, noting the relevant disposal schedule entry and the authorisation for destruction. Temporary records should only be destroyed with the approval of the CE or delegate in accordance with the *Destruction of Official Records Guideline* issued by State Records of South Australia.

Compliance with the Determination

Failure to comply with this determination, or any directions in it, falls under Section 17 of the *State Records Act 1997*.

For more information

Refer to State Records sentencing, transfer and destruction guidelines on our website at www.archives.sa.gov.au.

State Records Contact Details

Contact details

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| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|------------------------------------|--|-----------|---|
| 1 | AGENCY AUDITING | The functions associated with the auditing of agencies where the Auditor-General is the prescribed auditor and where the Auditor-General must annually conduct the audit as prescribed by the <i>Public Finance and Audit Act 1987</i> . | | |
| 1.1 | Administrative Arrangements | The activities associated with administering the arrangements for conducting audits. | | |
| 1.1.1 | Administrative Arrangements | Records relating to the administrative arrangements used in conducting the audit and annual reports, including auditee agency details, reporting arrangements format, etc. Record examples include Minister's declarations and staff independence declarations. | TEMPORARY | Retain a minimum of 7 years after audit completed, then destroy |
| 1.2 | Audits (Discretionary) | The activity of generating records when conducting performance and extended audit reviews of the economy, efficiency and effectiveness of agencies/ departments <i>under section 31(2) of the Public Finance and Audit Act 1987</i> or publicly funded bodies and local government authorities <i>under section 32(1) of the Public Finance and Audit Act 1987</i> . | | |
| 1.2.1 | Audits (Discretionary) | Records relating to the formal communications with agencies/departments in the course of reviewing and reporting to Parliament on Performance Audit reviews where the Auditor-General reviews the efficiency, economy and effectiveness with which a public authority uses its resources under section 31(1) of the <i>Public Finance and Audit Act 1987</i> or a publicly funded bodies and local government authorities <i>under section 32(1) of the Public Finance and Audit Act 1987</i> . | TEMPORARY | Retain a minimum of 25 years after the audit completed then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|--|--|-----------|--|
| 1.2.2 | Audits (Discretionary) | Records relating to the generation of supporting documentation and evidence (working papers and datasets) of audit procedures in the course of reviewing and reporting to Parliament on Performance Audit reviews where the Auditor-General reviews the efficiency, economy and effectiveness with which a public authority uses its resources under section 31(1) of the <i>Public Finance and Audit Act 1987</i> or a publicly funded bodies and local government authorities <i>under section 32(1) of the Public Finance and Audit Act 1987</i> . | TEMPORARY | Retain a minimum of 7 years after audit completed, then destroy |
| 1.3 | Audits (Financial Report and Controls Opinion) | The activity of generating records by the Audit Office of South Australia when conducting audits on agencies/departments under sections 31(1) and 36(1)(a)(iii) of the <i>Public Finance and Audit Act 1987</i> . | | |
| 1.3.1 | Audits (Financial Report and Controls Opinion - Auditor-General) | Records relating to the formal communications with agencies/departments in the course of conducting the annual audit by the Audit Office. May include audit mandate/engagement letters and independent auditor's reports. | TEMPORARY | Retain a minimum of 25 years after the audit completed then destroy |
| 1.3.2 | Audits (Financial Report and Controls Opinion Auditor-General) | Records relating to the generation of supporting documentation and evidence (working papers and datasets) of audit procedures in the course of conducting the annual audit by the Auditor-General. Includes draft financial statements. | TEMPORARY | Retain a minimum of 7 years after the audit completed and then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|-------|---|---|-----------|--|
| 1.3.3 | Audits (Financial Report and Controls Opinion Auditor-General) | Records relating to the generation of supporting documentation and evidence (working papers and datasets) of audit procedures in the course of conducting the annual audit for Government Certificates relating to Commonwealth/State financial arrangements. | TEMPORARY | Retain a minimum of 7 years after the audit completed and then destroy |
| 1.4 | Audits (Financial Report and Controls Opinion – Sub-Contractors) | The activity of generating records by consultants or subcontractors engaged on behalf of the Audit Office of South Australia when conducting audits on agencies/departments under sections 31(1) and 36(1)(a)(iii) of the <i>Public Finance and Audit Act 1987</i> . | | |
| 1.4.1 | Audits (Financial Report and Controls Opinion – Sub-Contractors) | <p>Records relating to the generation of paperwork in the course of on behalf of the Auditor-General in conducting the annual audit by consultants/subcontractors engaged on behalf of the Auditor-General.</p> <p>Includes papers prepared by the Audit Office evidencing the quality assurance review of the consultants/subcontractors work.</p> <p>Record examples include contracts, confidentiality agreements and independence declarations.</p> <p>See GDS 30 v2 (as amended) 6.10 FINANCIAL MANAGEMENT – Procurement (Goods & Services) for other provision of goods or services by an external contractor or consultant.</p> | TEMPORARY | Retain a minimum of 8 years after the audit completed and then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|--|---|-----------|---|
| 2 | AUDIT, REVIEW or EXAMINATION | The function of conducting an audit, review or examination upon the request of either the Independent Commissioner Against Corruption, the Treasurer or the relevant Minister. | | |
| 2.1 | Audit, Review or Examination | The activities of conducting an audit, review or examination requested by the Independent Commissioner Against Corruption or the Treasurer under section 32(1b) of the <i>Public Finance and Audit Act 1987</i> . | | |
| 2.1.1 | Audit, Review or Examination | Records relating to formal communications in the course of conducting an audit, review or examination requested by the Independent Commissioner Against Corruption or the Treasurer under section 32 (1b) of the <i>Public Finance and Audit Act 1987</i> . | PERMANENT | Retain as State archives |
| 2.1.2 | Audit, Review or Examination | Records relating to the generation of supporting documentation and evidence (working papers and datasets) of audit procedures in the course of examining and reporting to Parliament on examinations requested by the Independent Commissioner Against Corruption or the Treasurer under section 32(1)(1b) of the <i>Public Finance and Audit Act 1987</i> . | TEMPORARY | Retain a minimum of 15 years after action completed, then destroy |
| 2.2 | Examination Request by Minister | The activities of conducting examination requested by a Minister under section 41A of the <i>Public Finance and Audit Act 1987</i> . | | |
| 2.2.1 | Examination Request by Minister | Records relating to formal communications in the course of examining and reporting to Parliament on summaries of confidential government contracts at the formal request of a Minister under section 41A of the <i>Public Finance and Audit Act 1987</i> . Record examples include Summary of Pelican Point Power Station Project 2000. | TEMPORARY | Retain a minimum of 15 years after action completed, then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|--|--|-----------|---|
| 2.2.2 | Examination Request by Minister | Records relating to the generation of supporting documentation and evidence (working papers and datasets) of audit procedures in the course of examining and reporting to Parliament on summaries of confidential government contracts at the formal request of a Minister under section 41A of the <i>Public Finance and Audit Act 1987</i> . Record examples include Summary of Pelican Point Power Station Project, 2000. | TEMPORARY | Retain a minimum of 7 years after action completed, then destroy |
| 2.3 | Audit, Review or Examination Requested by legislation | The activities of conducting an audit, review or examination under the authority of South Australian legislation. | | |
| 2.3.1 | Audit, Review or Examination Requested by legislation | Records relating to formal communications in the course of conducting an examination requested under the authority of South Australian legislation. Examples of legislation includes <i>Adelaide Oval Redevelopment and Management Act 2011</i> and the <i>Passenger Transport Act 1994</i> . | TEMPORARY | Retain a minimum of 25 years after action completed, then destroy |
| 2.3.2 | Audit, Review or Examination Requested by legislation | Records relating to the generation of supporting documentation and evidence (working papers and datasets) of audit procedures in the course of examining and reporting to Parliament on examinations authorised under South Australian legislation. Examples of legislation includes <i>Adelaide Oval Redevelopment and Management Act 2011</i> and the <i>Passenger Transport Act 1994</i> . | TEMPORARY | Retain a minimum of 15 years after action completed, then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|-----------------------|---|-----------|---|
| 3 | GOVERNANCE | The function of administering the Audit Office to meet all legislated requirements. Also includes the provision or receipt of advice and liaison with other agencies, organisations and jurisdictions. | | |
| 3.1 | Advice (Audit) | The activities associated with receiving specialist advice in relation to audits of government agencies and providing input into consultation processes within government. | | |
| 3.1.1 | Advice (Audit) | <p>Records relating to receiving advice from external consultants regarding accounting, audit or compliance advice.</p> <p>Record examples include accounting opinions in relation to complex issues.</p> <p>See also GDS 30 v2 (as amended) -13.1.2 STRATEGIC MANAGEMENT – Advice - provision of advice to senior executive.</p> | TEMPORARY | Retain a minimum of 20 years after action completed, then destroy |
| 3.1.2 | Advice (Audit) | <p>Records relating to providing feedback to other South Australian Government agencies regarding proposed changes in accounting policies and procedures as part of a consultation process.</p> <p>Includes Treasurer's accounting policies, Treasurer's Instructions, financial management frameworks, model financial statements.</p> <p>See also GDS 30 v2 (as amended) -13.1.3 STRATEGIC MANAGEMENT – Advice - provision of other advice</p> | TEMPORARY | Retain a minimum of 8 years after action completed, then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|-------------------|--|-----------|--|
| 3.1.3 | Advice (Audit) | Records relating to providing feedback to other States/territories/federal governments regarding proposed changes in accounting policies and procedures as part of a consultation process. See also GDS 30 v2 (as amended) -13.1.3 STRATEGIC MANAGEMENT – Advice - provision of other advice | TEMPORARY | Retain a minimum of 8 years after action completed, then destroy |
| 3.1.4 | Advice (Audit) | Records relating to providing feedback to other countries relating to auditing issues/queries as part of a consultation process See also GDS 30 v2 (as amended) -13.1.3 STRATEGIC MANAGEMENT – Advice - provision of other advice | TEMPORARY | Retain a minimum of 8 years after action completed, then destroy |
| 3.2 | Auditing | <i>The activities associated with the audit of the Audit Office of South Australia by an auditor appointed by the Governor.</i> | | |
| 3.2.1 | Auditing | Records relating to the audit of the Audit Office of South Australia by an auditor appointed by the Governor. | TEMPORARY | Retain a minimum of 7 years after action completed, then destroy |
| 3.3 | Audit Fee | The activity of gaining approval from the Treasurer to raise fees for conducting audits on behalf of agencies. | | |
| 3.3.1 | Audit Fee | Records relating to the determination of audit fees under <i>section 39 of the Public Finance Audit Act 1987.</i> | TEMPORARY | Retain a minimum of 7 years after action completed, then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|---------------------------|--|-----------|---|
| 3.4 | Complaints (Audit) | The activities associated with the management of complaints from the general public, Members of Parliament or agencies under the <i>Public Interest and Disclosure Act 2018</i> regarding the Auditor-General's clients. | | |
| 3.4.1 | Complaints (Audit) | Records relating to disclosures made to the Auditor-General of information in relation to the irregular or unauthorised use of public monies in other agencies under the Public Interest and Disclosure Act 2018 and which are subsequently investigated by the Audit Office of South Australia . See also GDS 30 v2 (as amended) - 13.11 (various) STRATEGIC MANAGEMENT- Integrity Investigations for other disclosures and investigations of corruption, misconduct and/or maladministration. | PERMANENT | Retain as State archives |
| 3.4.2 | Complaints (Audit) | Records relating to disclosures made to the Auditor-General of information in relation to the irregular or unauthorised use of public monies in other agencies under the Public Interest and Disclosure Act 2018 and which are referred to another agency for investigation. See also GDS 30 v2 (as amended) - 13.11.5 – STRATEGIC MANAGEMENT- Integrity Investigations relating to corruption, misconduct, maladministration or disclosures in other agencies. | TEMPORARY | Retain a minimum of 10 years after action completed, then destroy |
| 3.4.3 | Complaints (Audit) | Records relating to other complaints regarding audit clients and the Audit Office's responses. See also GDS 30 v2 (as amended) - 3.4.1 – COMMUNITY RELATIONS – Enquiries Records relating to the management of enquiries. | TEMPORARY | Retain a minimum of 8 years after action completed, then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|---------------------------|---|-----------|---|
| 3.5 | Compliance (Audit) | The activities associated with complying with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or auditing and reviewing requirements to which the agency is subject. Includes compliance with legislation and with national and international standards, such as the ISO 9000 series. | | |
| 3.5.1 | Compliance (Audit) | Records relating to quality assurance includes internal and external audit quality and engagement reviews. | TEMPORARY | Retain a minimum of 7 years after action completed, then destroy |
| 3.6 | Enquiries (Audit) | The activities associated with general correspondence from foreign, Federal, other State and Territory Auditors-General. | | |
| 3.6.1 | Enquiries (Audit) | Records relating to general correspondence from foreign, Federal, other State and Territory Auditors-General. See also GDS 30 v2 (as amended) - 3.4.1 – COMMUNITY RELATIONS – Enquiries Records relating to the management of enquiries. | TEMPORARY | Retain a minimum of 8 years after action completed, then destroy |
| 3.7 | Meeting (Audit) | The activities associated with the Audit Office's liaison and meetings with the Australasian Council of Auditors-General (ACAG). | | |
| 3.7.1 | Meetings (Audit) | Records relating to ACAG, including correspondence and conference documentation , correspondence between foreign, Federal, State and Territory Auditors-General. Also includes Australasian Senior Audit Executive Conferences. See also GDS 30 v2 (as amended) - 13.14 (various) STRATEGIC MANAGEMENT – Meetings associated with gatherings held to formulate, discuss, update, or resolve issues. See also GDS 30 v2 (as amended) - 3.7.1 - COMMUNITY RELATIONS – Liaison with community groups, lobbyists, professional associations or private sector organisations. | TEMPORARY | Retain a minimum of 10 years after action completed, then destroy |

| No | Function/Activity | Description including Records Examples | Status | Disposal Action |
|------------|--------------------------|--|-----------|--|
| 3.8 | Reporting (Audit) | The activities associated with the Auditor-General's reports to Parliament on the annual reports of government departments, statutory authorities and public authorities (includes supplementary reports). | | |
| 3.8.1 | Reporting (Audit) | Master copy of the Auditor-General's reports to Parliament. | PERMANENT | Retain as State archives |
| 3.8.2 | Reporting (Audit) | Records relating to the development of formal reports to Parliament required as a statutory obligation. Record examples include annual file created on the development of the Auditor-General's Annual Report to Parliament. | TEMPORARY | Retain a minimum of 7 years after action completed, then destroy |