

Division	Schedule #	Title	Description	Disposition
Audit	5725	Water Association Annual Financial Reports	This series consists of financial reports of non-profit/non-share corporation rural waterworks. Documentation includes name of water systems, identification number, receipts, total receipts, expenditures, total expenditures, excess receipts over expenditures, cash balance, investments, debt, name of board members and related information.	Hold in the current files area three (3) years, then transfer to State Archives.
Audit	6349	Audit Workpapers	Includes audit work papers related to audits of state agencies, local government, and education. Files may include ledger sheets, correspondence, supporting documentation, and CAFR.	Hold five (5) years, then dispose.
Investigative Audit	6237	Investigative Files	This series consists of files related to investigations of alleged or suspected violation of laws by state, county, or municipal public officials. Included are the complaint form, case reports and investigative documentation which may include photographs, correspondence, copies of checks, copies of bank statements and related files.	Image and verify paper files, then dispose of paper. Hold imaged files (15) fifteen years after close of investigation, then dispose.
Investigative Audit	6238	Closed Investigative Synopsis/Summarization Files	This series consists of summaries of closed investigations.	Annually transfer to State Archives closed investigative synopsis electronic files.