

DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 Division of Libraries, Archives & Museums
 Archives & Records Management Services
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Schedule Number: 45003
 This record schedule supercedes # 45002
 Agency Id: 599
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STATE OF ALASKA
RECORDS RETENTION SCHEDULE

DEPARTMENT OF REVENUE
 ALASKA HOUSING FINANCE
 CORPORATION (AHFC)
 INTERNAL AUDIT DEPARTMENT

A - Audit
 C - Until No Longer Active
 CY - Current Year
 CFY - Current Fiscal Year
 M - After Microfilming
 Numerals - Years in Addition to Current Year
 P - Permanent
 TO - Term of Office

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. Unless otherwise noted, all records series are retained on a **Fiscal** year basis.

For all general administrative files, this agency will follow the retention periods listed in the *General Administrative Records Retention Schedule* Number 100.3; therefore, those records series have not been repeated in this schedule.

Statutory/Regulatory Authority: The AHFC was created by the legislature in 1971 (AS 18.56.010-900) with administrative regulations in 15AAC 150-155.

Definition of Terms: An in-house central file area is maintained (known within the agency as the "Records Center"). Off-site semi-active records storage is either the records contractor in Anchorage or Juneau. The choice of off-site storage facilities is up to AHFC. The term "Archives" refers to the Alaska State Archives in Juneau which is the final repository for permanently valuable historical State records. This schedule refers to all records, regardless of media. Unless otherwise indicated all records series are nonconfidential.

NOTE: Per 4 AAC 59 it is the responsibility of departments to ensure that records created and maintained in electronic systems remain accessible for their full retention period. This requires taking into account the issues of refreshing, migration, security duplicates, and analog/digital crosswalks in planning, implementing, and administering the electronic system. Back-ups produced for system recovery purposes do not serve a recordkeeping function and do not substitute for security copies of records. Duplicate electronic copies of records may be deleted as soon as administrative need is met and may not be retained longer than the approved retention period.

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

Typed Name of Division Director	State Archivist		Date	Attorney General	Date
Nola Cedergreen, Dir. Admin. Svcs.	D. Dawson		4/22/10	Craig Talley	4/12/10
Signature of Division Director	Date	Records Analyst	Date	Commissioner of Administration	Date
<i>Nola Cedergreen</i>	3/8/10	D. Dawson	4/2/10	<i>Ken Johnson</i>	4/12/10

RECORDS RETENTION SCHEDULE CONTINUATION		AHFC Schedule Number: 45003				Agency ID: 599	
Item No.	Records Series and Description	Retention		Disposition			
		Office	Records Center	State Archives	Destroy	Business Essential Record	Remarks
.01	<p>Management Reports (Approved) Series includes reports both in hardcopy and in Word format for the AHFC Board of Directors Audit Committee members and the Chief Executive Officer which list findings and recommendations of audits. Filed chronologically by report number.</p>	C	-	-	C		Copy of Record. C= Until no longer active.
.02	<p>Tax Credit/HOME/Senior Compliance Monitoring Files Series includes work papers (program, verifications, file documents & certifications). Filed alphabetically by audit classification and year completed.</p>	2	5	-	7		Copy of Record. IRS Compliance Regulations Section 1.42.5 US Civil Code, 26 USC 42. Other compliance records maintained electronically.
.03	<p>Internal Audit Files Series includes work papers and follow-up efforts for AHFC-related internal audits. Filed alphabetically by audit classification by date completed.</p>	C	-	-	C		Copy of Record. C=Until no longer active.
.04	<p>External Audit Reports Series includes AHFC audit reports and responses (including management letters, management responses, & draft conditions) and correspondence completed by outside agencies. Filed chronologically.</p>	1	-	-	1		Copy of Record in Accounting Department. Refer also to the GRS 100.3, Item 75, Reports- Audit.

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.05	Budget Data Series includes copies of original and draft budget reports generated by the Audit Department, including monthly reconciliation, general ledger reclassifications, and internal tracking reports. Filed by fiscal year.	3	-	-	3		Copy of Record in Budget Department. Refer also to the GRS 100.3, Items 1-3, Budget Preparation Records.
.06	Procedures Manuals Series includes policies and procedures manual produced by the Audit Department and the corporate polices and procedures manual.	C	-	-	C		Copy of Record of AHFC manual in Administrative Services Dept. Refer also to the GRS 100.3, Items 67 & 68, Program Policies & Procedures, Major & Routine. C= Until no longer active.
.07	Technical Reference Materials Series includes documents in the Internal Audit Department Library for use in research of project audits.	C	-	-	C		Copy of Record with originator. Refer also to the GRS 100.3, Item 77, Technical Reference Materials. C= Until no longer active.
.08	Programs Series includes all internal audit programs, which are computer check lists, used in the course of business. Filed by program.	C	-	-	C		Copy of Record. C= Until no longer active.
.09	Appointment Calendars Series is electronic only and consists of appointment calendars in Outlook.	1	-	-	1		Electronic Files: Appointment books kept in Outlook.

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.10	<p>Audit Department Shared Folder (Private, Audit only) Series consists of electronic copies of forms, spreadsheets, documents, etc. that departmental personnel use on a daily basis.</p>	C	-	-	C		<p>C=Until information is obsolete, superceded or administrative need met.</p> <p>Private: Only the Audit Department work group.</p>
.11	<p>Compliance Shared Folder (Private, Planning and Audit) Series consists of electronic copies of forms, spreadsheets, documents, etc. relating to LIHTC/HOME/Senior Project.</p>	C	-	-	C		<p>Contains all internally generated documents regarding compliance reviews of the various projects, with the exception of the owner TIC (Tenant Income Certification) and documents. Retain for life of project up to 30 years.</p> <p>Private: Only Audit and the Planning Department work group.</p>
.12	<p>Intranet Files Series consists of electronic files (.HTM, .JPG, .PDF, etc.) located on the Portage server. Files are informational in nature and contain policies and procedures for dealing with the Internal Audit department.</p>	C	-	-	C		<p>C=Until form, spreadsheet or document obsolete, superceded or administrative need met.</p>