Retention and Classification Report

Agency: Tintic School District (Utah) (1158)

55 East Main Street
Eureka, UT 84628
433-6363

Records Officer

01813 Audit reports

05/21/13 14:52

AGENCY: Tintic School District (Utah)

SERIES: 1813 3
TITLE: Audit reports
DATES: 1939-1953.
ARRANGEMENT: Alphanumerical
DESCRIPTION:

These are reports prepared by external auditors examining and verifying the school district's financial activities for the year. "The audit required for any fiscal year shall be completed within six calendar months after the close of the fiscal year" (UCA 51-2-2 (1995)). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1) (1995)).

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 12/01/1996.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Administrative Fiscal Historical
This disposition is based on Utah School Districts General Retention Schedule, Schedule 5, Item 4.

Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

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(continued)

PRIMARY CLASSIFICATION:
Public