



Department of Education and Early Development
 Division of Libraries, Archives & Museums
 Alaska State Archives/Records & Information Management Service (ASA/RIMS)
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STATE OF ALASKA

Records Retention and Disposition Schedule

Agency I.D: 599 Schedule No: 04-599.2

DEPARTMENT OF REVENUE

ALASKA HOUSING FINANCE CORPORATION (AHFC)

599 - INTERNAL AUDIT DEPARTMENT

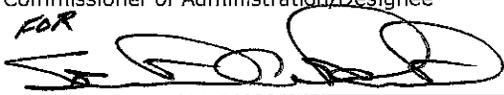
The agency will follow retention periods for common records as listed in the most current State of Alaska General Administrative Records Retention and Disposition Schedule (GARRDS), unless those records have been listed on this schedule.

Unless otherwise noted all records series are nonconfidential. This schedule supersedes #04-599.1.

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible permanent retention in the State Archives in accordance with AS 40.21.030.

Under 4 AAC 59.005, it is the responsibility of agencies to ensure that records created and maintained in electronic systems remain accessible and durable for their prescribed retention period. This requires addressing the issues of periodic media refreshment, digital migration strategies and security plans. Backups produced for system recovery purposes do not serve a recordkeeping function or substitute for archived business essential duplicates.

Pursuant to the provisions of AS 40.21 and 4 AAC 59, the records listed on this schedule are approved for retention and disposition as indicated.

Division Director Kevin R. Tune	Signature of Division Director 		Date 3/27/14
Attorney General/Designee  Alan Birnbaum	Date 5/8/14	Commissioner of Administration/Designee FOR 	Date 4/30/14
State Archivist  D. Dawson	Date 5/6/14	Records Analyst  Stacey Nelson	Date 5-7-14

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
<p>001 - Tax Credit/HOME/Senior Compliance Monitoring Files This series includes work papers (program, verifications, file documents & certifications). Filed alphabetically by audit classification and year completed.</p>	H & E	C+7		C= Until administrative need is met. Official Record Copy. IRS Compliance Regulations Section 1.42.5 US Civil Code, 26 USC 42. Other compliance records maintained electronically.
<p>002 - Internal Audit Work Paper Files This series includes work papers, observations/recommendations, test work, budgets, final reports, and correspondence with auditee. Filed alphabetically by audit classification by date completed.</p>	H & E	C		C = Until administrative need is met. Official Record Copy.
<p>003 - AHFC Audit Committee Packets This series includes audit reports, external audit reports, operating budgets, Internal Audit department activity reports, Observation Aging reports, and Compliance activity reports.</p>	E	C		C= Until administrative need is met. Official Record Copy.

You can transfer records to an approved records center at any point - complete a Records Transfer List (RTL) and submit it to your Records Officer for approval.

Retention Key	Format Key	Bus. Ess = Business Essential
A = Until Audit PO = Permanent (Retain in agency office) C = Cut-off event/date S = Until Scanned CY = Current Year T = Transfer CFY = Current Fiscal Year TO = Term of Office PA = Permanent (Transfer to State Archives)	H = Hardcopy E = Electronic D = Database M = Microform	1. Are necessary for emergency response 2. Are necessary to resume or continue operations