



FM3250: Financial Management – Internal Audit and Investigations		
University of British Columbia RECORDS SCHEDULE		Schedule Number: FM3250
Primary Title: Internal Audit and Investigations		Office of Primary Responsibility (OPR): Enterprise Risk Management and Assurance
Operating under BoG Policy SC15, internal audit and investigations ensures internal control of the university’s finances by conducting regular financial audits, quality improvements into financial practices and investigations into whistleblower allegations.		
Vital: No		PIB: Yes
Authority BoG Policy SC15: Financial Investigations Policy BoG Policy FM5: Endowment Policy Freedom of Information and Protection of Privacy [RSBC 1996] Chapter 165, section 30 Records Management Office Digitization Standard		Date Approved: 20220729
Secondary No.	Secondary Title	Retention, Destruction & Disposition
01	Policies and Procedures Includes internal audit plans.	EV+5Y, FR EV=Date superseded or obsolete FR=UA will fully retain records from this series
05	General	EV+5Y, D EV=Date superseded or obsolete
10	Audits	EV+6Y, SR EV=Date audit is complete and all issues resolved SR=UA will retain summary information from this series
15	Investigations	EV+6Y, SR EV=Date investigation is complete



		SR=UA will retain summary information from this series
25	Quality Assurance	FY+6Y, D
35	Whistleblower Allegations	EV+6Y, SR EC=Date matter is closed, and/or investigation is complete
45	Issues	FY+5Y, D
60	Reports	FY+5Y, SR SR=UA will selectively retain records from this series
Acronym Key. AY = Academic Year; CY=Calendar Year; D=Destroy; EV=Event; FY=Fiscal Year; FR=Full Retention by University Archives unless otherwise noted; OPR=Office or Department responsible for <i>source of truth</i> records; P= Permanent retention by OPR; SO=When superseded or obsolete; SR=Selective Retention by University Archives; Y=Year		