Office of the
State Archivist

DISPOSAL SCHEDULE FOR AUDIT TASMANIA

Disposal Authorisation 2382

Version 3.0
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Tasmanian Government

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Table of Contents

Authorisation **3**

Introduction **5**

Disposal Schedule **7**

01.00.00 FINANCIAL AUDIT **7**

02.00.00 PERFORMANCE AND COMPLIANCE AUDIT **12**

03.00.00 STATUTORY ROLES **17**

Authorisation

Under Section 20 (2) (b) of the *Archives Act 1983* (Tas), I authorise 'relevant authorities' (as defined in Section 3 of that Act) to manage the disposal of the records described in this schedule.

Ross Latham

State Archivist

Version	Date	Comments
3.0	06/10/2026	New class added 01.14.03 to cover audit opinions which are different from the reports covered in 01.14.01.

Document Development History

Version	Date	Comments
3.0	06/10/2026	New class added 01.14.03 to cover audit opinions which are different from the reports covered in 01.14.01.
2.0	01/08/2015	New template
1.0	29/08/2011	Authorised release

Introduction

Disposal Schedules are the State Archivist's ongoing permission to dispose of records.

They identify:

- which records have a permanent retention and will be transferred to the Tasmanian Archives
- the minimum time that temporary records need to be kept before they can be destroyed.

Authority

Tasmanian government organisations covered by the *Archives Act 1983* (Tas) can only dispose of records with the written permission of the State Archivist.

'Disposal of records' means destroying them, removing them from the creating organisation, or transferring them to the Tasmanian Archives.

Records Covered

This schedule covers functional records of the **Tasmanian Audit Office**.

The *Disposal Schedule for Short-term Value Records* (DA2158) covers the disposal of short-term value records which are created by most agencies. These documents are usually of a trivial nature or of such short-term value that they do not support or contribute to the business functions of the agency.

Records not covered by these schedules, or other authorised disposal schedules, should be disposed of according to the current Tasmanian Archives procedures for unscheduled records.

Responsibility for review

You are responsible for monitoring legislative or regulatory changes which may affect disposal of records covered by this schedule. If this happens, please tell the Office of the State Archivist because we may need to review the Disposal Schedule.

Unscheduled Records

Unscheduled records are records that are not covered by this or any other authorised Disposal Schedule. Organisations must not destroy unscheduled records without authorisation from the State Archivist. Please contact us for advice on managing records that are not covered by an authorised Disposal Schedule.

Pre-1960 Records

Records created before 1 January 1960 may be sentenced using this Disposal Schedule where an applicable disposal class exists.

However, before any pre-1960 records are destroyed, contact us to arrange a review to identify records that may be suitable for transfer to the Tasmanian Archives collection.

Organisations do not require a separate Destruction Authority for the disposal of pre-1960 records that are covered by an authorised Disposal Schedule.

You Cannot Destroy Records, Even if the Retention Period has Passed, if:

- they are the subject of a **records retention notice** ('disposal freeze') issued by the State Archivist or your organisation; or
- they may be required for an **investigation, inquiry or Royal Commission which** is in **progress** or expected; or
- they may be needed as **evidence** in a current or expected legal matter; or
- they are needed for applications in progress under the ***Personal Information Protection Act 2004*** **(Tas)** or ***Right to Information Act 2009*** **(Tas)**; or
- there is a **native title claim** in progress.

If any of these apply, identify all relevant records and keep them until the matter and any following reviews, appeals or actions are complete. This may be longer than retention periods in this schedule.

Records Of First Nations People

Keep records of First Nations' people if they document cultural connection to place and/or the impact of government policies on individuals, families and communities.

More Information

- Outsourcing:
  You are responsible for recordkeeping, even if your organisation outsources a function.
- Retention periods are minimums:
  The retention periods in this schedule are minimum periods.
  - You can keep records longer where there is a business need for them.
  - Take a risk-based approach when deciding how long to keep records.
- Destruction of records:
  Destroy temporary records securely and appropriately to the format or medium. Record their destruction in your *Register of Records Destroyed*.
- Transfer of records:
  Transfer permanent records to the Tasmanian Archives, in line with procedures.
- Legal deposit:
  Follow National edeposit (NED) guidelines for lodging print, digital and audio-visual publications, including government publications, under legal deposit legislation.
- Legislation:
  This Disposal Schedule is issued under the *Archives Act 1983* (Tas).

Also, consider the legislation relevant to your own organisation to make sure you've met all recordkeeping requirements.

Other Disposal Schedules

You can use other common Disposal Schedules with this schedule. Please see the list of current Disposal Schedules on our website.

Disposal Schedule

Reference	Description	Status And Disposal Action
01.00.00	**FINANCIAL AUDIT** The function of providing to Parliament independent and impartial assurance regarding public sector financial accountability and performance. Includes audits on the financial statements of audit entities, including audit methodology and determination of audit fees. *See 02.00.00 PERFORMANCE AND COMPLIANCE AUDITS for non-financial audits.*	
01.01.00	**The processes associated with the receipt of requests to conduct audits by arrangement.**	
01.01.01	Register of requests for audits by arrangement.	PERMANENT Retain in State Archives
01.01.02	Requests for audits by arrangement that eventuate in a financial audit.	TEMPORARY Destroy 7 years after action completed
01.01.03	Requests for audits by arrangement that do not eventuate in a financial audit.	TEMPORARY Destroy 2 years after action completed
01.02.00	**Audits** The process of auditing the financial statements and associated accounting records and systems of accountable authorities (such as state entities, audited subsidiaries of state entities, and the Treasurers Annual Financial Report, incorporating the Public Account). Includes elements of probity and waste. Records may include: • Financial statements • Working papers • Evidence (client reports and documentation) • Client correspondence • Engagement letters • Audit strategy • Representation letters • Management letters • Memorandum of audit findings. *See DA2157 05.05.01 FINANCIAL MANAGEMENT - AUDIT for records relating to the independent audit of financial statements of the Auditor-General.* *See DA2157 05.10.00 FINANCIAL MANAGEMENT CONTRACTING-OUT for records relating to the external audit service provider arrangements.*	

Reference	Description	Status And Disposal Action
01.02.01	Audit File. Records include: • Client correspondence • Audit working papers.	TEMPORARY Destroy 7 years after audit file is finalised
01.03.00	**Committees** The activities associated with the management of financial audit related committees (internal and external, private, local, state, Commonwealth etc.) Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes, agendas etc. Includes external representation and client audit committees. *See MEETINGS for forums and the meeting of individuals and groups that are not considered committees.* *See DA2157 STAFF DEVELOPMENT COMMITTEES for internal and branch committees.*	
01.03.01	Records of external committees where the agency does not have the executive role. *See 01.02.02 for audit committee papers that are incorporated into the audit file.*	TEMPORARY Destroy after reference ceases
01.04.00	**Complaints** The process of handling public reaction to the Tasmanian Audit Offices policies or services and those of its clients. Includes anonymous letters and letters of complaint received from the public. Also includes initial complaints from clients over audit fee disputes.	
01.04.01	Register of complaints.	PERMANENT Retain in State Archives
01.04.02	Records documenting complaints regarding audit clients where an audit or investigation eventuates.	TEMPORARY Destroy 7 years after action completed
01.04.03	Records documenting complaints regarding financial audit services. Includes: • Audit fee disputes.	TEMPORARY Destroy 5 years after action completed
01.04.04	Acknowledgement of complaints.	TEMPORARY Destroy 2 years after action completed
01.05.00	**Compliance**	

Reference	Description	Status And Disposal Action
	The activities associated with complying with mandatory or optional accountability, legal or quality standards or requirements to which the organisation is subject. Includes compliance with legislation and national and international standards, such as the International Accounting Standards Board (IASB), the Australian Accounting Standards Board (AASB), the International Audit and Assurance Standards Board (IAASB), the Auditing and Assurance Standards Board (AUASB), and Corporations law.	
01.05.01	Quality assurance reviews of financial audits such as external, internal, and peer reviews for compliance with auditing standards. Records include: • Compliance checklists • Report on findings.	TEMPORARY Destroy 5 years after action completed
01.06.00	**Feedback** The records related with obtaining comment from clients and auditees on the audit process and reports. Includes client and parliamentarian surveys.	
01.06.01	Formal external survey reports and findings.	TEMPORARY Destroy 5 years after action completed
01.06.02	Records relating to the administration of surveys.	TEMPORARY Destroy 1 year after action completed
01.07.00	**Liaison** The activities associated with maintaining regular general contact between the organisation and professional associations, professionals in related fields, other public and private sector organisations and community groups. Includes sharing informal advice and discussions, membership of professional associations and collaborating on projects that are not joint ventures. *See COMMITTEES or MEETINGS for liaison through committees or meetings.* *See AUDITS for client liaison that forms part of the audit file.*	
01.07.01	Guidance and consultation to/from bodies such as the Department of Treasury and Finance on financial audit matters. Includes: • Feedback and reviewing of Model Statements • Discussions with Deputy Secretary (Treasury and Finance). *See DA2157 05.02.01 FINANCIAL MANAGEMENT ADVICE for general financial management liaison.*	TEMPORARY Destroy 2 years after action completed
01.07.02	Records documenting general contact with clients, Chief Executive officers, General Managers and members of Parliament.	TEMPORARY

Reference	Description	Status And Disposal Action
		Destroy 2 years after action completed
01.08.00	**Meetings** The activities associated with gatherings held to formulate, discuss, update, or resolve issues and matters pertaining to financial audit (includes agenda and minutes). *See COMMITTEES for the meeting of committees and task forces.* *See DA2157 STAFF DEVELOPMENT MEETINGS for internal and branch meetings.* *See 01.02.02 for documentation of client meetings that forms part of the audit file.*	
01.08.01	Minutes, agendas and supporting documentation of meetings of groups such as Financial Audit Services Team, Managers Group, Methodology Group and IPSAM User Group.	TEMPORARY Destroy 2 years after action completed
01.09.00	**Methodology** The approach to conducting financial audits (including elements of probity and waste) in compliance with Australian Auditing Standards. Includes guidance on how to plan and conduct audits to assess risk, and to ensure proper accounting frameworks are used.	
01.09.01	Audit policy and guidance framework.	TEMPORARY Destroy 7 years after action completed
01.10.00	**Planning** The process of formulating ways in which financial audit management objectives can be achieved. Includes determination of services needs and solutions to those needs, such as determination of audit fees, staff rotations and external audit arrangements. *See DA 2157 - STRATEGIC MANAGEMENT - PLANNING for overall planning to achieve the Tasmanian Audit Offices corporate objectives.* *See COMPLAINTS for dispute of audit fees.* *See DA 2157 FINANCIAL MANAGEMENT BUDGETING for records relating to charge-out rates.*	
01.10.01	Records documenting annual staffing allocation records, including staff rotations, setting of teams for audit cycle and delegations by Auditor-General (to allow signing of audit opinions).	TEMPORARY Destroy 7 years after action completed
01.10.02	Records relating to the determination of audit fees.	TEMPORARY

Reference	Description	Status And Disposal Action
		Destroy 7 years after action completed
01.11.00	**Policy** The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which the Tasmanian Audit Offices financial audit operating procedures are determined.	
01.11.01	Records illustrating the development of policy and documenting policy decisions and the establishment of precedents. For example fee setting policy.	PERMANENT Retain in State Archives
01.12.00	**Presentations** The activity of giving addresses to Parliament, audit clients and other bodies for professional and government relations purposes after completion of an audit. Includes speeches and multi-media presentations. *See DA 2157 GOVERNMENT RELATIONS for briefings by Auditor-General to new members of Parliament*	
01.12.01	Presentations to Parliament.	TEMPORARY Destroy 2 years after action completed
01.12.02	Presentations to Local Government General Managers or other relevant groups, and records documenting seminars for clients.	TEMPORARY Destroy after reference ceases
01.13.00	**Procedures** Standard methods of operating applied by the Tasmanian Audit Office according to formulated policy. Also includes guidance on audit processes.	
01.13.01	Guidance on audit processes. Includes: • Interpretations on audit standards • Auditor-General Report guides.	TEMPORARY Destroy after reference ceases
01.14.00	**Reporting** The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes reports to Parliament. Records include agenda, briefing, business, discussion papers etc., proposals, reports, reviews and returns, as well as audit opinions, management letters and memorandums of findings. *See DA2157 PUBLICATION PRODUCTION for the formal published document (Auditor-Generals Report) resulting from this activity.*	

Reference	Description	Status And Disposal Action
01.14.01	Final, published, audit reports, tabled in Parliament. ***See** 01.14.03 for audit opinions, provided to organisations.* **Note:** published reports can be uploaded to the National e-Deposit scheme. This would meet the obligation for permanent retention.	PERMANENT Retain in State Archives
01.14.02	Administrative arrangements for report production. Includes tabling arrangements, drafting and comments to/from clients.	TEMPORARY Destroy 2 years after report tabled
01.14.03	Audit opinions which are provided to organisations and included in their annual reports. ***See** 01.14.01 for audit reports which are tabled in Parliament.*	TEMPORARY Destroy 7 years after action completed
02.00.00	**PERFORMANCE AND COMPLIANCE AUDIT** The function of providing to Parliament independent and impartial assurance through the conduct of performance, compliance and regulatory audits on public sector entitles in response to legislative requirements, public interest or requests and inquiries. *See FINANCIAL AUDITS for financial audits.*	
02.01.00	**Audit requests** The processes associated with the receipt of requests to conduct audits (includes requests from the Treasurer, Public Accounts committee, Ombudsman, Integrity Commission or general public).	
02.01.01	Register of audit requests.	PERMANENT Retain in State Archives
02.01.02	Requests for audits that eventuate into a performance, compliance or regulatory audit or special investigation.	TEMPORARY Destroy 7 years after audit closed
02.01.03	Requests for audits that do not eventuate into a performance, compliance or regulatory audit or investigation.	TEMPORARY Destroy 7 years after action completed
02.02.00	**Audits** The activities involved in the conduct of non-financial audits. Records may include supporting documentation (working papers), evidence (client reports and documentation), and client correspondence. *See AUDIT under relevant functions in DA2157 for records relating to the periodic review of the Tasmanian Audit Office.*	
02.02.01	Client correspondence. Records include:	TEMPORARY

Reference	Description	Status And Disposal Action
	• Statements and comments from clients • Notifications from Auditor-General to Heads of Agency (audit commencement and completion).	Destroy 7 years after audit closed
02.02.02	Audit reference material. Records include: • Client annual reports and other publications sourced from the public domain. • Client data and statistics.	TEMPORARY Destroy 6 months after audit closed
02.02.03	Audit working papers. Records include: • File notes • Data analysis • Audit procedure checklists. *See 02.05.01 for quality assurance checklists.*	TEMPORARY Destroy 7 years after audit closed
02.03.00	**Committees** The activities associated with the management of performance and compliance audit related committees (internal and external, private, local, state, Commonwealth etc.) Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes, agendas etc. Includes external representation and Audit committees. *See DA2157 STAFF DEVELOPMENT COMMITTEES for internal and branch committees.*	
02.03.01	Records documenting committees where the agency has the executive role. For example Audit Advisory Committee.	TEMPORARY Destroy 7 years after action completed
02.03.02	Records documenting the administration of committees.	TEMPORARY Destroy 2 years after action completed
02.04.00	**Complaints** The process of handling public reaction to the Tasmanian Audit Offices policies or services and those of its clients. Includes anonymous letters and letters of complaint received from the public.	
02.04.01	Register of complaints.	PERMANENT Retain in State Archives
02.04.02	Records documenting complaints regarding audit clients where an audit or investigation eventuates.	TEMPORARY Destroy 7 years after audit closed

Reference	Description	Status And Disposal Action
02.04.03	Records documenting complaints regarding performance and compliance audit services.	TEMPORARY Destroy 5 years after action completed
02.04.04	Acknowledgement of complaints.	TEMPORARY Destroy 2 years after action completed
02.05.00	**Compliance** The activities associated with complying with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements to which the organisation is subject. Includes compliance with legislation and national and international standards, such as IAASB and AUASB.	
02.05.01	Records documenting conformity with assurance standards in audit engagement for performance and compliance auditing. Records include: • Control sheets • Quality assurance procedural checklist.	TEMPORARY Destroy 7 years after audit closed
02.06.00	**Feedback** The records related with obtaining comment from clients, auditees and the Auditor-General on the audit process and reports. Includes client and parliamentarian surveys.	
02.06.01	Formal external survey reports and findings.	TEMPORARY Destroy 7 years after action completed
02.06.02	Post-audit surveys of performance and compliance audits by Auditor-General.	TEMPORARY Destroy 2 years after action completed
02.06.03	Records relating to the administration of surveys.	TEMPORARY Destroy 1 year after action completed
02.07.00	**Liaison** The activities associated with maintaining regular general contact between the organisation and professional associations, professionals in related fields, other public and private sector organisations and community groups. Includes sharing informal advice and discussions, membership of professional associations and collaborating on projects that are not joint ventures.	

Reference	Description	Status And Disposal Action
	See COMMITTEES or MEETINGS for liaison through committees or meetings.	
02.07.01	Guidance and consultation at operational level on performance and compliance matters.	TEMPORARY Destroy 2 years after action completed
02.07.02	Records documenting general contact with clients, Chief Executive officers, General Managers and members of Parliament.	TEMPORARY Destroy 2 years after action completed
02.08.00	**Meetings** The activities associated with gatherings held to formulate, discuss, update or resolve issues and matters pertaining to the management of the section (includes agenda and minutes). *See DA2157 STAFF DEVELOPMENT MEETINGS for internal and branch committees.*	
02.08.01	Minutes, agendas and supporting documentation of meetings. For example public Accounts Committee on performance and compliance related matters.	TEMPORARY Destroy 2 years after action completed
02.09.00	**Methodology** The approach to conducting performance, compliance and regulatory audits in compliance with relevant standards.	
02.09.01	Audit policy and guidance manual.	PERMANENT Retain in State Archives
02.09.02	Templates of audit checklists.	TEMPORARY Destroy after superseded
02.10.00	**Planning** The process of formulating ways in which performance and compliance audit management objectives can be achieved. Includes determination of services needs and solutions to those needs such as topic selection and team arrangements (including instructions and project timekeeping). Also includes annual plan of work. *See DA2157 STRATEGIC MANAGEMENT PLANNING for overall planning to achieve the Tasmanian Audit offices corporate objectives.*	
02.10.01	Project hours and timekeeping of audits.	TEMPORARY Destroy after reference ceases

Reference	Description	Status And Disposal Action
02.10.02	Audit planning checklists.	TEMPORARY Destroy 7 years after audit closed
02.10.03	Audit topic proposals and project scoping.	TEMPORARY Destroy 7 years after audit closed
02.10.04	Records supporting audit topic proposals such as references and notes to file.	TEMPORARY Destroy after reference ceases
02.10.05	Audit planning memorandums.	PERMANENT Retain in State Archives
02.10.06	Annual plan of work. *See DA2157 16.14.01 STRATEGIC MANAGEMENT PLANNING for organisation-wide Annual Plan of Work.*	TEMPORARY Destroy after reference ceases
02.11.00	**Presentations** The activity of giving addresses to Parliament, audit clients and other bodies for professional and government relations purposes after completion of an audit. Includes speeches and multi-media presentations.	
02.11.01	Presentations to Parliament.	TEMPORARY Destroy 2 years after action completed
02.11.02	Presentations to other relevant groups.	TEMPORARY Destroy after reference ceases
02.12.00	**Reporting** The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes reports to Parliament. Records include agenda, briefing, business, discussion papers etc., proposals, reports, reviews and returns. *See DA2157 PUBLICATION PRODUCTION for the formal published document (Special Report) resulting from this activity.*	
02.12.01	Drafts of Auditor-General Special reports that are not included in the audit file.	TEMPORARY Destroy 6 months after publication of Report

Reference	Description	Status And Disposal Action
02.12.02	Drafts of Auditor-General Special Reports that are included in the audit file.	TEMPORARY Destroy 7 years after audit closed
03.00.00	**STATUTORY ROLES** The function of carrying out statutory requirements in accordance with legislation that falls outside the scope of conducting audits.	
03.01.00	**Salary Determinations** The process of determining the salaries of justices of the Supreme Court (under the Supreme Court Act 1887) and Parliamentarians (under the Parliamentary Salaries, Superannuation and Allowances Act 1973). Also includes the records associated with the determination of the Salary of the Auditor-General.	
03.01.01	Records documenting the determination of salaries of Chief Justices of the Supreme Court.	TEMPORARY Destroy 7 years after action completed
03.01.02	Records documenting the determination of salaries of parliamentarians and electoral allowances.	TEMPORARY Destroy 7 years after action completed
03.01.03	Records documenting the determination of the salary of the Auditor-General.	TEMPORARY Destroy 7 years after action completed