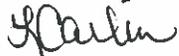




ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

MEMORANDUM

TO: State Agency Heads and Fiscal Officers

FROM: Libby Carlin 
Assistant Auditor of Public Accounts

DATE: March 27, 2014

SUBJECT: Records Retention

The Auditor of Public Accounts has completed the statewide single audit for the year ended June 30, 2013. All financial records subject to audit and pertaining to this period can now be retained, filed, or disposed of in accordance with your Retention and Disposal (R & D) Schedule as approved by the Department for Libraries and Archives and the Auditor of Public Accounts. If records have not been included on an R & D Schedule, immediate contact should be made with the Department for Libraries and Archives for a records review.

Before disposing of any records related to a federal financial assistance program, please ensure that your R & D Schedule conforms to federal requirements. "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments" (the Common Rule) requires records relating to federally assisted programs to be retained for a period of three (3) years by grantees and/or subgrantees. However, a longer period may apply to some federal agencies and the grantee should verify its specific requirement with the federal grantor. These requirements apply even though a particular fiscal period has been audited.

If you have any questions, please contact me at 564-5841.

