

Function – Internal Audit (v2 – August 2020)

Responsible Person – Head of Internal Audit Service

Type of Records	Record sub-sets	Retention Period	Disposal Action	Notes (for example statutory reason for specified retention period)
Records relating to the development of internal audit strategic plans	Final strategic plans	Current year + 5 years	Destroy	Chartered Institute of Internal Auditors – 5 year cycle for external quality assessment reviews
	Supporting documentation and analyses	Issue of approved strategy document plus 1 year	Destroy	N/A
Records relating to the development of internal audit policies and procedures	Finalised policy / procedural documents	Superseded plus 5 years	Destroy	JISC standards
	Supporting documentation and analyses	Implementation of policy / procedure plus 1 year	Destroy	N/A
Records relating to ongoing and completed internal audits	Process / systems notes	Later of 6 years or update through subsequent audit	Destroy	N/A
	Audit evidence	6 years	Destroy	N/A
	Audit issues and management action plans	Closure of audit recommendation plus 5 years	Destroy	N/A
Records detailing the presentation of reports to the Audit and Risk Committee	Reports and supporting documentation	5 years	Destroy	N/A

Type of Records	Record sub-sets	Retention Period	Disposal Action	Notes (for example statutory reason for specified retention period)
Fraud investigation records		5 years after court proceedings or disciplinary process concluded	Destroy	Taxes Management Act 1970 c.9; Prescription and Limitation (Scotland) Act 1973 c.52 and 1984 c.45