

City of Henderson Records Retention Schedule

Internal Audit

Record Series

	Page
<u>Internal Audit</u>	
Audit Reports	1
Franchise Audits	1
Quality Assurance Review Audits and Reports	1

Disposition Information:

- Unscheduled records can NOT be destroyed. A local governmental entity shall not dispose of any public record except in accordance with a schedule for the retention of such records approved by the State Library and Archives Administrator pursuant to - NAC 239.155 Disposal of public record restricted; procedures for proposal and adoption of schedules for retention of public records.
- Unless otherwise specified, a Certificate of Destruction is required to be completed prior to destroying any records regardless of media. See City of Henderson ROP-004 Destruction of Public Records for more information.
- In the event there is any pending litigation, suspend any destruction of records including deletion, overwriting, or any other destruction of alteration of electronic and/or hardcopy information relevant to the dispute until the case is closed and the City Attorney's Office has given approval to proceed.
- Unless otherwise specified, permanent records should be transferred to the City Archives as soon as possible.
- Convenience copies and duplicates must NOT be retained longer than the Record Copy.
- To protect the confidentiality of records of local governments that are declared by law to be confidential, such records must be destroyed in accordance with the applicable schedule by shredding in a manner that ensures the information cannot be reconstructed, by burning if allowed by federal, state and local regulations, or as required by the laws, regulations, established standards, policies and procedures of the State or Federal Government. An electronic record must be destroyed in accordance with the applicable schedule in a manner that ensures the information cannot be retrieved or reconstructed, including, without limitation, overwriting, degaussing, and the physical destruction of the storage media – NAC 239.165 (1) (2) Destruction of confidential records, electronic records and copies of records. Also see, City of Henderson Records Directive No. 9 Confidentiality of Personal Information/Social Security Numbers.

City of Henderson Records Retention Schedule

Internal Audit

Definitions:

Business Essential (BE) Record - A record or record series that are critical to continuing or reestablishing operations during an emergency or after a disaster, or that are necessary to protect rights and interests.

Convenience Copy – A copy of a record or series that consists of reference, informational, or copies of other records and are usually kept to be made available for distribution to individuals, departments, boards, commissions, committees, remote locations, etc.

LRDA – Local Government Records Disposition Authority control number assigned to a record series by the Nevada State Library and Archives. The Local Government Records Retention Schedules can be found here: <http://nsla.libguides.com/local-governments/retention-schedules>

Record - Information that is created or received pursuant to a law or ordinance, or in connection with the transaction of the official business of any office or department of a local governmental entity, including, without limitation, all documents, papers, letters, unpublished books, maps, charts, blueprints, drawings, photographs, films, computer printouts, newspapers received pursuant to NRS 247.070, artifacts entered as exhibits in any proceeding in any court, information stored on a magnetic tape, computer, laser disc or optical disc, or on material which is capable of being read by a machine, including microforms and audio and visual materials, and any other evidence, including all copies thereof. NAC 239.101 “Record of a local government” defined.

Approved by Records Committee: 11/7/18

Approved by State Archivist: NA

City of Henderson Records Retention Schedule

Internal Audit

Internal Audit		
Record Series/ Description	Filing Method	Retention/Disposition
Audit Reports Documents financial/compliance audits including but not limited to Business License audits, Room Tax audits, and Telecommunication audits. May include accountant summary, fund statements, statement of revenue, fund balance details, schedules, comments, recommendations, correspondence and related documents.	Hard copy by fiscal year and name. Electronic copy maintained on server.	Three (3) fiscal years after which the record pertains. LRDA: 20070092 Annual Audits
Franchise Audits Documents financial/compliance audits of franchisees and may include accountants summary, fund statements, statement of revenue, fund balance details, schedules, comments, recommendations, correspondence and related documents.	Hard copy by fiscal year and name.	Three (3) fiscal years after which the record pertains. LRDA: 20070092 Annual Audits
Quality Assurance Review Audits and Reports	Electronic files maintained on server.	Refer to City-wide Administration retention schedule, Quality Assurance Review Audits and Reports.