



Policy Area: **Internal Control**

Title: Documentation Retention Schedule

Effective Date: 9/1/2008

Authority: North Carolina General Statute §143D-8 provides that “Each State agency shall maintain documentation, as prescribed by the State Controller, of the system of internal control within that agency.”

Policy: Destroy paper and electronic documentation in office after 3 fiscal years from the end of the fiscal year for which the documentation was prepared if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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