
FINANCIAL STATEMENT AUDIT

Description: Consists of records relating to financial audits. Records may include auditor correspondence, copies of material provided to auditors, audit reports, management letters, audited financial statements, and audit plans.

Filing Guidelines: Records must be securely stored. Records are kept permanently except copies of material provided to auditors, which are kept for current year + 7 years.

MUNCLASS Function:	Finance (FN)
Responsible Unit(s):	Financial and Administrative Services
Retention:	Permanent
Disposition:	N/A
Media:	Paper and/or electronic
Authority:	Anticipated Operational Use