

QUEENSLAND AUDIT OFFICE RETENTION AND DISPOSAL SCHEDULE

Authorised 6 May 2025

An authorisation under s.20 of the *Public Records Act 2023* for the disposal of public records made and received by the Queensland Audit Office relating to public sector auditing services and reporting functions under the *Auditor-General Act 2009*.

Where printed, this reproduction is only accurate at the time of printing.
The Queensland Government (For Government) website should always be referred to
for the current, authorised version.

Using this schedule

The *Queensland Audit Office retention and disposal schedule* (the Schedule) authorises the disposal of public records made and received by the Queensland Audit Office relating to public sector auditing services and reporting functions under the *Auditor-General Act 2009*. It applies to public records created in any format, unless otherwise specified in the disposal authorisation.

The *Queensland Audit Office retention and disposal schedule* can be used in conjunction with the [General retention and disposal schedule](#) (GRDS). Disposal authorisations in the Common Activities section of the GRDS can be applied to any function undertaken by the public authority, provided the minimum retention period meets all of the specific regulatory requirements of the public authority and there are no exclusions listed.

Any references to repealed legislation may be taken as a reference to current legislation if the context permits.

The Queensland Audit Office is the responsible public authority for the *Queensland Audit Office retention and disposal schedule* at the time of approval of the Schedule. However, in the event of an administrative change, or the transfer of a function from one public authority to another, this retention and disposal schedule will continue to apply to the public records covered by the Schedule.

For further advice on the currency of approved retention and disposal schedules following administrative change, please contact the Policy & Assurance, Government Records team at Queensland State Archives on (07) 3037 6630 or rkqueries@archives.qld.gov.au.

Repealed retention and disposal schedules must not be used to dispose of public records. It is the responsibility of the public authority to maintain and use the current, approved Schedule within their business practices and business systems. Repealed schedules include:

- QDAN648 v.2: Queensland Audit Office retention and disposal schedule authorised 26 October 2012
- QDAN648 v.1: Queensland Audit Office retention and disposal schedule authorised 9 March 2009
- QDAN555 v.1: Queensland Audit Office (Miscellaneous Operational Records) retention and disposal schedule authorised 31 October 2001
- QDAN366 v.3: Queensland Audit Office (Reports and Working Papers) retention and disposal schedule authorised 15 May 2000
- QDAN366 v.2: Queensland Audit Office (Miscellaneous Operational Records) retention and disposal schedule authorised 29 March 1999
- QDAN366 v.1: Queensland Audit Office (Miscellaneous Operational Records) retention and disposal schedule authorised 10 November 1998
- QDAN390 v.2: Queensland Audit Office (Public Accountants Registration Board) retention and disposal schedule authorised 25 March 1999
- QDAN390 v.1: Queensland Audit Office (Public Accountants Registration Board) retention and disposal schedule authorised 11 February 1999
- QDAN98/0057: Queensland Audit Office (Companies Auditors Board) retention and disposal schedule authorised 14 July 1998
- QDAN98/0035: Queensland Audit Office (Working Papers) retention and disposal schedule authorised 1 April 1998
- QDAN97/0156: Queensland Audit Office (Public Accountants Registration Board) retention and disposal schedule authorised 23 October 1997
- QDAN96/0039: Queensland Audit Office (Registration of Auditors) retention and disposal schedule authorised 24 October 1996.

Schedules should be reviewed at least every 5 years.

When this schedule should not be used

It is an offence under the Criminal Code Act 1899 (s.129) if 'a person, who knowing something is or may be needed in evidence in a judicial proceeding, damages it with intent to stop it being used in evidence'. A duty of care exists for public authorities to ensure public records are not disposed of which may be needed in evidence for a judicial proceeding, including any legal action or a Commission of Inquiry. Internal processes should be implemented to meet this obligation, which may include consultation with your legal or Right to Information area.

Public records which are subject to a request for access under the *Right to Information Act 2009*, the *Information Privacy Act 2009* or any other relevant Act must not be destroyed until the action, and any applicable appeal period, has been completed.

Schedule layout

Each disposal authorisation has been allocated a unique number to aid with the disposal of public records. Further implementation information is available on the [Queensland Government \(For Government\) website](#).

Disposal

This Schedule provides authorisation by the State Archivist for the disposal of public records as required under s.20 of the *Public Records Act 2023*. No further notification to Queensland State Archives about the disposal of public records by your public authority is required. Approval from the Chief Executive, or their authorised delegate, of your public authority is required prior to the disposal of public records. Disposal must also be appropriately documented in accordance with the [Records governance policy](#).

Any disposal of public records without authorisation from the State Archivist may be a breach of s.23 of the *Public Records Act 2023*.

Further information

More information on implementing schedules is available on the [Queensland Government \(For Government\) website](#). Any enquiries about this Schedule or recordkeeping should be directed in the first instance to your Records Manager. If further information is required, please contact Queensland State Archives on (07) 3037 6630 or via the [Queensland Government \(For Government\) website](#).

Approved by State Archivist: Louise Howard

Date: 06 May 2025

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CLIENT AND CONTRACTOR RELATIONS

The function of establishing rapport between the Queensland Audit Office and its audit clients and audit contractors.

Includes visits, meetings, invitations to Queensland Audit Office presentations, liaison, feedback and participation at client functions and events.

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
CLIENT AND CONTRACTOR SERVICES <i>Activities associated with planning, monitoring and reviewing Queensland Audit Office services to audit clients and contractors.</i>			
2368	Questionnaires/surveys – completed Questionnaires completed by audit clients and contractors regarding their satisfaction and needs. Includes management reports summarising and analysing the results of client questionnaires and surveys and records relating to arrangements for the collection, collation and distribution of questionnaire results. <i>See the General retention and disposal schedule (GRDS) for records relating to operational performance reporting.</i>	5 years after business action completed.	20 September 2019
EDUCATION AND AWARENESS <i>The activity of arranging and participating in conferences, seminars, workshops and information sessions held by Queensland Audit Office or client agencies.</i> <i>See the General retention and disposal schedule (GRDS) for records relating to:</i> - conferences and events organised by external agencies - presentations made by Queensland Audit Office representatives at external conferences.			
2369	Queensland Audit Office events Records relating to conferences, workshops and information sessions held by Queensland Audit Office for contract auditors or audit clients. Records include but are not limited to: - attendee feedback - event evaluation reports - presentation material.	5 years after business action completed.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
VISITS <i>The activity of arranging visits by audit and financial review agencies to the Queensland Audit Office. Excludes visits arranged as part of a committee meeting.</i>			
2370	<i>Contract auditor/audit client</i> Records of visits undertaken by the Auditor-General and Queensland Audit Office officers to audit contractors and clients and reciprocal visits by them. Records include itineraries and client details. <i>See the General retention and disposal schedule (GRDS) for executive work diaries and records relating to visits by dignitaries.</i>	5 years after business action completed.	20 September 2019

CORPORATE GOVERNANCE

This function relates to the application of broad systematic planning to define the corporate mission and to determine methods of operation, including the development, monitoring and reviewing of business plans, strategic plans and other long-term organisational strategies.

See Strategic Management in the General retention and disposal schedule (GRDS) for other strategic records not specific to the Queensland Audit Office.

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
REVIEWING <i>The activity of re-evaluating processes, procedures, standards and systems. Includes recommendations and advice resulting from these activities.</i>			
2371	Strategic reviews under the Auditor-General Act 2009 – significant Records relating to strategic reviews of the Queensland Audit Office undertaken under s.68 of the <i>Auditor-General Act 2009</i> where the review leads to: • changes to the role or powers of the Queensland Audit Office under the <i>Auditor-General Act 2009</i> • major changes in the organisational structure, or • significant changes in policies and procedures. Records may include, but are not limited to: • notification of review • Auditor-General's comments on initial report findings.	Permanent. Transfer to QSA after business action completed.	20 September 2019
2372	Strategic reviews under the Auditor-General Act 2009 – other Records relating to strategic reviews of the Queensland Audit Office undertaken under s.68 of the <i>Auditor-General Act 2009</i> not covered by disposal authorisation 2371. Records may include, but are not limited to: • notification of review • Auditor-General's comments on initial report findings. <i>See the General retention and disposal schedule (GRDS) for legal deposit requirements for Queensland Audit Office publications.</i>	10 years after business action completed.	20 September 2019

PROFESSIONAL RELATIONS

The function of maintaining professional relations with other audit offices, auditing and accounting organisations and Queensland Audit Office Alumni. For records relating to industry conferences and events see Education and Awareness in the Queensland Audit Office retention and disposal schedule for Queensland Audit Office events or the General retention and disposal schedule (GRDS) for external events.

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
ADVICE <i>The activity of offering opinions by the Queensland Audit Office regarding an action or judgement. Includes advice given to public sector entities concerning audit issues not raised as part of an audit.</i> <i>See Audit Execution in the Queensland Audit Office retention and disposal schedule for advice provided to public sector entities as part of an audit.</i>			
2373	Advice – legal significance Records relating to the provision of detailed information or advice by the Queensland Audit Office which may have legal significance. Includes requests for advice and agency response. <i>See the General retention and disposal schedule (GRDS) for informal liaison with other audit bodies on general administrative matters and advice which does not have legal significance.</i>	10 years after business action completed.	20 September 2019
COMMITTEES <i>The activities associated with managing meetings to formulate, discuss, update or resolve issues. Includes external meetings where Queensland Audit Office acts as an authorised observer or provides secretariat support.</i>			
2374	Australasian Conferences of Auditors-General Minutes, agendas and other papers relating to meetings of Australian Auditors-General.	5 years after business action completed.	20 September 2019
VISITS <i>The activity of arranging visits by audit and financial review agencies to the Queensland Audit Office. Excludes visits arranged as part of a committee meeting.</i>			
2375	Records relating to visits hosted by the Queensland Audit Office. Includes bookings and visits calendar.	2 years after business action completed.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	<i>See the General retention and disposal schedule (GRDS) for records relating to arrangements for visits to other organisations and visits by dignitaries.</i>		

PUBLIC SECTOR AUDIT

The function of auditing public sector entities as required under the Auditor-General Act 2009.

Includes financial and compliance, performance and special audits as well as the provision of advice and reporting to Parliament and public sector entities in accordance with the Act.

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
ACCESS <i>The activity of responding to requests for access to client information made in accordance with s.53 of the Auditor-General Act 2009.</i>			
2376	Law enforcement agencies and court related requests Records relating to requests for client information held by the Queensland Audit Office made by persons or entities described under s.53 of the <i>Auditor-General Act 2009</i>. Records may include, but are not limited to: • formal requests • copy of response provided • associated correspondence. <i>See disposal authorisation 2384 for assistance provided to the Parliamentary Committees.</i>	10 years after business action completed.	20 September 2019
ADVICE <i>The activity of offering opinions by the Queensland Audit Office regarding an action or judgement. Includes advice given to public sector entities concerning audit issues not raised as part of an audit.</i> <i>See Audit Execution in the Queensland Audit Office retention and disposal schedule for advice provided to public sector entities as part of an audit.</i>			
2377	Financial audit advice Records relating to advice provided by the Queensland Audit Office to public sector entities on audit issues not raised as part of an audit. Records may include, but are not limited to: • requests for advice from public sector entities • requests for exemptions from provisions of the <i>Financial Accountability Act 2009</i>	10 years after business action completed.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	• advice provided by the Queensland Audit Office • reports, notes of discussions, briefing notes/papers and associated correspondence.		
AUDIT EXECUTION <i>The activities associated with officially checking financial, quality assurance and operational records to ensure public funds have been managed appropriately and adequate records have been kept and maintained which correctly record the processes and business of the organisation.</i> <i>Also includes the activities associated with examining a public sector entity's performance and performance management systems to enable management to assess whether its objectives are achieved economically, efficiently and effectively.</i> <i>Includes undertaking audits, reporting on outcomes and follow-up monitoring of audit recommendations.</i> <i>This activity excludes audit records which have been transferred to Queensland State Archives under a previous disposal authority.</i> <i>See LEGACY RECORDS – Queensland Audit Office in the Queensland Audit Office retention and disposal schedule for audit records which have been transferred to Queensland State Archives.</i>			
2378	<i>Audit register – summary record</i> (1) Entries in the financial audit register recording summary details of entities audited by the Queensland Audit Office and each financial audit undertaken for that entity. Includes audits for non-public sector entities and audits requested by Parliament (2) Entries in the performance audit register recording summary details of performance audits undertaken by the Queensland Audit Office. Summary details to be captured include, but are not limited to: • audit name • audit type • audit reference code number.	10 years after register is superseded.	20 September 2019
2379	<i>Audits – significant</i> (1) Records relating to audits of public sector entities or sectors which have special significance as determined by the Auditor-General (2) Records relating to the development of Auditor-General's reports to Parliament which are of a significant nature as determined by the Auditor-General. Includes drafts circulated for comment and advice from management regarding	Permanent.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	content and corrections. Factors which determine significance include: • matters or reports were presented to Parliament under s.61 or s.63 of the <i>Auditor-General Act 2009</i> • findings generated significant public controversy or interest • matters related to a person or event of significant public interest. Records may include, but are not limited to: • audit report to Auditor-General • audit client advices, including advice provided under s.64 of the <i>Auditor-General Act 2009</i> • audit planning and work papers, including discussion and briefing notes and records of interviews • verification and confirmation advice, including information provided by other persons and agencies • client audit committee papers • client data that has been transformed or manipulated and acts as audit evidence. <i>See disposal authorisation 2403 for audit records previously transferred to Queensland State Archives.</i> <i>See the General retention and disposal schedule (GRDS) for drafts of the annual report of the Queensland Audit Office and legal deposit requirements for published reports.</i>		
2380	Audits – other (1) Audit report files relating to audits undertaken by the Queensland Audit Office of public sector entities not covered by disposal authorisation 2379 (2) Records relating to the development of Auditor-General's reports to Parliament. Includes drafts circulated for comment and advice from management regarding content and corrections not covered by disposal authorisation 2379. Records include, but are not limited to:	10 years after business action completed.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	• audit report to Auditor-General • audit client advices, including advice provided under s.64 of the <i>Auditor-General Act 2009</i> • audit planning and work papers, including discussion and briefing notes and records of interviews • client audit committee papers • client data that has been transformed or manipulated and acts as audit evidence. <i>See the General retention and disposal schedule (GRDS) for drafts of the annual report of the Queensland Audit Office and legal deposit requirements for published reports.</i>		
2818	Audits – information provided – not relevant Records provided for audits that do not fall within the terms of reference for audits of public sector entities or sectors that are not covered by disposal authorisations 2379, 2380 or 2383. Excludes: • Records that act as audit evidence • Records that serve as reference material for audits. <i>See disposal authorisations 2379, 2380 and 2383 for client data not covered by this disposal authorisation.</i>	Until business action completed.	06 May 2025
AUDIT MANAGEMENT <i>The activity associated with the administration of audits to ensure they are adequately resourced, planned and managed.</i> <i>See Audit Execution in the Queensland Audit Office retention and disposal schedule for files relating to individual audits.</i>			
2383	Audit management records Records relating to the management of public sector audits. Records may include, but are not limited to: • minutes and decisions of Queensland Audit Office management meetings (e.g. Executive Staffing Group and Modified Opinion Review Panel)	10 years after business action completed.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	- records relating to audit planning - contractor audit plans (where these are not filed with audit reports) - resourcing request memoranda/forms - audit allocation records.		
INQUIRIES – PARLIAMENTARY COMMITTEES <i>The activities associated with the Queensland Audit Office's interaction with Parliamentary Committees regarding inquiries, reviews or hearings. See the General retention and disposal schedule (GRDS) for all other external inquiries.</i>			
2384	Assistance provided to Parliamentary Committees Records relating to the assistance provided to Parliamentary Committees inquiries or reviews into matters reported by the Queensland Audit Office. Includes submissions and requests for information.	Permanent. Transfer to QSA after business action completed.	20 September 2019
INVESTIGATIONS <i>The activity of making an assessment of incidents or allegations referred to the Queensland Audit Office by members of the public, members of Parliament or government agencies, including the Crime and Corruption Commission (CCC), relating to potential infringements of legislation, standards, codes of conduct or business or workplace policy by public sector entities. Includes reports prepared by persons undertaking investigations. See the General retention and disposal schedule (GRDS) for records relating to complaints about Queensland Audit Office staff conduct.</i>			
2385	Complaints and allegations – significant Records relating to investigations into complaints and allegations of improper use or management of public sector entity finances or non-compliance where: - the complaint is substantiated - the nature of the misconduct is such that it attracts significant public controversy, results in significant penalties for the accused or leads to a change in legislation, policy or procedure. Records may include, but are not limited to: - report or communication from investigating auditor to Auditor-General - referral from external agency (e.g. Crime and Corruption Commission).	Permanent. Transfer to QSA after business action completed.	20 September 2019
2386	Complaints and allegations – other	10 years after business	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	Records relating to investigations into complaints and allegations of improper use or management of public sector entity finances or non-compliance not covered by disposal authorisation 2385. Includes unsubstantiated matters and substantiated matters not regarded as significant.	action completed.	
2387	<i>Complaints and allegations – outside jurisdiction</i> Records relating to complaints and allegations received that are not dealt with by the Queensland Audit Office on the grounds that they are outside the Queensland Audit Office's jurisdiction. Records may include, but are not limited to: • record of complaint or allegation • letter of referral to complaint agency • record of communication to informant advising matter outside jurisdiction. <i>See the General retention and disposal schedule (GRDS) for records relating to complaints about staff conduct.</i>	5 years after business action completed.	20 September 2019
REGISTRATION <i>The activity of recording, cataloguing or listing for control or legislative purposes and the management of registers.</i>			
2388	<i>Contract audit register</i> Entries relating to auditors approved as preferred audit service providers to the Queensland Audit Office. <i>See the General retention and disposal schedule (GRDS) for records relating to the procurement of contract auditors.</i>	7 years after approval of service provider to provide audit services is rescinded.	20 September 2019
2389	<i>Applications for registration – approved</i> Records relating to applications by individual auditors and their firms to be registered on the Queensland Audit Office's list of preferred audit service providers which are approved. Records may include, but are not limited to: • application and supporting documentation	7 years after approval of service provider to provide audit services is rescinded.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	• returned identification cards • statutory declarations of independence • records of background checks • notification of outcome. <i>See the General retention and disposal schedule (GRDS) for statutory declarations of independence made by Queensland Audit Office employees.</i>		
2390	Applications by individual auditors and their firms to be registered on the Queensland Audit Office's list of preferred audit service providers which are not approved. Records may include, but are not limited to: • application and supporting documentation • records of background checks • notification of outcome.	1 year after notification of outcome.	20 September 2019
2391	Audit client registration and delegation forms Completed forms used for registering details of new public sector entities subject to financial audit by the Queensland Audit Office and delegations of authority to certify financial statements under s.20 of the <i>Auditor-General Act 2009</i>. Includes supporting documentation (e.g. copies of deeds of trust and articles of incorporation) and advice received regarding public sector entities under s.33 of the Act.	10 years after details entered in Audit register.	20 September 2019
2392	Audit client registration forms Completed forms used for registering details of new performance and special audits undertaken by the Queensland Audit Office.	5 years after details entered in Audit register.	20 September 2019
REPORTING <i>The activity of providing a formal response to a situation, request or legislative requirement.</i>			
2393	Losses and defalcations Records relating to notifications received from public sector entities reporting losses and defalcations as required under s.21(3) of the Financial Performance Management	10 years from end of financial year to which the matter relates.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	Standard 2009. <i>See Audit Execution in the Queensland Audit Office retention and disposal schedule for matters reported to Parliament.</i>		

PUBLIC SECTOR AUDIT FRAMEWORK

The function of providing strategic leadership and advice in the performance of public sector audits to ensure that audits are conducted in accordance with legislative requirements and professional standards and to influence improvements in public sector accountability. Includes the activities of developing, releasing and maintaining audit standards, policy frameworks and guidance products.

See the General retention and disposal schedule (GRDS) for records relating to:

- *meetings*
- *reviewing*
- *publishing.*

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
AUDIT QUALITY REVIEWS <i>The activity of performing quality reviews of audits conducted by the Queensland Audit Office or a contract auditor. Includes pre and post certification reviews of audit strategies, methodology and examinations.</i>			
2394	Quality reviews Records of reviews of audit methodology, strategy and audit examinations. Includes pre and post-certification reviews undertaken by audit peers, management or consultants. Records include, but are not limited to: • results of reviews • evidence of remedial action taken.	10 years after business action completed.	20 September 2019
AUDIT STANDARDS <i>The activity of developing, approving and releasing standards for auditing public sector entities.</i>			
2395	Auditing standards Records relating to the development of the Auditor-General's auditing standards as required under s.58 of the <i>Auditor-General Act 2009</i> . Includes working papers and final drafts. <i>See the General retention and disposal schedule (GRDS) for:</i> • <i>legal deposit requirements for published standards</i> • <i>records relating to the development of internal policies, procedures and</i>	Permanent. Retain in the agency.	20 September 2019

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
	<i>methodologies.</i>		
POLICIES AND GUIDANCE PRODUCTS <i>The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making and are the basis from which the Queensland Audit Office's public sector audit operating procedures are determined. Also includes the drafting and releasing of policies and guidelines in relation to audits.</i> <i>See the General retention and disposal schedule (GRDS) for other policy records not listed below.</i>			
2396	Auditor-General's circulars Final approved circulars or instructions issued by the Auditor-General for implementation by all auditors undertaking audits on behalf of the Queensland Audit Office. <i>See the General retention and disposal schedule (GRDS) for circulars relating to administrative matters (AA circulars).</i>	10 years after superseded or withdrawn.	20 September 2019
2397	Final approved Auditor-General's circulars or instructions relating to specific audits of public sector entities. <i>See the General retention and disposal schedule (GRDS) for circulars relating to administrative matters (AA circulars).</i>	10 years after superseded or withdrawn.	20 September 2019
PROCEDURES <i>The activity of developing standard methods of operating according to formulated policy.</i>			
2398	Final approved procedure relating to the maintenance of client data within the Audit register. <i>See the relevant audit function in this Schedule for records relating to the registration of new audit clients.</i> <i>See the General retention and disposal schedule (GRDS) for records relating to the development of operational procedures.</i>	5 years after superseded.	20 September 2019
REPORTING <i>The processes associated with initiating or providing a formal response regarding public sector audit responsibilities.</i> <i>See Public Sector Audit in the Queensland Audit Office retention and disposal schedule for reports relating to audits undertaken by the Queensland Audit</i>			

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
<i>Office.</i>			
2399	<i>Audit attestations and management reports</i> Attestation reports and other operational reports prepared by executive audit management in respect of their audit group portfolio responsibilities.	10 years after end of audit year to which the attestation or report relates.	20 September 2019
REVIEWING <i>The activity of re-evaluating processes, procedures, standards and systems. Includes recommendations and advice resulting from these activities.</i>			
2400	<i>Audit framework and methodology</i> Records relating to reviews of the audit methodology toolset developed by the Queensland Audit Office for use in the performance of audits. <i>See disposal authorisation 2395 for other records relating to audit standards.</i>	20 years after business action completed.	20 September 2019

TECHNOLOGY AND TELECOMMUNICATIONS

The function of acquiring or developing, implementing, maintaining, using and disposing of information and communications technology and systems. See the General retention and disposal schedule (GRDS) for all other records relating to the development, implementation, maintenance, etc. of information and communications systems.

Disposal Authorisation	Description of records	Retention period & trigger	Date authorised
AGREEMENTS <i>The activity of establishing, maintaining, reviewing and negotiating agreements, including joint venture agreements.</i>			
2401	<i>Audit software agreements</i> Agreements relating to information systems development projects undertaken as a joint venture with other audit bodies. Includes records documenting the Queensland Audit Office's interactions with partner agencies and agreements with other audit offices. <i>See the General retention and disposal schedule (GRDS) for other records relating to the procurement of system developers and software licenses.</i>	7 years after expiry or cancellation of agreement.	20 September 2019

LEGACY RECORDS – Queensland Audit Office

This section covers legacy records of the Queensland Audit Office.

Disposal Authorisation	Description of records	Retention period	Date authorised
APPROVALS <i>The activity of assessing a request for approval to ensure compliance with, or exemption from, relevant standards, guidelines, legislation or regulations.</i>			
2402	<i>Approval to print money forms and cheques required under legislation</i> Records relating to agency requests for approval to print accountable money forms and cheques. <i>See the General retention and disposal schedule (GRDS) for records relating to the destruction of records.</i>	10 years.	20 September 2019
AUDITS <i>Records of audits undertaken by the Queensland Audit Office held by Queensland State Archives under previous disposal authorities.</i>			
2403	<i>Audit records in QSA custody</i> Records relating to audits undertaken by the Queensland Audit Office where the records have been transferred to Queensland State Archives.	Permanent.	20 September 2019
2404	<i>General correspondence ('B' series) 1914 – c.1992</i> Correspondence files forming the 'B' series relating to audit matters. Excludes records previously destroyed under the <i>General retention and disposal schedule for administrative records</i> (GRDS) and QDAN 555 v.1.	Permanent.	20 September 2019

LEGACY RECORDS – Local Government Auditors Board

This section covers legacy records of the Local Government Auditors Board.

Disposal Authorisation	Description of records	Retention period	Date authorised
BOARD MANAGEMENT			
<i>The activities associated with the administration of the Board.</i>			
2405	Minutes.	Permanent.	20 September 2019
2406	Files of the Board/Register, including general correspondence, agendas, appointment of members, etc.	Permanent.	20 September 2019
PROFESSIONAL REGISTRATION			
<i>The activities associated with authorising qualified auditors to perform audits under the Local Government Act 1936 prior to the Auditor-General taking over responsibility for local government audits.</i>			
2407	Individual Local Government auditor files.	Permanent.	20 September 2019
2408	Card register of Local Government auditors.	Permanent.	20 September 2019

LEGACY RECORDS – Company Auditors Board

This section covers legacy records of the Company Auditors Board.

Disposal Authorisation	Description of records	Retention period	Date authorised
INVESTIGATIONS			
<i>The activity of investigating the facts of a matter.</i>			
2409	Inquiries by the Board (File Nos C9.1-3).	Permanent.	20 September 2019
2410	Opinions from Solicitor-General (File No C25).	Permanent.	20 September 2019
LEGISLATION			
<i>The activity of making and reviewing legislation and regulations.</i>			
2411	<i>Companies Act & Regulations 1961</i> (File Nos C8, 13 & 13.1).	Permanent.	20 September 2019
2412	Companies Act Amendment Bills working papers and correspondence (File No. C29).	Permanent.	20 September 2019
CONFERENCES			
<i>The activities involved in arranging or attending conferences organised by the agency or other organisations.</i>			
2413	Conferences of the Board (File Nos C10 & 11.2).	Permanent.	20 September 2019
PROFESSIONAL REGISTRATION			
<i>The activities associated with authorising public accountants to undertake company audits and liquidations.</i>			
2414	Registration of Companies as Tax Agents (File No C12).	Permanent.	20 September 2019
2415	Exemptions under s.3 (Necessity to be registered as a PARB (File No C12.1).	Permanent.	20 September 2019
REGISTRATION			
<i>The activity of recording, cataloguing or listing for control or legislative purposes and the management of registers.</i>			
2416	Index card register for Companies Auditors Board files.	Permanent.	20 September 2019

LEGACY RECORDS – Public Accountants Registration Board

This section covers legacy records of the Public Accountants Registration Board.

Disposal Authorisation	Description of records	Retention period	Date authorised
BOARD MANAGEMENT <i>The activities associated with the administration of the Board.</i>			
2417	Minutes.	Permanent.	20 September 2019
INVESTIGATIONS <i>The activity of investigating the facts of a matter.</i>			
2418	<i>Investigations – significant</i> Files relating to investigations resulting in court action or disciplinary action.	Permanent.	20 September 2019