

Sec. 4-236-30. Retention of working papers and reports

The independent auditor shall document in the working papers the risk analysis process used in determining major state programs. Following completion of an audit, the independent auditor shall make available working papers, upon request, to the cognizant agency, its designee, the Auditors of Public Accounts and awarding agencies. Awarding agencies shall notify the cognizant agency of their intent to review working papers. The independent auditor shall retain working papers and reports for a minimum of five years from the date of filing a certified copy of the audit report with the cognizant agency, unless the independent auditor is notified in writing by the cognizant agency to extend the retention period.

(Adopted effective April 2, 2001; Amended December 29, 2010)