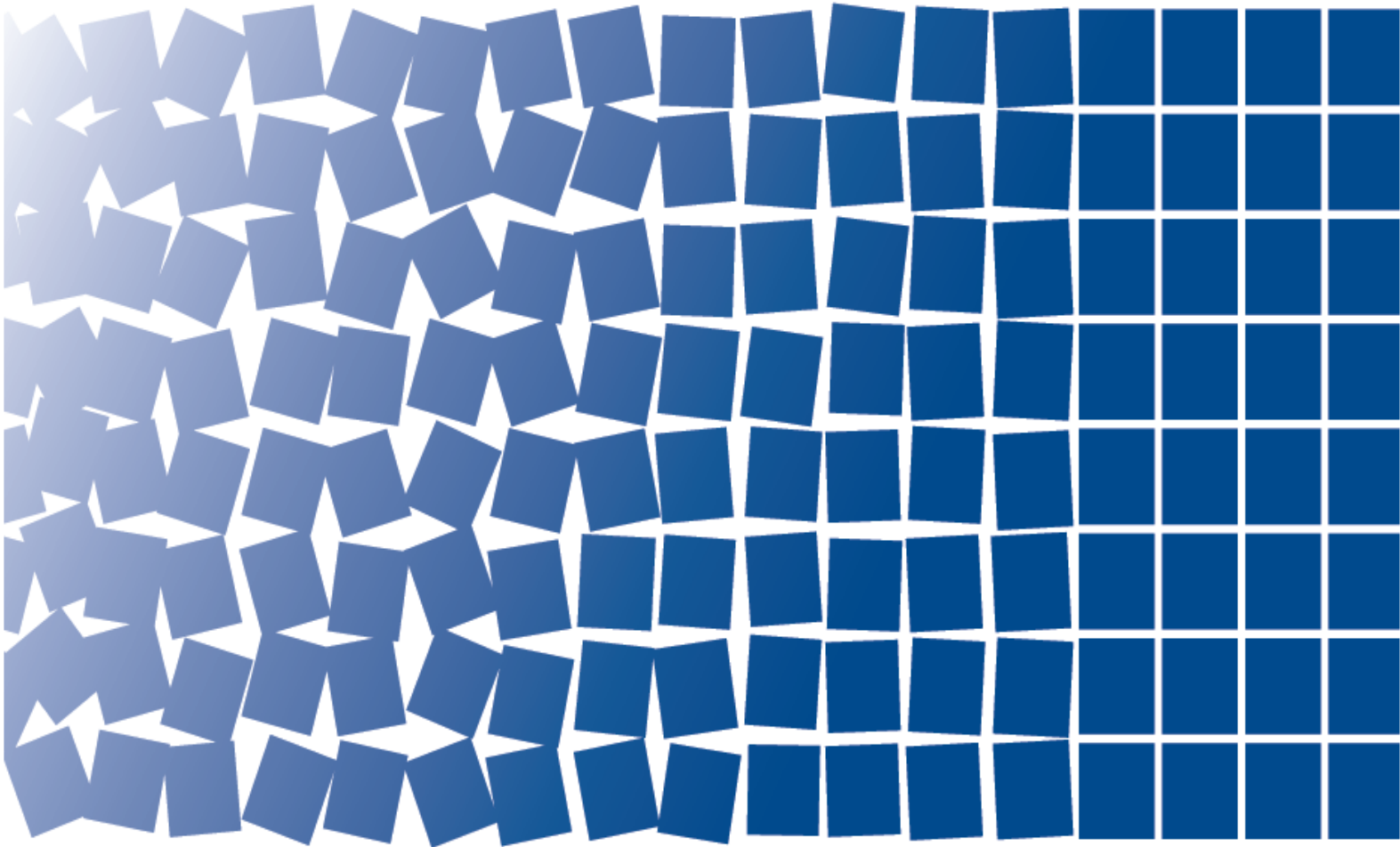


OFFICE OF THE COMPTROLLER GENERAL OPERATIONAL RECORDS CLASSIFICATION SYSTEM



GOVERNMENT RECORDS SERVICE

**OFFICE OF THE
COMPTROLLER GENERAL
OPERATIONAL
RECORDS
CLASSIFICATION
SYSTEM**



**Corporate Information
Management Branch**

Library and Archives Canada Cataloguing in Publication Data

British Columbia. Corporate Information Management Branch.

Office of the Comptroller General operational records
classification system

This ORCS overlaps with the previous OCG ORCS in both
time span and function. Cf. Executive summary.

Previous ORCS published in 2001 by BC Archives, and an
amendment in 2003 by British Columbia Corporate Records
Management Branch.

ISBN 978-0-7726-5903-3

1. British Columbia. Office of the Comptroller General -
Public records - Handbooks, manuals, etc. 2. Controllership
- British Columbia - Handbooks, manuals, etc. 3. Finance,
Public - British Columbia - Accounting - Handbooks, manuals,
etc. 4. Records retention - British Columbia - Handbooks,
manuals, etc. 6. Classification - Public records -
Handbooks, manuals, etc. I. Title.

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C2008-960006-1

Schedule No. 180968

Accession No. see "How to Use ORCS" part 3.9.1

RECORDS RETENTION AND DISPOSITION AUTHORITY

This is a recommendation to authorize an operational records classification and scheduling system.

Title: *Office of the Comptroller General Operational Records Classification System*

Ministry of Finance
Office of the Comptroller General

Description and Purpose:

The *Office of the Comptroller General Operational Records Classification System (ORCS)* covers all operational records created, received, and maintained by the Office of the Comptroller General.

These records document the provision of accounting policy and expertise to the provincial government, coordinating the provincial Chart of Accounts and producing various provincial financial reports, including legislated annual reports; financial management policy and procedures, advice, training curricula and development services to the provincial government; internal audit and advisory services to provincial government ministries, Crown corporations and agencies; provincial government payment reviews; and legal encumbrances on behalf of the provincial government.

Many of the functions covered by this ORCS were previously covered under the previous OCG ORCS (schedule 880967).

For further descriptive information about these records, please refer to the attached executive summary.

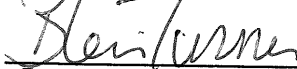
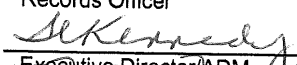
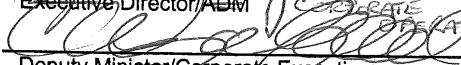
Date range: April 1, 2005 ongoing

Physical format of records: see attached schedule


Annual accumulation: 6.0 cubic meters

Recommended retention and disposition: scheduled in accord with attached ORCS.

THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:

	<u>Nov 23/06</u>
Records Officer	Date
	<u>Oct 27/06</u>
Executive Director/ADM	Date
	<u>Nov 23/06</u>
Deputy Minister/Corporate Executive	Date

THE SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS APPROVES THE RECOMMENDATION OF THE PUBLIC DOCUMENTS COMMITTEE:

	<u>April 4 2007</u>
	Date

THE PUBLIC DOCUMENTS COMMITTEE CONCURS:

	<u>4 Dec 2006</u>
Chair, PDC	Date

APPROVED BY RESOLUTION OF THE LEGISLATIVE ASSEMBLY:

	<u>Nov 22 2007</u>
	Date

OTHER STATUTORY APPROVALS:

Signature _____	Date _____	Signature _____	Date _____
Title: _____		Title: _____	

CONTACT: Blair Turner, Manager, Records and Forms, 387-2887

RECORDS MANAGEMENT APPRAISAL:

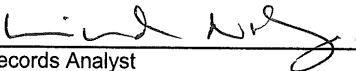
This appraisal documents the recommendation for active and semi-active retention periods.

These records are created and received under the authority of the *Financial Administration Act* (RSBC 1996, c. 138), the *Financial Information Act* (RSBC 1996, c. 140) and subsequent legislation governing the operational responsibilities and functions of the creating agency.

Functional duplicates and microfilmed records are indicated under appropriate classification headings.

The retention and final disposition guidelines specified in the attached *Operational Records Classification System* meet the creating agency's information requirements, ensure fiscal and audit control, protect government's legal rights and liabilities, and provide for effective management of the agency's operational functions. Upon expiry of the active and semi-active retention periods, the records covered by this recommendation will no longer be of any primary value to government.

The retention and final disposition guidelines have been established in consultation with the Records Officer and staff and managers of all branches conducting operational functions in the creating agency.


Records Analyst

2006-01-25
Date

ARCHIVAL APPRAISAL:

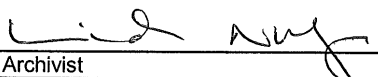
This appraisal documents the recommendation for final disposition.

The final disposition recommendations protect records considered to have significant evidential and historical values. The specific reasons for retaining certain records are stated within the *ORCS*, as well as in the Executive Summary.

Record series or groups of records which will be retained in their entirety are indicated by "Full Retention."

Record series or groups of records which will be retained in part are indicated by "Selective Retention." Selective retention means that portions of the record series will be retained by means of recognized archival selection criteria. For the meaning of selective retention with respect to a specific record series, see the attached schedule.

The definitions of both selective and full retention provide that records will be preserved in the government archives, and that unnecessary duplicates, transitory materials, and ephemera may be discarded.


Archivist

2006-01-25
Date

The undersigned endorses the appraisal recommendations:


Director, Corporate Records Management Branch

2006-01-25
Date

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

OFFICE OF THE COMPTROLLER GENERAL

OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

EXECUTIVE SUMMARY

This *Operational Records Classification System (ORCS)* establishes a classification system and retention and disposition schedule for the operational records created by the Office of the Comptroller General (OCG) under the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

These records document the provision of:

- accounting policy and expertise to the provincial government, coordinating the provincial Chart of Accounts and producing various provincial financial reports, including legislated annual reports;
- financial management policy and procedures, advice, training curricula and development services to the provincial government;
- internal audit and advisory services to provincial government ministries, Crown corporations and agencies;
- provincial government payment reviews; and
- legal encumbrances on behalf of the provincial government.

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. Corporate Information Management Branch has reviewed the final dispositions to ensure that records having enduring evidential and historical values are preserved.

This ORCS overlaps with the previous OCG ORCS (schedule 880967), in both time span and function. Since the previous ORCS still exists, it is impossible to set a single, specific start date for this ORCS. Therefore, several rules are needed to define which files will remain with the previous ORCS and which will be converted to the new ORCS.

- 1) Any files closed before April 1, 2005 will remain classified under the previous OCG ORCS (schedule 880967). These functions have been appraised and scheduled under the previous ORCS and will be transferred to the government archives or destroyed as appropriate.
- 2) Primaries 23000, 23370, 23400, 23500, 23510, 23530, 23540, 23640, and primaries 27000 to 27700 will remain active indefinitely under the responsibility of the Ministry of Labour and Citizens' Services, Public Service Operations Agency, Corporate Accounting Services.
- 3) Any active files or new files will be classified under this new OCG ORCS (schedule 180968).

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

The following summary describes the types of records covered by this ORCS and identifies their retention periods and final dispositions. In this summary, record types are linked to the ORCS by primary and secondary numbers. Please consult the ORCS manual for further information.

- | | | | | |
|----|---|----|----|----|
| 1) | <u>Policy and Procedures</u>
(secondary -00 throughout ORCS) | SO | 5y | FR |
|----|---|----|----|----|

Throughout this ORCS, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

- | | | | | |
|----|---|----|-----|----|
| 2) | <u>Audit project case files</u>
(secondary 33300-20) | SO | 10y | FR |
|----|---|----|-----|----|

These records document the results of investigative audits and other audits.

10y = The ten year retention period provides for the auditor's reference and referral needs.

FR = The government archives will fully retain audit project case files because they document auditors' recommendations, client organization responses and the terms of reference. The client organization responses document the recommendation, the action plan and the current status of the planned action.

- | | | | | |
|----|---|-------|----|----|
| 3) | <u>Deputy Ministers' Committee on Internal Audit and annual reports</u>
(secondaries 33000-02 and -10) | FY+3y | 4y | FR |
|----|---|-------|----|----|

These records document the activities and decisions of the Deputy Ministers' Committee on Internal Audit and the annual reports produced by the Internal Audit and Advisory Services Branch.

8y = The eight year retention period provides for the auditor's reference and referral needs.

FR = The government archives will fully retain the internal audit annual reports because they document and track the audits conducted by the branch auditors.

(continued on next page)

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FR = The government archives will fully retain the Deputy Ministers' Committee on Internal Audit records because they document the activities of a corporate committee responsible for guiding and overseeing the performance of the internal audit function. This is a high level government committee composed of deputy ministers from prominent ministries.

- 4) Vendor complaint case files SO+7y nil FR
 (secondary 32700-40)

These records document the final review process for vendor complaints against the provincial government.

FR = The government archives will fully retain the vendor complaint case files because they document the vendor complaints that could not be resolved at the ministry level and were brought to the Procurement Governance Office for final review.

- 5) Consolidated client audit plans FY+1y 5y FR
 (secondary 33200-02)

These records document the client's intentions to conduct audits in their ministry or agency.

FR = The government archives will fully retain the consolidated client audit plans because they document the proposed and ongoing audits to be conducted per plan period. The detailed plans provide the status and the risk rating to each audit.

- 6) Special investigative review case files FY+2y 4y FR
 (secondary 34200-50)

These records document payment reviews of unusual payments and payment circumstances.

FR = The government archives will fully retain special investigative review case files because they document the review of unusual payments and payment circumstances, as well as the auditor's analysis and recommendations.

(continued on next page)

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	<u>A</u>	<u>SA</u>	<u>FD</u>
7) <u>Corporate financial policy - approved</u>			
(secondary 30300-02)	SO	5y	FR
(secondary 30300-03)	SO	5y	SR

These records document the provincial government's financial policies and procedures.

FR = The government archives will fully retain the approved corporate financial policy files because these records have evidential value. They document the policies, procedures, standards and guidelines developed for the financial processes of all government ministries and some agencies.

SR = The government archives will selectively retain the corporate financial policy manual, the *Core Policy and Procedures Manual (CPPM)*, because it documents the management, procurement and financial administration policies set by central agencies of the provincial government.

8) <u>Corporate financial management policy exemption case files</u>	SO	5y	FR
(secondary 32200-20)			

These records document a client ministry's exemption from a corporate financial management policy.

FR = The government archives will fully retain the corporate financial management policy exemption case files because they document policy exemptions requested by government bodies.

9) <u>Procurement governance operational reports</u>	FY+5y	nil	FR
(secondary 32500-02)			

These records document the annual and ad-hoc reports summarizing the results of provincial procurement governance and ministries' vendor complaint review processes.

FR = The government archives will fully retain the procurement governance operational reports because these are high-level reports documenting the BC government's compliance with federal/provincial trade agreements, as well as documenting the activities of the Procurement Governance Office including the vendor complaint review process.

(continued on next page)

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	<u>A</u>	<u>SA</u>	<u>FD</u>
10) <u>Annual legislated financial reports</u> (secondary 31300-02)	SO	nil	FR
<p>These records document the provincial government's annual financial reports which are required by legislation, such as the Public Accounts, the Ministerial Accountability Report, and the Guarantees and Indemnities Report.</p> <p>FR = The government archives will fully retain annual legislated financial reports because they have evidential and informational value. These reports provide an annual summary of the finances of the province.</p>			
11) <u>Chart of Accounts</u> (secondary 31200-02)	SO	nil	SR
<p>These records document the provincial government's annual accounting framework.</p> <p>SR = The government archives will selectively retain the Chart of Accounts because they document the standardized classification and reporting system utilized for financial reports and data throughout government.</p>			
12) <u>Annual legislated financial report working case files</u> (secondary 31300-20)	SO+2y	8y	DE
<p>These records document the development of the provincial government's annual financial reports.</p> <p>10y = The ten year retention period is required for reference purposes and trend analysis.</p>			
13) <u>Internal audit client case files and collected internal audit reports</u> (secondaries 33200-40 and 33300-02)	FY+4y	5y	DE
<p>These records document the liaison between the branch and its clients and outstanding recommendations and ongoing audits of the branch's clients.</p> <p>10y = The ten year retention period provides for the auditor's reference and referral needs.</p>			

(continued on next page)

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A SA FD

DE = Internal audit client relations case files may be destroyed because the significant (i.e., higher risk and valued) audits are reported up and documented with the Deputy Ministers' Committee on Internal Audit (DMCIA). These records document ministry specific committees that report to the DMCIA, the records of which are fully retained (secondary 33000-10).

- 14) Audit project working papers and miscellaneous requests, complaints and allegations
(secondaries 33300-30 and -40)

SO 10y DE

These records document the investigative audit and other audit processes and the branch's response to requests, complaints and allegations from the public, from government employees or from any other source.

10y = The ten year retention period provides for the auditor's reference and referral needs.

- 15) Financial report case files
(secondary 31400-20)

FY+2y 5y DE

These records document the development of the provincial government's annual financial reports.

8y = The eight year retention period allows for trend analysis and fiscal accountability.

- 16) Electronic Records

DE

The following electronic databases are covered by this ORCS: the Payment Review System (PRS) and the Project Tracking System (PTS). The following web sites are covered by this ORCS: the Office of the Comptroller General intranet and internet web sites. The Information System Overview section provides information about the electronic systems, web sites, inputs and outputs and routine back-ups. Notes under the relevant ORCS secondaries provide information about the classification and scheduling of the records. These records have no enduring value to government at the end of their scheduled retention periods.

(continued on next page)

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A SA FD

17) All Other Records

DE

All other records are destroyed at the end of their semi-active retention periods. The retention of these records varies depending on the nature of the records and the function performed, but does not exceed seven years. The information these records contain is summarized elsewhere, or reflects policies and procedures adequately documented in records covered by the -00 Policy and procedures secondaries. Significant issues are documented in records which will be retained under the provisions of this ORCS, as well as in briefing notes to the ministry executive (ARCS secondary 280-03) and the Office of the Comptroller General annual reports (ARCS secondary 442-20). These records have no enduring value to government at the end of their scheduled retention periods.

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A SA FD

OFFICE OF THE COMPTROLLER GENERAL
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SECTION 4	33000 - 33999	INTERNAL AUDIT SERVICES
SECTION 5	34000 - 34999	COMPLIANCE AND CONTROLS MONITORING

ISO SECTION	CAS Oracle	Corporate Accounting System (CAS) Oracle
	/GL	Financials Accounting Application General Ledger
	PRS	Payment Review System
	PTS	Project Tracking System
	OCG intranet web site	Office of the Comptroller General intranet web site
	OCG internet web site	Office of the Comptroller General internet web site

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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HOW TO USE *ORCS*

For further information, call your Records Officer,
Blair Turner, 387-2887

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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PART 1

THE OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

1.1 General Introduction

The purpose of this chapter of the ORCS Manual is to explain the nature, purpose, and usage of the ORCS. This chapter is a training tool which should be read by anybody attempting to classify, file, retrieve, or dispose of records covered by the ORCS. It is also a reference tool which can help users understand how to implement the ORCS and interpret specific parts of it.

This chapter is organized into three parts. Part One gives an overview of ORCS in general and an introduction to this ORCS in particular. Part Two explains how to read a primary, the basic building block of the ORCS. Part Three gives detailed background information on the records management system used by the BC Government, and procedures for using the ORCS as part of this system.

1.2 What is an ORCS?

ORCS is a combined records classification and scheduling system that facilitates the efficient and systematic organization, retrieval, storage, and destruction or permanent retention of the government's operational records.

A standard classification system such as ORCS is the cornerstone of an effective records management program. Each ORCS is tailored to fit the specific operational records relating to a function or program of government.

ORCS is also a records scheduling system. A records schedule is a timetable that governs the life span of a record from creation, through active use within an office and retention in off-site storage, to destruction or transfer to the government archives.

The records schedules incorporated into ORCS ensure that all operational records are retained for sufficient periods of time to meet the legal, operational, audit, fiscal or other requirements of government. A records schedule identifies those records that have enduring values and provides for their transfer to the government archives. Records schedules also provide for the timely destruction of routine operational records when they are no longer required to support the government's operational functions.

An integral part of the ORCS is the Information System Overview (ISO) Section, which ensures that electronic records are properly identified and scheduled. For further explanation of the ISO, see 3.11.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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What are Operational Records?

Operational records relate to the operations and services provided by a ministry or agency in carrying out the functions for which it is responsible according to statute, mandate, or policy. Operational records are distinct from administrative records and are unique to each government organization.

Operational records are created in a variety of media, including: textual records, photographs, sound recordings, motion picture films, video recordings, audio-visual materials, paintings, prints, maps, plans, blueprints, architectural drawings, and other sound, film, video, photographic, and cartographic materials. Records exist in a number of different physical formats, such as paper, microfilm, and electronic records.

Records documenting administrative functions that are common to all government offices are classified in the government-wide *Administrative Records Classification System* (ARCS). Administrative records document and support functions such as the management of finances, personnel, facilities, property, or information systems. They also document common management processes, including committees, agreements, contract management, public information services, information and privacy, records management, postal services, legal opinions and other similar functions. Although these records are considered administrative, they may have considerable operational importance. For example, a committee may make decisions which affect ministry or agency policy. The ARCS manual is available in hardcopy from your Records Officer, or online at <http://www.bcarchives.gov.bc.ca/ARCS/index.htm>

Some categories of records or data have special retention and disposition requirements and are handled by special records schedules. These schedules are standardized for all ministries and agencies, and cover both administrative and operational records. They can be used effectively to dispose of records not covered by ARCS and ORCS.

The following categories of special records schedules are provided in the ARCS manual:

Schedule No.	Schedule Title
112907	Commission of Inquiry Records
112910	Computer System Electronic Backup Records
102903	Electronic Mail
102906	Executive Records
102908	Record Copies of Published Maps
102905	Special Media Records (photographs, motion pictures etc.)
102902	Transitory Electronic Records
102901	Transitory Records
112913	Unsolicited Records
112914	Voice Mail Records
102904	Word Processing Records
112916	Year 2000 (Y2K) Project Documentation and Test Data Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

See the special schedules section of the *ARCS* manual for a description of these records and the records retention and disposition schedules covering them. For further guidance on applying these schedules, contact your Records Officer.

The Purpose of ORCS

ORCS facilitates the efficient management of operational information by:

- providing a tool for executive control of recorded information;
- ensuring that needed information can be accessed quickly and accurately;
- ensuring that records are available to protect the fiscal, legal, operational, audit and other liabilities of government for required periods of time;
- providing for the timely destruction of routine operational records that are no longer required and ensuring that records of enduring value are retained by the government archives;
- providing a framework for the audit and review of operational functions;
- providing a legal basis on which the integrity, authenticity, and completeness of operational records may be established; and
- ensuring that electronic records are appropriately documented and scheduled, in relevant primaries and/or in the Information System Overview (ISO).

Responsibility for ORCS

The Corporate Information Management Branch (CIMB) is responsible for establishing standards for the development of ORCS for the operational records of public bodies covered by the *Document Disposal Act* (RSBC 1996, c. 99).

Each ministry, government agency, and Crown corporation has a designated person responsible for implementing and coordinating records management procedures. This records officer, usually known as the Ministry Records Officer or Corporate Records Officer, should be contacted for further information whenever necessary. If you cannot determine who your records officer is, call CIMB at 387-1321.

The BC Archives is responsible for preserving and providing access to records of enduring value to the province. The BC Archives takes care of records that are no longer needed by their creating agencies and have been appraised by an archivist for full or selective retention. In scheduling terms, these records have become inactive and have final disposition designations of full or selective retention. Records in BC Archives custody can be accessed through the BC Archives Reference Room, located at 655 Belleville Street, Victoria, or through the BC Archives website at <http://www.bcarchives.gov.bc.ca>. Access is subject to provisions of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165).

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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1.3 Introduction to the OCG ORCS

The operational records in this ORCS relate to the operations and services provided by the Office of the Comptroller General (OCG) in carrying out the functions for which it is responsible according to statute, mandate, or policy. These records document the provision of:

- accounting policy and expertise to the provincial government, coordinating the provincial Chart of Accounts and producing various provincial financial reports, including legislated annual reports;
- financial management policy and procedures, advice, training curricula and development services to the provincial government;
- internal audit and advisory services to provincial government ministries, Crown corporations and agencies;
- provincial government payment reviews; and
- legal encumbrances on behalf of the provincial government.

This ORCS overlaps with the previous OCG ORCS (schedule 880967), in both time span and function. Since the previous ORCS still exists, it is impossible to set a single, specific start date for this ORCS. Therefore, several rules are needed to define which files will remain with the previous ORCS and which will be converted to the new ORCS.

- 1) Any files closed before April 1, 2005 will remain classified under the previous OCG ORCS (schedule 880967). These functions have been appraised and scheduled under the previous ORCS and will be transferred to the government archives or destroyed as appropriate.
- 2) Primaries 23000, 23370, 23400, 23500, 23510, 23530, 23540, 23640, and primaries 27000 to 27700 will remain active indefinitely under the responsibility of the Ministry of Labour and Citizens' Services, Public Service Operations Agency, Corporate Accounting Services.
- 3) Any active files or new files will be classified under this new OCG ORCS (schedule 180968).

ORCS are divided into two types of sections: one or more numbered sections covering broad groupings of primary subjects corresponding to major operational functions and program activities; and an Information System Overview Section, which identifies and describes electronic records. This ORCS includes the following sections:

Section Number	Primary Numbers	Section Title
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Section 1	30000 - 30999	OFFICE OF THE COMPTROLLER GENERAL
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Covers records relating to overseeing and directing the provincial government's financial processes by developing corporate financial policies and procedures. The Office of the Comptroller General (OCG) operates under the auspices of the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

Section 2	31000 - 31999	FINANCIAL REPORTING AND ACCOUNTING
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Covers records relating to the provision of accounting expertise to the provincial government, coordinating the provincial Chart of Accounts and producing various provincial financial reports, including legislated annual reports such as the Ministerial Accountability Report required by the *Balanced Budget and Ministerial Accountability Act* (SBC 2001, c. 28), the Guarantees and Indemnities Report required by the

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Financial Administration Act (RSBC 1996, c. 138), and the Public Accounts required by the *Budget Transparency and Accountability Act* (SBC 2000, c. 23).

Section 3 32000 - 32999 FINANCIAL AND PROCUREMENT MANAGEMENT

Covers records relating to providing the provincial government with financial management and procurement governance advice and training. These activities ensure the financial management practices and processes of the government are conducted in accordance with the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

Section 4 33000 - 33999 INTERNAL AUDIT SERVICES

Covers records relating to the provision of internal audit and advisory services to provincial government ministries, Crown corporations and agencies, in accordance with provisions of the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

Section 5 34000 - 34999 COMPLIANCE AND CONTROLS MONITORING

Covers records relating to monitoring financial control frameworks and monitoring compliance with government procurement and financial policies. Monitoring compliance includes the review of government payments resulting from operating and capital expenditures. Monitoring a control framework means reviewing a government organization's policies, procedures, programs, training courses and computer systems.

ISO PRS Payment Review System

The Payment Review System tracks and helps manage the lifecycle of payment review projects (also known as batches), including any recovery of funds and reports on payment review findings. PRS also holds the payment expenditure data and tracks the status, reviewer and location (i.e., history) of paper documents.

ISO PTS Project Tracking System

The Project Tracking System is an internal management system. Its main purpose is to track the lifecycle of audit projects and ad hoc requests. PTS also records, tracks and reports on the time and utilization of staff assigned to audit projects. (PTS is also used to track a wide variety of administrative functions, but for the purposes of this overview, the administrative "projects" have been ignored.)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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ISOW OCG internet Office of the Comptroller General internet web site

The purpose of the OCG web site is to provide public internet access to information about the Office of the Comptroller General and the functions of its branches.

ISOW OCG intranet Office of the Comptroller General intranet web site

The purpose of the OCG intranet web site is to provide internal intranet access to information about the office's staff meetings, training, workloads, phone numbers, guidelines and the human resources plan.

Within each section, primaries are presented in numerical order and grouped as follows:

- First, there is a section default primary, which provides general information relating to the whole section and to records repeated in other primaries throughout the section ("reserved secondaries" - see 2.6.1).
- The section default primary is followed by all the other primaries, arranged in alphabetical order.
- Groups of related primaries, called "primary blocks", appear together, indicated by two-part titles and an initial "general" primary (for example, "Client Group Issues - General" and "Client Group Issues - Families").

As well as the sections consisting of primaries and the ISO section, the *ORCS* has several other parts:

- Executive Summary (provides a high-level overview of the *ORCS*)
- Table of Contents
- How to Use *ORCS* (this section)
- Glossary of Terms (provides useful definitions of records management terminology used throughout the *ORCS*)
- Index (aids in classifying and finding records - see 3.6 for further discussion)
- Appendices (provide codes and other information useful for classifying and understanding the records - see 3.6 for further discussion)

This *ORCS* was reviewed by CIMB staff, your executive, the Public Documents Committee, and the Select Standing Committee on Public Accounts (commonly called the Public Accounts Committee). It was then approved by resolution of the Legislative Assembly. That resolution established this *ORCS* as the retention and disposition schedule for the operational records of the office. This means that this *ORCS* is a legally binding document, i.e., it has statutory authority.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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PART 2

HOW TO READ A PRIMARY

Although the structure of this *Operational Records Classification System* has been described earlier in this section, you will need to know more about its basic building block, the primary, in order to apply the ORCS schedule effectively.

The following is a sample primary in which each element is annotated with a number. The pages following the sample primary explain the elements, as listed below.

- 2.1 Primary Number and Title
- 2.2 Scope Note
- 2.3 Cross References
- 2.4 Records Retention and Disposition Schedule
 - 2.4.1 Active retention period column
 - 2.4.2 Semi-active retention period column
 - 2.4.3 Final disposition column
- 2.5 Office of Primary Responsibility (OPR)
- 2.6 Secondary Number and Title
 - 2.6.1 Reserved secondaries
 - 2.6.2 Secondaries -02 to -19 (subject secondaries)
 - 2.6.3 Case file secondaries (-20 and higher)
 - 2.6.4 Coded series
- 2.7 Key of Terms (Abbreviations in Footer)
 - 2.7.1 Terms used in the active and semi-active disposition columns
 - 2.7.2 Terms used in the final disposition column
 - 2.7.3 Other terms
- 2.8 Freedom of Information and Protection of Privacy Flags
- 2.9 Explanatory Notes
 - 2.9.1 Qualifiers
 - 2.9.2 Other notes
- 2.10 Physical Format Designations
- 2.11 Vital Records Flags

This draft records schedule has NOT been approved under the provisions of the Document Disposal Act (RSBC 1996, c. 99) and DOES NOT constitute authority for disposition. Corporate Information Management Branch reviews and approves all records retention and disposition recommendations before an ORCS is sent for legislative approval, as required in the Document Disposal Act. For information regarding this ORCS, contact your Records Officer.

2.1

A SA FD

23120 EXTRATERRESTRIAL REGISTRATION AND TRACKING

Records relating to the registration of extraterrestrial visitors to the province. An extraterrestrial is any sentient being originating from another planet, regardless of appearance or ancestry.

2.2

Extraterrestrials are registered and tracked to ensure they do not contravene federal and provincial legislation by attempting world domination, body-snatching, or other anti-democratic activities. Registrants must provide identifying information and report regularly to the ministry liaison assigned.

Record types include registration forms, reference materials, photographs, videotapes, correspondence, memoranda, and reports.

For a description of the Extraterrestrial Registration System (ERS), see Information System Overview (ISO) section. For records relating to diplomatic etiquette and protocol used in communication with representatives of foreign governments, see ARCS primary 415.

2.3

2.4

2.5

Unless otherwise specified below, the ministry OPR (Unidentified Flying Objects Branch) will retain these records for:

CY+1y 3y DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

2.6

-00 Policy and procedures - OPR SO 5y FR
- non-OPR SO nil DE

-01 General

-02 Complaints and inquiries

-03 Extraterrestrial reports and statistics

CY+1y 3y FR

FR = The government archives will fully retain these records because they document and analyse extraterrestrial visitors to the province.

2.7

(continued on next page)

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

SO = Superseded or Obsolete
DE = Destruction
SR = Selective Retention
FR = Full Retention
FOI - Freedom of Information/Privacy
VR = Vital Records

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A SA FD

23120 EXTRATERRESTRIAL REGISTRATION AND TRACKING (continued)

-04 Visits by unidentified extraterrestrials (includes reference materials relating to visits and visitors as yet unconfirmed and unidentified) SO NA NA

NA = Reclassify records to appropriate case file under secondary 23120-20 when visitor is identified.

2.8 FOI: As extraterrestrials may present a threat to provincial security, access to these records is restricted under the Freedom of Information and Protection of Privacy Act (RSBC 1996, c. 165, s. 15(1)(b)).

PIB -20 Extraterrestrial registrant case files (arrange by registration number) (includes textual records and photographs) SO+3y 300y SR

2.9 SO = when extraterrestrial visitor leaves the province NOTE: The OPR will store extraterrestrial registrant case files under ongoing RCS accession number 99-9111.

303y = This ensures that the file can be reopened if the extraterrestrial returns later in its lifetime.

SR = The government archives will selectively retain these records because they document the effect of extraterrestrial visitors on the province. All files relating to green extraterrestrials will be retained. All other files will be boxed separately and destroyed.

VR -30 Extraterrestrial Registration System (ERS) (electronic database) SO nil DE

2.10 2.11 SO = when the function supported by the database is no longer performed by government

A = Active SA = Semi-active FD = Final Disposition PIB = Personal Information Bank PUR = Public Use Records OPR = Office of Primary Responsibility I:\430-30\ufo_ORCS.doc:2001/07/01 CY = Calendar Year FY = Fiscal Year NA = Not Applicable w = week m = month y = year Schedule 777777 SO = Superseded or Obsolete DE = Destruction SR = Selective Retention FR = Full Retention FOI - Freedom of Information/Privacy VR = Vital Records ORCS/UFO HOW TO USE - 11

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

2.1 Primary Number and Title

Each heading covering a functional or subject grouping of records is allocated a unique five-digit primary number and title within ORCS. This primary is used to classify all information related to the relevant subject or function, regardless of its physical format.

2.2 Scope Note

The scope note describes the functions, uses and content of the records that are to be classified within a primary records classification. A scope note indicates the operational function to which the records relate and outlines the activities and/or work processes leading to records creation. It will also give a general statement about the record types (memos, forms, reports, etc.) and media (photographs, video recordings, etc.) covered, in a paragraph beginning "Includes" or "Record types include". If this paragraph does not appear to be comprehensive, the information should appear in "includes" qualifiers under the relevant secondaries.

2.3 Cross References

Cross references link the primary to related primaries, both within the ORCS and in ARCS. This information can be used to help determine whether records should be classified in a different place, and to ensure that related records can be viewed together. If electronic records are included or referred to in the primary, a reference for the Information System Overview (ISO) section will be included.

2.4 Records Retention and Disposition Schedule

Every ORCS includes a record retention and disposition schedule that indicates how long records should be retained in active storage space, when they should be transferred to semi-active storage, when they should be disposed of, and what their final disposition will be.

Scheduling information for each record series is indicated in the three columns to the right of the classification system information. These columns are headed A (Active), SA (Semi-active), and FD (Final Disposition). They correspond with the active, semi-active, and inactive phases of the life cycle of the record. The abbreviations used in each column are explained in 2.7, "Key of Terms."

For further information regarding the scheduling system used in ORCS, see 3.7.

2.4.1 Active Retention Period Column

The active (A) column indicates the length of time a record should be retained in the active phase of its life cycle.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Active records are used frequently and therefore are retained and maintained in the office space and equipment of the user.

Entries in the active column often use the designations of "CY" or "FY", with an additional time period indicated. The following are examples of how to apply and interpret the active retention period using "CY" and "FY".

CY+1y

Maintain all records created or received within the calendar year (1 January to 31 December) together until the end of the calendar year. Then retain them for an additional calendar year.

FY+1y

Maintain all records created or received within the fiscal year (1 April to 31 March) together until the end of the fiscal year. Then retain them for an additional fiscal year. When required by financial administration policy and procedures, place financial records relating to the prior fiscal year, but created or received after March 31, on the file for the prior fiscal year.

For information about Superseded or Obsolete (SO) and other terms and abbreviations used in the active retention period column, see 2.7.1. For file maintenance guidelines see 3.8.1.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are active for the calendar year (CY) of their receipt or creation, plus one more year.

2.4.2 Semi-active Retention Period Column

The semi-active (SA) column indicates the length of time a record will be retained in the semi-active phase of its life cycle.

Semi-active records are those that are used only occasionally and therefore need not be maintained in the expensive office space and equipment of the ministry or agency responsible for them. Semi-active records still retain administrative, operational, fiscal, audit, or legal value for the ministry or agency which created the records. Storage of semi-active records in economical, off-site facilities until all values have lapsed results in significant savings.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are semi-active for three years. This means they will be transferred to off-site storage until no longer needed, or in other words until the semi-active period is over. If required, these records may be retrieved from off-site storage during their semi-active phase.

For boxing and transfer instructions for semi-active records, see 3.9.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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2.4.3 Final Disposition Column

The final disposition (FD) column ensures that records with enduring value to the Province are preserved and those that have no enduring value are destroyed.

Records are eligible for final disposition when they become inactive, that is, when their active and semi-active retention periods have lapsed.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are fully retained when they become inactive. This means they will enter the custody of the government archives and can only be accessed through the BC Archives Access Services (655 Belleville Street, phone 387-1952, website <http://www.bcarchives.gov.bc.ca>). Complaints and inquiries (secondary -02) will be destroyed under the primary default schedule.

2.5 Office of Primary Responsibility (OPR)

The retention and disposition requirements for records that are duplicated in central service or headquarters branches and field offices normally differ. In recognition of these differing requirements, every ORCS primary contains two statements regarding the levels of responsibility for records within an ministry or agency (known as the “unless and except statements”).

For each primary, ORCS distinguishes between the office having primary responsibility for a category of records (OPR) and all other offices which hold copies of the same records (non-OPRs). The OPR is the office that has been designated the holder of the official record for the ministry. The OPR maintains the official or master record in order to satisfy long-term operational, financial, legal, audit, and other requirements. All other offices holding duplicate copies are non-OPR offices and maintain their copies for a shorter retention period. All non-OPR retention periods and final dispositions are underscored.

In the sample primary, the Unidentified Flying Objects Branch is the OPR. All offices holding records covered by this primary are non-OPR.

For secondaries that have retention or disposition requirements different from the default retention and disposition values established for the primary, the OPR and/or non-OPR retention periods are listed in the columns to the right of the records classification.

Offices that have primary responsibility for the retention and disposition of records classified in each primary are responsible for retaining those records as the OPR. The Records Officer is responsible for tracking changes to OPRs as reorganizations occur, and for ensuring that OPRs and CIMB are aware of these changes.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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2.6 **Secondary Number and Title**

Secondary numbers and titles designate specific series or groupings of records relating to the function covered by the primary. Secondary titles describe specific types of records and secondary numbers link them to the records retention and disposition schedule. The two-digit secondary number is added to the five-digit primary number to form a complete file number, for example, 23120-04.

All offices must use the same secondary number to refer to the same series or grouping of records. Standardization ensures continuity and consistency in retention and disposition of operational records.

Three types of secondaries exist within ORCS: reserved secondaries, subject secondaries, and case file secondaries.

2.6.1 **Reserved Secondaries**

Reserved secondaries are secondary numbers used to cover records series which are repeated in several primaries.

Secondaries -00 and -01 are reserved throughout all ORCS and in ARCS.

Secondary number -00 is always reserved for "Policy and procedures" records. These files are used for records concerning operational functions, policies, procedures, regulations, and records which set precedents, reflect management decisions and usage, or document general goals and acceptable procedures of the creating ministry or agency. They include correspondence and other records relating to draft and approved policies on a specific subject including actual policy statements, interpretations of policy, development and discussion of policy, and policy decisions.

Secondary number -01 is always reserved for "general" records that cannot be classified in the specified subject or case file secondaries. Within each primary, the standardized secondary -01 is reserved as a general file. Records which meet one or more of the following criteria may be filed in the general file:

- The document does not relate to any of the existing secondaries, but does fall within the primary.
- There is no existing classification number for the document. The general number is used TEMPORARILY, until the subject is significant enough to warrant creating a new primary or secondary number and title. If you need to use the general secondary in this way, contact your Records Officer and see 3.14, regarding amendment and update of ORCS.
- The document contains information of a general nature and does not reflect actions or decisions of the creating office.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Note when filing anything under secondary -01 that its retention period may be shorter than that of the related subject or case file secondary, and/or the related secondaries may be scheduled for selective or full retention for the government archives. If this is the case, it is imperative that the file be reclassified before disposition.

If a document relates to two or more secondaries, you should be more precise and file the original or a photocopy of the record in each specific file. It is not appropriate to file such documents under "General" because this will cause access and scheduling problems.

2.6.2 Secondaries -02 to -19 (subject secondaries)

Within a primary, secondaries -02 to -19 represent files for specific subjects and other non-case file series, that is, records filed chronologically in one file folder (e.g., inquiries or reports). These are commonly referred to as subject files. In the sample primary, secondaries -03 (extraterrestrial reports and statistics) and -04 (visits by unidentified extraterrestrials) are subject secondaries.

While the files covered by most subject secondaries can be organized chronologically, some need to be broken down into files covering different aspects of the same subject, different types of report, or some other organization. In these cases, subject secondaries may be coded. For an explanation of coded series, see 2.6.4.

2.6.3 Case File Secondaries (-20 and higher)

Case file series consist of many different files relating to a common function or activity. Each case file contains records pertaining to a specific time-limited entity, such as a person, event, project, transaction, product, organization, etc. The component records within each file in a case file series are generally consistent; that is, a file may contain a variety of documents (such as forms, correspondence, reports, and photographs), but this variety will be consistent with other files in the same series (for example, the same form may appear in every file). Case file series are assigned secondary numbers -20 and higher (-30, -40, -50, etc.). In the sample primary, secondaries -20 (extraterrestrial registrant case files) and -30 (the Extraterrestrial Registration System) are case file secondaries.

2.6.4 Coded Series

Case file secondaries are usually subdivided through the use of codes. A code identifies the specific person, event, project, or other entity covered by the file. Codes can take the following forms: proper names; acronyms, or alphanumeric codes developed within government. Consult your Records Officer if you wish to develop an appendix for your own set of codes.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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In special cases, subject files may also be coded to facilitate retrieval (e.g., studies on different aspects of one interprovincial agreement). Coded subject files usually consist of many different files, each dealing with a different aspect of the same subject.

In references to coded files, an oblique (/) separates the identifying code from the secondary number.

In the sample primary, secondary -20 is indicated to be a coded case file series with a qualifier "(arrange by registration number)". A reference to one of these files might read "23120-20/000326".

2.7 **Key of Terms (Abbreviations in Footer)**

The key at the bottom of each ORCS page indicates the abbreviations used. An explanation of how to read and interpret the records schedule and the possible abbreviations for each of the three columns follows below.

2.7.1 **Terms Used in the Active and Semi-Active Retention Period Columns**

The purposes of the Active (A) column and the Semi-Active (SA) column are explained in 2.4.1 and 2.4.2 respectively.

The following abbreviations are used, in combination with numbers, to indicate how long records will be kept in the office or offsite:

w = week

m = month

y = year

CY = Calendar Year (1 January to 31 December)

FY = Fiscal Year (1 April to 31 March)

SO = Superseded or Obsolete

"SO" identifies records that must be retained as long as they are useful and for which an active retention period cannot be predetermined because retention is dependent upon the occurrence of some event. This retention category is used in ORCS in the following different ways:

i) Routine Records

"SO" is commonly used to indicate the active retention period for routine records which are useful only for reference or informational purposes and which usually have no legal, fiscal, or audit values. In those cases, "SO"

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is not defined by a specific event or action. Rather, it is used to delegate to the creating offices the authority to decide when the records have no further value and are ready for storage or disposition.

The most common form of delegated disposition authority is:

<u>Active</u>	<u>Semi-Active</u>	<u>Final Disposition</u>
SO	nil	DE

This retention category is used throughout ORCS to streamline the disposition of records with short-term retention value, especially for non-OPR records. It delegates the entire responsibility for retention and disposition of the records to the ministry or agency responsible for them. Records with the above retention and disposition schedule may be destroyed when no longer required for operational purposes. In the sample primary, non-OPR policy and procedures files (secondary -00) are routine records which are designated SO.

For information on destruction services, contact your Records Officer.

ii) Specific Definition of SO

"SO" is also used to identify the active retention period for records that must be retained until a case is closed or some other specified event occurs. In those cases, it is not possible to predetermine the length of time a file may be open and required for active use, and "SO" is defined in terms of some specific action, event, or the completion of a procedure.

In the sample primary, extraterrestrial registrant case files (secondary -20) are active for SO+3y, with SO defined as "when extraterrestrial visitor leaves the province". This means that the OPR will retain each file in active storage space for three years after the relevant visitor has left, after which the records will be transferred to off-site storage.

NA = Not Applicable

"NA" is used for records that, for some reason, are not covered by the secondary at the specified stage of their life. This is usually because the records are reclassified at the semi-active or inactive period, with some files moving to a different secondary from others, so they can be scheduled appropriately. The reasons for the "NA" designation may be stated in a "NA =" note, or in an "SO =" note or some other note under the secondary, as appropriate. In the sample primary, visits by unidentified extraterrestrials files (secondary -04) have a semi-active and final disposition of "NA" because files are reclassified to secondary -20 when the visitor is identified.

nil = no semi-active retention period

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"Nil" is used in the semi-active column to identify records with no semi-active retention period.

Many types of government records remain active as long as they serve an operational function. When their usefulness for that function ceases, they have no semi-active retention period. If they have any residual operational, legal, fiscal, or other values, ORCS may specify in the final disposition column that they are to be transferred to the government archives. Otherwise, the final disposition of such records is usually physical destruction.

In the sample primary, the semi-active period for records in non-OPR offices is designated as nil. This means that as there is no semi-active period, the records are ready for destruction (as designated in the final disposition column) upon expiry of the active period.

2.7.2 Terms Used in the Final Disposition Column

The purpose of the final disposition column (FD) is explained in 2.4.3.

Some government records contain information or data that has long-term value to the agency responsible for them, the government generally, and/or to the public. These records are part of the documentary heritage of the Province of British Columbia and are transferred to the custody of BC Archives for archival preservation. The final disposition of operational records with enduring value can be full retention, selective retention, or destruction, as explained below.

FR = Full Retention

"FR" means that a government archivist has determined that all of the records covered by a secondary have enduring value. BC Archives, also known as the government archives, preserves records designated FR in their entirety. Under the terms of full retention, the archivist responsible may destroy unnecessary duplicates, publications, waste and scrap materials, ephemera (often published material of short-term value), and other items which are not an integral part of the record series. The reasons for full retention are explained in an "FR =" statement. In the sample primary, extraterrestrial reports and statistics (secondary -03) are FR "because they document and analyse extraterrestrial visitors to the province."

SR = Selective Retention

"SR" means that a government archivist has determined that a portion of these records have enduring value and should be retained. BC Archives, also known as the government archives, preserves a selection of the records designated SR, following explicit criteria. The reasons and criteria for selective retention are explained in an "SR =" statement. In the sample primary, extraterrestrial registrant case files (secondary -20) are SR

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“because they document extraterrestrial visitors to the province” and the selection criteria is to retain “all files relating to green extraterrestrials.”

SR statements often include instructions requiring staff to box selected records separately from those to be destroyed. They may also require staff to help identify records to be retained under the selection criteria specified; this may involve consultation with the Records Officer and with an archivist from CIMB. The instructions for extraterrestrial registrant case files require that after records to be retained are identified, they are to be boxed separately from records to be destroyed.

Do not destroy records scheduled for selective or full retention. For instructions on how to box and transfer archival records to off-site storage, see 3.9.

Most government records serve no further purpose to government or to the public once they become inactive. The final disposition of such records is:

DE = Destruction

The final disposition of inactive records that have no residual value or insufficient public value to justify their preservation is physical destruction. In some cases, especially in section default primaries, the destruction is justified with a “DE =” note.

Some government records are reclassified in a new primary and/or secondary at the end of their active or semi-active retention period or are alienated from government, either through sale, gift, or loan at the time of their final disposition. The final disposition of such records is:

NA = Not Applicable

See explanation of NA in 2.7.1.

2.7.3 Other Terms

The purpose of the other terms which appear in the key of terms is explained in other sections; see references below:

FOI =	Freedom of Information/Privacy	see 2.8
OPR =	Office of Primary Responsibility	see 2.5
PIB =	Personal Information Bank	see 2.8
PUR =	Public Use Record	see 2.8
VR =	Vital Record	see 2.11

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2.8 **Freedom of Information and Protection of Privacy Flags**

All Personal Information Banks (PIB) and Public Use Records (PUR) must be flagged within BC Government records classification systems (see glossary for definitions). The flags are placed in the left-hand column, next to the relevant secondary. In the sample primary, the extraterrestrial registrant case files secondary (-20) is flagged as a PIB.

In certain instances, a more specific justification as to why the information contained in a record series is restricted, in whole or in part, from public disclosure is required for inclusion in the records classification system. In those cases, a special form of explanatory note ("FOI =") is used to explain the access restrictions for the secondary and to point to the section of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165) that allows for the exemption. In the sample primary, the visits by unidentified extraterrestrials secondary (-04) has an FOI note which quotes section 15 (1)(b) of the Act to justify restricting access.

For further information about FOI issues, see 3.10.

2.9 **Explanatory Notes**

Explanatory notes are used in the ORCS to provide information critical to understanding the records, to explain office procedures and practice, and to summarize provisions governing the creation, processing, accessing, and disposition of documents. They essentially function as scope and content notes for specific secondaries. The two types of explanatory notes are qualifiers and other notes.

2.9.1 **Qualifiers**

Qualifiers provide information that will help users know what to expect when they actually view the files covered by a secondary. They are provided directly under the relevant secondary title, indented and placed in curved brackets. They are presented below in the order in which they appear below a secondary:

- "Includes" qualifier: this lists types or forms of records covered by the secondary. If there is no includes qualifier, see the "Includes ..." sentence in the scope note for this information. In the sample primary, the visits by unidentified extraterrestrials secondary (-04) "includes reference materials relating to visits and visitors as yet unconfirmed and unidentified."
- "Arrange" qualifier: this gives the method of arrangement. In the sample primary, the extraterrestrial registrant case files secondary (-20) instructs records creators to "arrange by registration number."
- Physical format qualifiers: see 2.10 for an explanation of this qualifier.

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2.9.2 Other Notes

Other notes provide information to assist with applying schedules to the records; they also assist with comprehending the nature of the records and providing access to them. They are presented below in the order in which they may appear below a secondary.

- OPR =** This note provides the name of the office of primary responsibility if it is different from the primary default OPR. See discussion of OPR in section 2.5.
- SO =** This note explains when a file designated SO should be closed. See discussion of SO in section 2.7.1.
- ##y =** This note gives reasons for active and/or semi-active retention periods which are longer than seven years. In the sample primary, there is a "303y =" note under secondary -20.
- NA =** This note explains why the usual active, semi-active, or final disposition designation does not apply, usually because records have been reclassified or transferred to another agency. See discussion of NA in section 2.7.1.
- SR/FR/DE =** These notes explain why records are being selectively or fully retained, or (if not self-evident) why they are being destroyed. See discussion of these notes in section 2.7.2.
- FOI:** This note explains issues of confidentiality relating to the records. See discussion of the FOI note in section 2.8.
- NOTE:** This note provides any other useful information related to the scope of the secondary, such as history of the records, volume of the records, filing procedures, whether there is an ongoing accession number, or location of copies. In the sample primary, secondary -20 has a note specifying that when the files go offsite, they will be stored "under ongoing RCS accession number 99-9111." For discussion of ongoing accession numbers, see section 3.9.1(b).

2.10 Physical Format Designations

All government records, regardless of physical format, must be classified under either an ARCS or an ORCS secondary number. Different physical format versions are all part of a single record series if the information content remains the same, with only the physical format varying. For example, there may be a paper (or "hardcopy") version and a microfilm version of the same series.

When records are held in several different physical formats each version is identified and scheduled under the same ORCS secondary, unless the versions do not contain

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identical information or retention schedules vary. In those cases, the physical formats have separate secondaries, with the format identified in the secondary title rather than in a qualifier. The physical format designation is expressed as a qualifier under the secondary title. Retention periods are specified for each physical format designation, unless the primary's default retention periods apply. In the sample primary, the Extraterrestrial Registration System (secondary -30) is identified in a qualifier as an electronic database.

Some physical format designations used in ARCS and ORCS are: paper, microfiche, microfilm, computer output microfiche (COMfiche), computer output microfilm (COM), electronic database, electronic records, and optical disk.

A physical format designation is not used for the purpose of designating records in "special media" (sound recordings, audio-visual materials, maps, photographs, etc.). Information about special media is conveyed, instead, in an "(includes)" qualifier or in the paragraph of the scope note beginning "Includes" or "Record types include". All the records in a file are covered by the same retention schedule, regardless of media. Related information in an electronic database is subject to the same schedule; for example, in the sample primary, registration information in the ERS (secondary -30) concerning a specific extraterrestrial can be purged when the relevant extraterrestrial registrant case file (under secondary -20) becomes inactive.

NOTE: ORCS approved prior to 2000 may contain secondaries with physical format qualifiers with different retention schedules.

2.11 Vital Records Flags

Vital records are those containing information essential to the functioning of government during and after a disaster, and essential for preserving the rights of citizens (see glossary for more detailed definition).

CIMB recommends that the vital records (VR) of a ministry or agency be flagged within a records classification system. The flag is placed in the left-hand column, directly in front of the secondary that it qualifies. In the sample primary, the Extraterrestrial Registration System (secondary -30) is flagged as a vital record.

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PART 3

ORCS AND AN EFFECTIVE RECORDS MANAGEMENT SYSTEM

3.1 The Purpose of ORCS

ORCS is a standard classification system for operational records. It is a system for the identification and management of operational records regardless of physical format (paper files, microfilm, optical disk, etc.) or media (maps, photographs, videotapes, etc.). It helps you find the information you need, when you need it, at the least possible cost. ORCS also provides a framework to manage the retention and disposition of records. With ORCS you can identify and preserve the essential and dispose of the valueless in a timely fashion.

ORCS integrates three vital records management concepts into one comprehensive management plan for your operational records. ORCS is organized to serve as a retrieval aid, a records classification system, and a records retention and disposition schedule.

A records schedule is a timetable describing and governing the lifespan of a record from the date of its creation through the period of its active and semi-active use, to the date of its disposition, either by destruction, transfer to the custodianship of the government archives, or removal from the control of the Government of British Columbia.

The records schedules incorporated into ORCS identify records of permanent value; protect the operational, audit, legal, and fiscal values of all records; and permit the routine, cost-effective disposition of inactive records.

3.2 Records and Recorded Information

The *Document Disposal Act* (RSBC 1996, c.99) establishes approval requirements for the retention and disposition of records and recorded information. An ORCS is approved under the provisions of the *Document Disposal Act* and describes types of operational records and specifies their retention periods.

The *Document Disposal Act* uses the term "record" as defined in the *Interpretation Act* (RSBC 1996, c. 238, s. 29). Record is defined broadly to include all recorded information regardless of physical format or media:

"Record" includes books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise.

This definition applies to all recorded information created, kept, used, or filed by the ministries, commissions, boards, and other institutions of the Executive Government of British Columbia to which the *Document Disposal Act* applies.

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The *Document Disposal Act* establishes procedures for the approval of the records schedules and classification systems developed by CIMB, government ministries, and other government agencies. This ORCS was reviewed by CIMB staff, your executive, the Public Documents Committee, and the Select Standing Committee on Public Accounts (commonly called the Public Accounts Committee). It was then approved by resolution of the Legislative Assembly. That resolution established this ORCS as the retention and disposition schedule for the operational records of the office. This means that this ORCS is a legally binding document.

3.3 An Effective Records Management System

An effective records management system has five essential elements to aid retrieval and maintenance:

- the classification and scheduling system
- the file list
- finding aids (indexes and cross-reference guides)
- filing and maintenance procedures
- boxing and transfer instructions

3.4 The Classification System

A standard classification system such as ORCS is the cornerstone of an effective records management system. The classification gives an indication of what records are created and used by the ministry or agency and how the records are placed within a records system. The sections, primaries, scope notes, and secondaries of ORCS not only indicate standard classification and filing categories, but also aid access and guide retrieval.

ORCS is organized to facilitate records classification, retrieval, retention, and disposition. It is a block numeric records classification system based upon the federal government's model for the development of classification systems.

ORCS is a classification system based upon function and subject. Each functional or subject grouping of records is assigned a unique five-digit number which is called a primary number and is the system's main building block. This number is used to classify all information related to a subject or function, regardless of physical format.

Primaries which form a logical group of related subjects or functions are assigned sequential numbers in what is called a primary block. Each block contains primary subjects subordinate to the major function of the block.

Primaries are arranged in alphabetical order by title, except for the first primary within a section or primary block. The first primary is the general or "section default" primary and contains records of a general nature relevant to the entire section or primary block. The

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numerical arrangement of the section or primary block is sufficient to permit expansion and amendment.

A primary may cover a variety of types of records or files, such as policy and procedures, general and routine files, subject files, and case files. Each type is designated by a secondary number. Secondary numbers describe and delineate specific types or series of records. When a greater detail of files is required for any subject, the subordinate files may be coded.

A secondary may cover records created in various physical formats (such as paper, microfilm, microfiche, and optical disk) and media (such as maps, photographs, videotapes). Records in different physical formats may contain the same information but be scheduled differently (for example, the paper and microfilm versions of the same file). Records in different media often contain different information but are filed and scheduled together (for example, textual records and photographs concerning the same building).

A secondary may be flagged for special access and preservation considerations, as a Personal Information Bank (PIB), Public Use Record (PUR), or a Vital Record (VR); see explanations of these terms in 2.8 and 2.11.

For a detailed analysis of primaries and secondaries, see Part 2, "How to Read a Primary."

The classification system is the basis for other finding aids, such as file lists and indexes. ORCS describes all of the operational records which might exist in an office responsible for the functions covered by the ORCS. The file list documents those files that have actually been opened. See 3.5 and 3.6 for discussions of file lists and other finding aids.

3.4.1 Staff Responsibilities and Procedures

CIMB recommends that each staff member be responsible for classifying documents which he or she creates. This includes recording the complete primary and secondary number on the top right hand corner of the document before it is printed, photocopied, filed, or distributed. Over time, your correspondents will begin to quote your file number on return mail and less incoming mail will require classification.

CIMB also recommends that the staff member responsible for opening, logging, and distributing incoming mail classify all incoming mail before it is distributed to the addressee. If that individual is unable to classify an individual item, he or she should refer it to the recipient for a primary and secondary number.

Each staff member is encouraged to organize working papers according to ORCS.

One individual within each filing area should have overall responsibility for the central filing system, ensuring that filing procedures, file lists, and finding aids are accurately maintained. He or she will liaise with the staff member responsible for procuring records

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equipment and supplies. This individual will also check classifications assigned by others and, in the event of amendments, will update the mail logs, file lists, etc.

3.4.2 Classifying Records

It is important to be consistent in assigning primary and secondary numbers, as filing and retrieval is dependent upon the classification number assigned to a document.

CIMB recommends that a memo deal with only one subject. Occasionally, it may be necessary to photocopy a document which deals with more than one subject, place it on two or more files and cross-reference it appropriately. If the document has more than one page, only photocopy the first page and cross-reference it to the location of the complete document.

Records are classified based upon how they will be referenced and retrieved. In order to select a classification number, first read and understand the document. The subject is not always obvious. When the document deals with more than one subject and you are having difficulty classifying it, think about where someone other than yourself would look first for the information.

When classifying the document, use the alphabetic subject index and/or the broad subject approach to find the appropriate secondary. Remember that the secondary relates to the subject and purpose of the document and not necessarily the sender or recipient.

a) Alphabetic Subject Index

To use the index, think of various subject terms which describe the record. Look under that term or synonyms in the index. Locate a number, and then refer to that primary block in the classification system to ensure that the number is the best possible one. Reading the primary scope notes will clarify whether or not a document should be classified in a given primary. Often the cross-references listed below the scope note will lead to a more appropriate primary. If the appropriate classification proves difficult to locate, you may want to contact your Records Officer and suggest an update to the index. For a discussion of the index, see 2.4.

b) Broad Subject Approach

When it is difficult to describe a document in subject terms, decide under which of the main primary headings the record is most likely to fall. Turn to the list of primaries for the most relevant ORCS section, pick one or more primaries which might be applicable and then browse through those primaries, reading scope notes and reviewing secondary numbers and titles. Choose the most appropriate primary and secondary and classify the document accordingly.

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3.5 The File List

The file list is a listing of every file created by or currently in use within an office. An accurate file list is an essential tool, as it documents the creation and existence of government records. It assures the integrity and authenticity of records and may serve as legal evidence.

The file list is vital to ORCS and is a primary tool for the retrieval, control, and maintenance of records. The *Administrative Records Classification System (ARCS)* specifies that file lists will be maintained and classified under ARCS 423 "Records Management - File Control". ARCS 423-03 classifies current lists covering both operational and administrative files.

The file list is also a ready retrieval guide. For the frequent user, it indicates which files have been opened and quickly directs the user to the proper primary and secondary. If a file does not appear on the current file list, a file may be opened under the appropriate primary and secondary. File lists should be regularly updated.

3.6 Other Finding Aids

A wide variety of finding aids may be created and used to facilitate retrieval and classification of operational records. These include subject and keyword indexes, automated retrieval systems, file tracking systems, and lists of case file codes and corresponding titles.

Offices may also develop indexes to meet special needs, including subject cross-reference indexes, automated keyword indexes, proper name indexes, geographic location indexes, etc. The indexes themselves are classified in ARCS 423-05. Please note that they are selectively retained by the government archives.

The index included with this ORCS contains an alphabetical listing of primary and secondary subjects, frequently used terms, organizations, form titles or numbers, etc. This index is the main access point by which the user may quickly locate a subject and the appropriate primary. For commonly used subjects or forms, the index allows rapid access into the classification system in order to determine a primary number.

As a further aid in the retrieval and classification of administrative and operational records, CIMB provides ARCS *Online* web site links to lists of standard codes compiled by various ministries and agencies of the British Columbia Government. For information about using coded series, see 2.6.4. For guidance in developing codes, see ARCS Appendix A.

Finally, an appendix has been included in this ORCS in order to assist staff with creating file names for select secondaries. They are meant only as guides and they make assumptions which may not be correct.

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3.7 The Scheduling System

An essential element of ORCS is the retention and disposition schedule. This schedule is based on the concept that records have a three-stage life cycle.

During the “active” stage, records are needed for frequent reference and updates. At this stage, therefore, records are maintained and stored in the offices of the ministry or agency responsible for the records.

During the “semi-active” stage, records are needed for occasional reference and/or for legal, fiscal, or audit purposes. At this stage records are transferred to the off-site storage facilities provided by Records Centre Services, CIMB (see 3.9 for boxing and transfer instructions).

When records retrieval ceases, and records no longer have any operational, administrative, legal, fiscal, audit, or other primary values, the records become “inactive,” and are ready for final disposition. Based on archival appraisal decisions, the final disposition may be to destroy the records, or to fully or selectively retain them for the government archives.

By retaining records for the retention periods specified in the records schedule, creating offices comply with statutory, regulatory, and policy requirements to maintain certain types of information and data. By disposing of records as specified in the records schedule, creating offices ensure that records of enduring value are preserved for the province, in accordance with Legislature-approved ORCS.

The three stages of the records schedule are expressed in three columns on the right-hand side of the primary page, beside the relevant classification information (primary numbers, titles, and notes). These columns are labelled “A” for active, “SA” for semi-active, and “FD” for final disposition. Appropriate numbers and abbreviations appear in these columns beside the relevant secondaries, indicating what should be done with the records during each stage of the schedule. Notes below the secondaries give any needed explanation and instructions about implementing the schedule.

For further information on the records retention and disposition schedule as it appears in a primary, refer to section 2.4.

3.8 Filing and Maintenance Procedures

Filing and maintenance procedures are essential to the use and maintenance of any record-keeping system. They are vital to records control. They establish rules for consistency of classification and control of location and access. They provide a set of regular operations for identifying records, incorporating them into the classification system, controlling their use, and disposing of them when no longer required.

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The basic activities involved in filing and maintenance are:

- mail management
- sorting
- registration
- classification
- indexing and cross-reference
- location control
- filing
- charge-out
- distribution
- recall and search
- re-filing
- physical maintenance
- purging
- retention and disposition

Requirements for records retrieval, control, and maintenance vary from office to office, and filing and maintenance procedures should reflect these needs. There are a variety of methods and systems which can provide effective operations for these basic functions. Contact your Records Officer for advice.

Use of ORCS does not dictate a specific set of procedures for registration, indexing, location, charge-out, etc. Rather, ORCS is flexible so that it can fit into a wide variety of record-keeping environments.

To effectively implement and maintain ORCS, offices should develop and document records management procedures. Filing and maintenance procedures are classified in ARCS 423-00. Your Records Officer can help to develop appropriate procedures for your office.

3.8.1 File Maintenance

An ORCS covers many types of operational records stored in various physical formats. The ministry or agency responsible for the records has special needs and requirements for its filing system. Each ministry or agency must establish standards for maintaining their files. The following system of file maintenance works well.

When incoming mail and other records have been classified, they are filed in folders labelled with the complete primary and secondary number and corresponding title.

Government has standardized the use of letter size file folders, paper and filing equipment wherever possible. The purpose of ending the use of legal size files is to reduce government costs by eliminating the necessity of having both legal and letter size papers for records and correspondence. Contact your Records Officer for further information about this important choice.

File folder labels are increasingly generated by records management databases, however it will sometimes be necessary to generate a label manually. Prepare the file

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folder label with the primary and secondary number on the left and the title on the right. It is not necessary to type the full title in all cases. Type the portions of the title which make the label meaningful. Common sense is used to prepare labels which are concise, yet distinguish files adequately.

The actual file sequence and physical location within the office will be dictated by access requirements and indicated on the file list.

Prepare documents for filing by checking that the primary and secondary number is indicated, paper clips are removed, and duplicate copies of no further value are discarded. Documents should be filed in chronological order with the oldest on the bottom.

In the case of flimsy paper, such as teletype documents and facsimile documents not produced on bond paper FAX machines, photocopy the information onto bond paper prior to filing and discard the flimsy copy. Flimsy paper facsimile documents rapidly deteriorate and the information they contain is lost when this procedure is not followed.

Monitor the files for bulk and when the paper thickness exceeds the scoring on the bottom of the folder, close the full folder and start a new one labelled volume 2, 3, 4, etc. Place a coloured paper as the top document in order to indicate that a file is closed. Indicate on that coloured sheet the date range and where future information will be filed. Related volumes are stored together while they are active, and older ones are placed in semi-active storage when their active retention period expires. If multi-volume sets are frequently opened under a single classification, this may indicate the need to create new, more specific classifications.

Where possible, sheets should be fastened in the file folder. When this is not possible or for ease in culling files at the end of the year, CIMB recommends attaching documents to a file back sheet. The file back should be labelled with the fiscal or calendar year and classification number. Use a closed file notice for each file back when the file is closed and mark on it the method and date of final disposition (e.g., "for DE on 1 April 1999"; "for SR on 1 January 2010"; "for FR on 1 April 2001").

Minimize misfiling in the following ways:

- keep file labels legible and simple
- maintain 3-4 inches of free space on each file shelf or drawer
- place papers in folders so they do not go beyond the scoring on the folder or cover the file label
- write the correct file number or heading on each document or underline it if it appears in the text

3.8.2 File Circulation

To avoid loss of files, especially when numerous staff refer to the same records, use circulation or "out" cards when removing a folder from the cabinet. Write the borrower's

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initials on the out card. Only remove papers for photocopying and return the papers to their original location in the file. Return files promptly after use.

When photocopies are made for use as working papers, mark them clearly as a "copy" with a stamp which uses a colour of ink other than black.

3.9 **Boxing and Transfer Instructions**

The records schedules contained in ORCS specify the active, semi-active, and inactive phases of the life cycle of the record and provide for the efficient and systematic transfer of semi-active and inactive records to the off-site storage facilities provided by Records Centre Services, CIMB. Each office should document instructions and procedures for the regular boxing and transfer of records to off-site storage. (For further discussion of records scheduling, refer to 2.4 and 2.7.)

In some cases the records schedule will provide for the immediate destruction of records when they are no longer active. In this case, contact your Records Officer. The Records Officer can provide you with information about the availability of recycling and/or destruction services. Use appropriate forms and procedures as instructed by your Records Officer and **notify your Records Officer before any destruction of records occurs.**

To identify records suitable for boxing, review the files against the ORCS schedules annually and determine what operational records have become semi-active or inactive during the past year. If your office uses an automated database to track files, it may be possible to generate this list automatically. When the list is ready and records are boxed, contact your Records Officer to report that you have semi-active or inactive scheduled operational records which are ready for transfer. Your Records Officer will then request off-site storage and retrieval services from Records Centre Services.

If accumulations of active records produce space problems in office areas before the annual review, contact your Records Officer.

3.9.1 **Accession Numbers**

Records Centre Services issues and tracks all accession numbers. An accession number is a number identifying a group of records to be transferred, and is used to label, transfer and store records. Each box within an accession is given a unique box number by adding sequential numbers, beginning with number one, to the accession number. The full number must appear on the label of each box.

For the purposes of illustration, we will use 91-0123 as an example of an accession number. No office should use it to prepare records for transfer!

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Box Number: 91-0123-01

91-0123 = the accession number issued by Records Centre Services
-01 = the first consecutive box number in accession 91-0123

There are two types of accession numbers: one-time and ongoing.

a) One-time Accession Numbers

A one-time accession number is used by a single office for a one-time transfer of records to Records Centre Services. For further information about one-time accession numbers, contact your Records Officer.

b) Ongoing Accession Numbers (OANs)

CIMB may establish ongoing accession numbers for categories of administrative or operational records which can be transferred to off-site storage or archival custody year after year. The purpose of an OAN is to group together the same type of records from the same office, and facilitate transfer of those records. The OAN for a category of records must only be used for future transfers of the same type of records.

The "NOTE" format indicated below is used in ORCS to annotate secondary numbers and titles to which an OAN applies.

NOTE: The OPR will store [SECONDARY TITLE] under
ongoing RCS accession number 91-0123.

If 91-0123 were a real OAN, the office to which it was issued would use it for a specific record series or category of records. Accession number 91-0123 is reserved for use by the same office for the same record series until box number 9999 is reached. Then, please ask your Records Officer to obtain a new OAN from Records Centre Services.

An ongoing accession number differs from a one-time number in that box numbers within an accession are always consecutive. For example, if box numbers 91-0123-1 to 91-0123-10 were transferred in July 1991 and ten more boxes were ready for transfer in October 1992, the box numbers used in October 1992 would begin with the next unused number (i.e., in October 1992 numbers 91-0123-11 to 91-0123-20 would be used).

The OAN uniquely identifies the transferring office and the category of records which may be transferred as part of the accession.

If several offices are responsible for transferring records of the same type to semi-active storage or archival custody, each office will be assigned its own OAN. Other special arrangements may be made in consultation with your Records Officer and Records Centre Services.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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3.9.2 Transfer of Records to Off-Site Storage

Records Centre Services manages off-site storage for all records having a scheduled semi-active retention period, and for all inactive records scheduled for selective or full retention. Contact your Records Officer if you have concerns about the following:

- if a records schedule does not provide for semi-active storage for a record series which, in your opinion, requires it
- if a records schedule does not provide for the archival retention of a record series which does, in your opinion, have evidential or historical value, or
- if you require off-site storage for active records.

a) Arranging Boxes

Organize records for transfer as follows: (These guidelines are based on the *ARS 517 "Authority to Apply Approved Schedule" Standards and Orientation Guide*).

1. Do not put files covered by different retention and disposition schedules (ARCS - 100001 or ORCS) in the same box.
2. Box records scheduled for destruction (DE) separately from records scheduled for selective retention (SR) or full retention (FR).
3. Box SR records separately from FR records. Contact your Records Officer if your office does not generate a sufficient volume of records to allow for full separate boxes.
4. If records have no scheduled semi-active retention period and a scheduled final disposition of SR or FR (e.g., SO, nil, SR), box them separately from all other records. Arrange the files within the box by primary and secondary number. Contact your Records Officer if your office does not generate a sufficient volume of records to allow for full separate boxes.
5. Place records of the same or similar retention periods and date ranges in the same box.
6. Whenever possible, box records of the same type together (e.g., case file series or large subject file series should be boxed together).
7. If records have different semi-active retention periods, box first by retention period and then within retention period by primary and secondary numbers.

b) Box Numbering

Arrange and number boxes that have similar classifications, date ranges, retention periods and final dispositions consecutively according to the date range of the records (e.g., accounts payable, fiscal year 1994/95 in boxes 1 & 2; accounts

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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payable, fiscal year 1995/96 in boxes 3 & 4; accounts payable, fiscal year 1996/97 in boxes 5 & 6).

c) Boxes With Varied Classifications, Retention Periods And Date Ranges

Please consult with your Records Officer when records within a box have varying classifications, retention periods and date ranges.

Records Centre Services provides off-site storage for all inactive records scheduled for selective or full retention. If a records schedule does not provide for the archival retention of a record series which does, in your opinion, have historical, archival, or other residual values, contact your Records Officer to propose that the schedule be amended.

3.10 Freedom of Information and Protection of Privacy

The purpose of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165) is to ensure that the public has the right to access government records and to protect personal information about an individual from unauthorized collection, use or disclosure by public bodies. That legislation affects the design, development, retention scheduling, and implementation stages of all operational and administrative records classification systems.

To determine whether your records are outside the scope of the legislation, whether your records contain personal or confidential material, and what procedures for information disclosure exist within your ministry or agency, contact your Director/Manager of Information and Privacy. If you have questions specific to file operations or procedures, contact your Records Officer. For information about FOI notes in the ORCS, see 2.8.

3.11 Electronic Records and the Information System Overview

Information that has been created, collected, maintained and/or retained by a government ministry or agency is classified and scheduled within ORCS, regardless of media or physical format. The additional technical information required for the scheduling of electronic records is documented using the standard format for the Information System Overview (ISO) and Information System Overview for an Subsystem (ISOS). See the ISO section of this ORCS.

The Information System Overview (ISO) serves three main purposes:

- to provide a high-level description of the function and information content of the system, in other words a map of the data managed by the system and the major stages through which it flows while being processed;
- to document the records-keeping context of the system by identifying how the system and related records are classified in the ORCS;

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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- it may be used to schedule the electronic system by indicating when its active life ends and what the final disposition will be.

Electronic records (that is, the records created and maintained on an electronic system) are scheduled as secondaries like all other forms of records, as well as being documented in the ISO. An electronic system may be scheduled in the Information System Overview Section, and also may be included under the primary covering the function or activity to which it relates; for example, the Extraterrestrial Registration System (ERS) appears as secondary -30 in the sample primary. A system related to functions covered by an entire section of the ORCS will appear in the section default primary, or if it relates to the entire ORCS, in the ORCS default primary. Information in the database relating to specific entities is covered by the schedules relating to the relevant case files; for example, the registration information in the ERS concerning a specific extraterrestrial can be purged when the relevant extraterrestrial registrant case file (under secondary -20) becomes inactive.

Electronic mail (or "e-mail") should be classified and filed under the secondaries covering the relevant functions and activities. For further information on e-mail, see special schedule 102903 in the ARCS manual.

3.12 **Implementation of ORCS**

Each ministry, government agency and Crown corporation has a designated officer responsible for implementing and coordinating records management procedures. This records officer, often called the Ministry Records Officer (or MRO) or Corporate Records Officer (CRO), should be contacted for further information whenever necessary. If you cannot determine who your Records Officer is, call CIMB at 387-1321.

The Records Officer plans and coordinates the implementation of ORCS.

The eight requirements for implementation and maintenance of ORCS are:

1. Executive support.
2. A records management policy.
3. An implementation and training plan.
4. Designated responsibilities for implementation and maintenance of ORCS.
5. Designated offices of primary responsibility for types of operational records requiring multiple levels of retention.
6. Training in ORCS and general records management for support staff in a training program established by your Records Officer.
7. Established procedures for the storage and retrieval of semi-active records and disposition of inactive records.
8. Established maintenance, review, and update procedures under the administration of the Records Officer.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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3.13 **Advisory Services**

CIMB provides limited advisory services to assist records officers with the implementation and maintenance of ORCS. Your Records Officer is available to help you establish efficient filing procedures and effective records administration. Other services which may be provided by your Records Officer are as follows:

- project planning and coordination assistance
- file conversions
- a records management training program
- selection of filing equipment and supplies
- assistance with retrieval systems, indexes, file tracking, and active records control
- off-site storage and retrieval of semi-active records
- disposition of inactive records
- transfer of permanently valuable records to archival custody
- automation of records management functions

3.14 **Amendment and Update of ORCS**

Maintenance of ORCS, including the use of primaries and secondaries, is a joint responsibility of the records holder and the Records Officer.

Effective maintenance depends upon:

- trained records staff
- documented policies and procedures
- coordination and review by the Records Officer
- designated responsibilities for:
 - records classification
 - maintenance of indexes and file lists
 - other record and file operations

CIMB maintains the master edition of this ORCS and is responsible for administering the amendment and review process. The Records Officer is responsible for advising CIMB of proposed amendments. Amendments take effect upon the approval of the Legislative Assembly. Distribution of amendment pages and implementation of amendments is a responsibility of the ministry or agency.

Filing instructions and explanations of changes accompany the distributed amendments. After updating the ORCS, insert the instructions behind the Register of Amendments, located at the front of the ORCS manual. Date and sign the Register of Amendments.

Offices should refer proposals for new primaries and secondaries or other suggested changes to their Records Officer, who will in turn refer them to CIMB. Proposals will be jointly reviewed by CIMB staff and the Records Officer. While awaiting formal approval,

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“interim secondaries” may be established. These must be different from any existing secondary numbers and titles. Include records covered by interim secondaries in file lists, and highlight them on the Records Officer’s copy of each file list. Once interim secondaries are approved, they will be included in future editions of the ORCS.

Changes in the status of primaries, secondaries, and scope notes will be highlighted on the far left of each relevant primary page, in two ways:

- || Double vertical bars indicate a proposed change at the primary or secondary level or to a scope or explanatory note. Proposed changes may be used for classification purposes, but require the approval of the Legislative Assembly before they may be used for records disposition actions.
- A bullet indicates a change at the primary or secondary level which has been approved by the Legislative Assembly.

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A SA FD

SECTION 1

OFFICE OF THE COMPTROLLER GENERAL

PRIMARY NUMBERS

3 0 0 0 0 - 3 0 9 9 9

Section 1 covers records relating to overseeing and directing the provincial government's financial processes by developing corporate financial policies and procedures. The Office of the Comptroller General (OCG) operates under the auspices of the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

This includes records related to administering legal encumbrances and providing activity-based management consulting services.

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

SO = Superseded or Obsolete
DE = Destruction
SR = Selective Retention
FR = Full Retention
FOI = Freedom of Information/Privacy
VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

SECTION 1

30000 – OFFICE OF THE COMPTROLLER GENERAL – 30999

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30200 LEGAL ENCUMBRANCE
30300 CORPORATE POLICY AND PROCEDURE DEVELOPMENT

A = Active
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A SA FD

30000 OFFICE OF THE COMPTROLLER GENERAL - GENERAL

Records not shown elsewhere in the Office of the Comptroller General (OCG) section that relate generally to overseeing and directing the provincial government's financial processes by developing corporate financial policies and procedures. The Office of the Comptroller General (OCG) operates under the auspices of the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

This primary covers the OCG internet and intranet websites.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

NOTE: Only records which cannot be classified in a more specific primary or secondary may be classified under this primary.

- For committees, see ARCS primaries 200 to 206.
- For the development of legislation, see ARCS primary 140.
- For the development of regulations, see ARCS primary 135.
- For executive issues, see ARCS secondary 280-40.
- For library/reference materials, see ARCS secondary 358-20.
- For the OCG websites, see the Information System Overview (ISO) section.

Unless otherwise specified below, the ministry OPR (Office of the Comptroller General) will retain these records for: FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for: SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE

FR = Throughout this section, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

(continued on next page)

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A SA FD

30000 OFFICE OF THE COMPTROLLER GENERAL - GENERAL
(continued)

- 01 General
- 02 Office of the Comptroller General internet web site SO nil DE
- 03 Office of the Comptroller General intranet web site SO nil DE

DE = These web sites and the pages on them will be destroyed when no longer needed because the information they contain is all documented elsewhere. As the web sites are updated, superseded/obsolete versions of documents on them may be destroyed in accordance with approved retention schedules. When each web site is closed, it can be destroyed after relevant schedules have elapsed and/or the documents have been classified elsewhere.

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A SA FD

30100 ACTIVITY-BASED MANAGEMENT

Records relating to providing consulting services to clients (i.e., ministries, crown corporations and/or funded agencies) in order for them to implement ongoing performance improvement through activity-based management.

Activity-based management provides an overview of the products (e.g., revenue, publications and deliverables), and costs (e.g., expenses, time and resources) of client operations.

Consulting services are provided through analysis workshops or sessions. Staff gather information on a specific activity through sessions with the client's staff and, using modeling tools and analysis, provide a final report.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For library/reference material, see ARCS secondary 358-20.

Unless otherwise specified below, the ministry OPR (Activity-based Management Initiative) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Activity-based management workshop templates case files (covers development of templates)		SO	nil	DE
-20	Activity-based management session case files (includes final report) (arrange by client and project)		SO	7y	DE

SO = when final report has been provided to client

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A SA FD

30200 LEGAL ENCUMBRANCE

Records relating to collecting and processing payments that have become encumbered due to legal orders or set-offs. Legal orders (e.g., demands, garnishee orders, assignment of book debts) are used to redirect government funds owed to employees or vendors (i.e., a supplier or contractor) to a third party. Payments may become legally encumbered by order of a Supreme or Provincial Court, or through federal and provincial legislation. Set-offs are used to return government funds owed to employees or vendors back to the government.

Encumbrances include: court-ordered garnishing orders directing that a payment be diverted from the original payee and made directly to the court; third-party demands legally issued by certain federal government departments and provincial ministries to the Comptroller General enabling them to seize money owing to individuals or firms in default; assignment of book debts from one party to whom they were originally owed to another; and set-offs established internally within government by ministries that are owed money by a debtor external to government. For more information on legal encumbrances, consult the corporate financial policies and procedures (see secondary 30300-02).

Legal orders and set-offs direct staff to place an encumbrance on either an employee, through the Corporate Human Resource Information and Payroll System (CHIPS), or a vendor, through the Corporate Accounting System (CAS). Once the systems report that the funds have been collected, CAS is used to redirect the funds to a third party or, in the case of a set-off, to a provincial ministry. Set-offs are at the discretion of the province and require the approval of the Comptroller General. For more information on CAS, see the previous OCG ORCS (schedule 880967).

Reconciliations and reports are used to check and correct the money transfers.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

(continued on next page)

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		<u>A</u>	<u>SA</u>	<u>FD</u>
30200	<u>LEGAL ENCUMBRANCE</u> (continued)			
	For legal opinions, see ARCS secondary 350-25. For library/reference material, see ARCS secondary 358-20.			
	Unless otherwise specified below, the ministry OPR (Legal Encumbrance Section) will retain these records for:	FY+2y	nil	DE
	Except where <u>non-OPR retention periods</u> are identified below, all other ministry offices will retain these records for:	<u>SO</u>	<u>nil</u>	<u>DE</u>
-00	Policy and procedures			
	- OPR	SO	5y	FR
	- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General			
-02	Legal encumbrance control and tracking logs (covers case file type and number list, payment diversion list, vendor set-off requests and vendor set-off payment instructions and authorizations)	SO	nil	DE
	SO = when the record is seven years old and is no longer required for reference purposes			
-03	Legal encumbrance diverted payment reports (includes cheque/payment register and possibilities report) (arrange by name of report)	FY+2y	4y	DE
-04	Legal encumbrance monthly reconciliations (covers vendor and employee reconciliations) (includes CAS and CHIPS monthly reports and CHIPS bi-weekly payroll reports) (arrange by type of reconciliation, then by month)	FY+2y	4y	DE
PIB	-20 Legal encumbrance case files (includes legal order, set-off approval letter, CHIPS and/or CAS print screens, copies of legal opinions and copies of redirected payments) (arrange by two digit fiscal year and four digit sequential number as assigned in the control log)	SO+3y	4y	DE

(continued on next page)

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A SA FD

30200 LEGAL ENCUMBRANCE (continued)

[30200-02], then by legal order type and then by supplier type (i.e., vendor, employee or both)

SO = when the legal order or set off is resolved or withdrawn

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A SA FD

30300 CORPORATE POLICY AND PROCEDURE DEVELOPMENT

Records relating to the development, amendment, implementation and monitoring of the province’s corporate policies and procedures, including accounting, financial management, procurement governance, legal encumbrance, payment review and internal audit. Policy is developed in consultation with stakeholders. Policy includes standards, procedures, guidelines and assessment tools.

Corporate financial policies and procedures include any policies and procedures which affect or influence the financial processes and legal encumbrances of all government ministries and other agencies included in the Consolidated Revenue Fund (CRF). Internal policies and procedures (i.e., those which have no effect or influence outside of the Office of the Comptroller General [OCG]) are classified under the various -00 secondaries throughout this ORCS.

Currently, most corporate policies are collected into a document known as the *Core Policy and Procedures Manual (CPPM)* (see secondary 30300-03). The *CPPM* contains all of government’s central agency management, procurement and financial administration policy, except personnel management policy. (Note: the former manuals known as the *Financial Management Operating Policy (FMOP)*, the *General Management Operations Policy (GMOP)*, the *Financial Administration Procedures Manual (FAPRO)*, the *Government Management Policy Summary (GMPS)* and the *Core Policy Manual (CPM)* are classified under the previous *Office of the Comptroller General ORCS*, schedule 880967.)

Some of these policies and procedures are developed in other ministries, but are published as part of the *CPPM* for corporate use. For example, this primary covers procurement policy for the management of government purchasing activities, but procurement guidelines and procedures are the responsibility of the Common Business Services (CBS) of the Ministry of Labour and Citizens’ Services.

In addition to those corporate policies which are collected and published in the *CPPM*, each branch of the OCG may develop and approve policies and procedures which have a corporate effect (see

(continued on next page)

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A SA FD

30300 CORPORATE POLICY AND PROCEDURE DEVELOPMENT
(continued)

secondary 30300-02). Typically, these corporate policies and procedures are more detailed than the collected and published policies and procedures.

Implementation of corporate policies often takes the form of a project and may involve formal training.

Corporate policies are evaluated and monitored for compliance on both a formal and an ad-hoc basis, through stakeholder feedback and through the reporting functions of other branches of the OCG. For example, audit reviews or payment reviews may identify gaps or errors in corporate policy. Policy evaluation is an integral part of policy amendment and development.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For advice and interpretation of legislation and regulations, see secondary 32100-20.

For briefing notes, see ARCS secondary 280-20.

For committees, see ARCS primaries 200 to 206.

For corporate policy exemptions and exceptions, see primary 32200.

For the development of legislation, see ARCS primary 140.

For the development of regulations, see ARCS primary 135.

For liaison with other ministries, agencies or jurisdictions, see ARCS primaries 230 to 245.

For library/reference material, see ARCS secondary 358-20.

Unless otherwise specified below, the ministry OPR (Office of the Comptroller General) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				

(continued on next page)

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

SO = Superseded or Obsolete
DE = Destruction
SR = Selective Retention
FR = Full Retention
FOI = Freedom of Information/Privacy
VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing *ORCS*, contact your Records Officer.

		<u>A</u>	<u>SA</u>	<u>FD</u>
30300	<u>CORPORATE POLICY AND PROCEDURE DEVELOPMENT</u> (continued)			
-02	Corporate policy - approved (covers the accounting policy binders with copies of briefing notes) (includes approved policy, standard, procedure, guideline or assessment tool) (arrange by name of policy or procedure)	SO	5y	FR
	FR = The government archives will fully retain the approved corporate financial policy files because these records have evidential value. They document the policies, procedures, standards and guidelines developed for the financial processes of all government ministries and some agencies.			
-03	Corporate policy manual - approved (includes approved policy, standard, procedure, guideline) (arrange by chapter and section of the manual)	SO	5y	SR
	OPR = Financial Management Branch			
	SR = The government archives will selectively retain the corporate financial policy manual, the <i>Core Policy and Procedures Manual (CPPM)</i> , because it documents the management, procurement and financial administration policies set by central agencies of the provincial government.			
	Branch staff will print the complete corporate financial policy manual at the end of each calendar year. This printout will be boxed with other records for full retention. All other electronic versions, extra copies and minor revisions may be destroyed when no longer needed.			
-04	Corporate policy tracking systems (electronic database) (includes spreadsheets)	SO	nil	DE
	(continued on next page)			

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week m = month	FR = Full Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

30300 CORPORATE POLICY AND PROCEDURE DEVELOPMENT
(continued)

NOTE: Because these are simple systems, Information System Overviews have not been developed.

-20 Corporate policy evaluation and development case files SO 5y DE
(covers amendments, working groups, consultation, presentations, background information and research)
(includes analyst notes, discussion papers, policy drafts, stakeholder surveys and copies of audit and payment reviews)
(arrange by chapter and section of the manual or by name of policy or procedure)

SO = when policy is approved or rejected, or the project has been abandoned and the file is no longer required for reference

NOTE: All final products (policy, standards, formats, etc.) must also be classified under 30300-02. Copies of the approved products are retained in this case file in order to provide a complete file for staff.

-30 Corporate policy training and implementation case files SO 5y DE
(covers pilot projects)
(includes surveys, questionnaires, performance tracking, implementation and communication plans and post-implementation reviews)
(arrange by name of policy or project)

SO = when the training or implementation project is complete or abandoned

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

SECTION 2

FINANCIAL REPORTING AND ACCOUNTING

PRIMARY NUMBERS

3 1 0 0 0 - 3 1 9 9 9

Section 2 covers records relating to the provision of accounting expertise to the provincial government, coordinating the provincial Chart of Accounts and producing various provincial financial reports, including legislated annual reports such as the Ministerial Accountability Report required by the *Balanced Budget and Ministerial Accountability Act* (SBC 2001, c. 28), the Guarantees and Indemnities Report required by the *Financial Administration Act* (RSBC 1996, c. 138), and the Public Accounts required by the *Budget Transparency and Accountability Act* (SBC 2000, c. 23).

This includes records related to: financial reporting; accounting issues and advice; and tracking and monitoring annual appropriations.

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

SO = Superseded or Obsolete
DE = Destruction
SR = Selective Retention
FR = Full Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

SECTION 2

31000 - FINANCIAL REPORTING AND ACCOUNTING – 31999

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31000	FINANCIAL REPORTING AND ACCOUNTING - GENERAL
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31200	CHART OF ACCOUNTS
31300	LEGISLATED ANNUAL FINANCIAL REPORTS
31400	OTHER FINANCIAL REPORTS

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

31000 FINANCIAL REPORTING AND ACCOUNTING - GENERAL

Records not shown elsewhere in the financial reporting and accounting section that relate generally to providing accounting expertise to the provincial government, coordinating the provincial Chart of Accounts and producing various provincial financial reports.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

NOTE: Only records which cannot be classified in a more specific primary or secondary may be classified under this primary.

- For committees, see ARCS primaries 200 to 206.
- For the development of legislation, see ARCS primary 140.
- For the development of regulations, see ARCS primary 135.
- For executive issues, see ARCS secondary 280-40.
- For information technology development projects, see ARCS secondary 6450-20.
- For library/reference materials, see ARCS secondary 358-20.

Unless otherwise specified below, the ministry OPR (Financial Reporting and Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE

FR = Throughout this section, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

-01 General

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

31100 FINANCIAL REPORTING AND ACCOUNTING - ADVICE AND ISSUES

Records relating to researching and responding to provincial accounting issues, and providing accounting policy advice for clients and their projects.

Policy advice includes responses to exposure drafts, and advice and interpretation.

Various accounting bodies (e.g., Public Sector Accounting Standards Board and Accounting Standards Board of the Canadian Institute of Chartered Accountants) request comments on: accounting guidelines and recommendations known as "exposure drafts"; emerging issues; and other documents. Staff research and prepare responses to these requests for comment.

Using the approved guidelines and recommendations from the accounting bodies, staff research and develop provincial accounting policy in consultation with the accounting bodies and with provincial government organizations. Provincial accounting policies are approved by the Treasury Board. The development and approval of these policies are classified under primary 30300.

Accounting issues may arise from any provincial government organization. Accounting issues also covers investigations, reconciliations and reviews of the accounting processes of individual government organizations, several government organizations, or all of government.

Finally, in response to requests from provincial government organizations, advice and policy interpretation is provided, usually with regard to specific client projects.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

NOTE: Issues which arise as part of a financial accounting or reporting process (e.g., Chart of Accounts [CoA] classifications or an annual legislated report) are classified under that process.

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

31100 FINANCIAL REPORTING AND ACCOUNTING - ADVICE AND ISSUES (continued)

For advice and interpretation of legislation and regulations, see secondary 32100-20.

For associations, see ARCS secondary 160-20.

For briefing notes, see ARCS secondary 280-20.

For committees, see ARCS primaries 200 to 206.

For corporate financial policy, see primary 30300.

For the development of legislation, see ARCS primary 140.

For the development of regulations, see ARCS primary 135.

For issues specific to an annual legislated report, see primary 31300.

For issues specific to CoA classification, see primary 31200.

For issues specific to other financial reports, see primary 31400.

For library/reference material, see ARCS secondary 358-20.

Unless otherwise specified below, the ministry OPR (Financial Reporting and Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

-01 General

-20	Financial accounting and reporting advice and issues case files (covers consultation, investigations, reconciliations, reviews, research, analysis and resulting advice, comments and recommendations) (includes surveys, reports, and copies of briefing notes) (arrange by categories and issues described in Appendix A)		SO+2y	5y	DE
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SO = when the project is complete or the advice or issue is obsolete

NOTE: If an advice and issues file becomes the basis for a new
(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

31100 FINANCIAL REPORTING AND ACCOUNTING - ADVICE AND ISSUES (continued)

file (e.g., a policy development file, 30300-20), all or part of it may be reclassified under the new file.

-30 Response to accounting body policy case files SO+2y 5y DE
(covers background information and research)
(includes exposure draft, invitation to comment, draft and final response)
(arrange by accounting body, then by exposure draft, issue or document)

SO = when the accounting body has completed its project

DE = Responses to accounting body policy case files may be destroyed because they document the development of standards set by another jurisdiction, primarily the national accounting bodies.

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

31200 CHART OF ACCOUNTS

Records relating to the research, development, creation and maintenance of the provincial government's Chart of Accounts, including the classifications (e.g., STOB [Standard Object], service lines and responsibility centres). The Chart of Accounts provides the framework to consistently record financial activity for the financial statements of the Consolidated Revenue Fund (CRF).

The Chart of Accounts exists on the Corporate Accounting System (CAS) Oracle Financials Accounting Application (CAS Oracle). CAS is maintained by Corporate Accounting Services of the Public Service Operations Agency. For more information on this system, see the Information System Overview (ISO) section.

Changes to the classifications are rolled up annually into the Chart of Accounts and the budget. Government organizations involved in the CRF initiate the creation of and changes to the classifications.

Periodically, the methodology of the Chart of Accounts is reviewed and adjusted through consultation and surveys with the organizations in the CRF.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

- For accounting training courses and materials, see 30300-30.
For briefing notes, see ARCS secondary 280-20.
For committees, see ARCS primaries 200 to 206.
For information technology projects, see ARCS secondary 6450-20.
For issues management, see secondary 31100-20.
For library/reference material, see ARCS secondary 358-20.
For reports and statistics (non-financial), see ARCS primaries 440 to 448.

Unless otherwise specified below, the ministry OPR (Financial Reporting and Advisory Services) will retain these records for: FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for: SO nil DE

(continued on next page)

Table with 3 columns: Code, Description, and Code. Includes definitions for A, SA, FD, PIB, PUR, OPR, CY, FY, NA, w, m, y, SO, DE, SR, FR, FOI, and VR.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

			<u>A</u>	<u>SA</u>	<u>FD</u>
31200	CHART OF ACCOUNTS (continued)				
-00	Policy and procedures (includes templates)	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Chart of Accounts (includes change tracking spreadsheets and tables of account codes)		SO	nil	SR
	<p>SR = The government archives will selectively retain the Chart of Accounts because they document the standardized classification and reporting system utilized for financial reports and data throughout government.</p> <p>Branch staff will create an annual printout of the Chart of Accounts. The printout will be made at the beginning of each fiscal year and prior to April 30th and will be boxed with other records for full retention. All other records classified under this secondary will be boxed separately and destroyed.</p>				
-03	Classification creation and changes (covers issues, advice and recommendations) (includes roll-ups) (arrange by classification type [e.g., service lines, client codes, STOBs, etc.]		SO	nil	DE
	<p>SO = when the Chart of Accounts as it currently exists is superseded or obsolete and the files are no longer required for the implementation of a new Chart of Accounts methodology</p>				
-20	Chart of Accounts review case files (covers issues and reference material) (includes presentations, surveys, and meeting notes) (arrange by year of review)		SO	nil	DE
	<p>SO = when the review is complete or abandoned and the case file is no longer required for reference purposes</p>				

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

31300 LEGISLATED ANNUAL FINANCIAL REPORTS

Records related to creating annual financial reports as required under various pieces of legislation. Current examples include the Ministerial Accountability Report required by the *Balanced Budget and Ministerial Accountability Act* (SBC 2001, c. 28), the Guarantees and Indemnities Report required by the *Financial Administration Act* (RSBC 1996, c. 138), and the Public Accounts required by the *Budget Transparency and Accountability Act* (SBC 2000, c. 23).

This primary covers the tracking of appropriation authorizations. These authorizations occur at any time during the fiscal year and are rolled up into the public accounts. Appropriations define the authority of a government organization to spend public funds within the Consolidated Revenue Fund (CRF). Appropriations include votes approved under an annual *Supply Act*, approval for access to the Supplementary Estimates, allowable spending under other *Acts* and program transfers resulting from government re-organization under the *Constitution Act* (RSBC 1996, c. 66).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

Unless otherwise specified below, the ministry OPR (Financial Reporting and Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures (covers internal procedures for creating legislated annual reports)	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Annual legislated financial reports (includes Ministerial Accountability Report, Guarantees and Indemnities Report, and Public Accounts) (arrange by type of report)		SO	nil	FR

SO = when the report has been approved

(continued on next page)

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FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

31300 LEGISLATED ANNUAL FINANCIAL REPORTS (continued)

FR= The government archives will fully retain annual legislated financial reports because they have evidential and informational value. These reports provide an annual summary of the finances of the province.

-03	Annual legislated financial reports – preparation timetable	FY+1y	5y	DE
-04	Annual legislated financial reports – year end instructions	FY+1y	5y	DE
-05	Appropriation authorization changes (arrange by type of appropriation)	SO	NA	NA

SO = when the annual public accounts reporting process begins

NA = These documents are reclassified as public accounts files under secondary 31300-20.

-06	Auditor General liaison	FY+2y	4y	DE
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DE = Auditor General liaison records may be destroyed because the significant correspondence (i.e., the final response) from the Auditor General is published and fully retained in the public accounts reports (secondary 31300-02).

-20	Annual legislated financial report working case files (covers consultation, background information, research, analysis and development of annual reports) (includes working papers, CAS reports, discussion papers, copies of briefing notes, question and answer sheets, minister’s script, the financial statements and schedules, drafts and a final copy of the report) (arrange by fiscal year and report, then by Appendix A)	SO+2y	8y	DE
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SO = when the final report is completed and approved

10y = The ten year retention period is required for reference purposes and trend analysis.

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

31300 LEGISLATED ANNUAL FINANCIAL REPORTS (continued)

NOTE: All original final reports must be filed in 31300-02.
Copies of the final reports are retained in this case file
in order to provide a complete file for staff.

A =	Active	CY =	Calendar Year	SO =	Superseded or Obsolete
SA =	Semi-active	FY =	Fiscal Year	DE =	Destruction
FD =	Final Disposition	NA =	Not Applicable	SR =	Selective Retention
PIB =	Personal Information Bank	w =	week m = month	FR =	Full Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

31400 OTHER FINANCIAL REPORTS

Records related to developing and creating other financial reports as required by legislation, policy, agreements or other financial processes. For example, this primary covers the provision of quarterly and yearly account balances to Statistics Canada. Typically data is gathered from various government organizations and is synthesized into monthly, quarterly or annual reports.

This primary also covers the vote monitoring which is used to compare Consolidated Revenue Fund (CRF) spending against the approved budget (i.e., Estimates or Blue Books).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For briefing notes, see ARCS secondary 280-20.

For non-financial statistics and reports, see ARCS primaries 440 to 448.

Unless otherwise specified below, the ministry OPR (Financial Reporting and Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures (covers templates)	- OPR	SO	5y	FR
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- non-OPR SO nil DE

-01	General		SO	nil	DE
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-02	Vote monitoring		SO	nil	DE
-----	-----------------	--	----	-----	----

-20	Financial report case files		FY+2y	5y	DE
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(covers analysis and development of quarterly, monthly, ad-hoc and non-legislated annual reports)
(covers consultation with government organizations)
(includes drafts and final copy of report)
(arrange by month, then by type of report or sub-report)

8y = The eight year retention period allows for trend analysis and fiscal accountability.

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
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OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

31400 OTHER FINANCIAL REPORTS

NOTE: Annual and quarterly reports are arranged by the month in which they are prepared.

A =	Active	CY =	Calendar Year	SO =	Superseded or Obsolete
SA =	Semi-active	FY =	Fiscal Year	DE =	Destruction
FD =	Final Disposition	NA =	Not Applicable	SR =	Selective Retention
PIB =	Personal Information Bank	w =	week m = month	FR =	Full Retention
PUR =	Public Use Records	y =	year	FOI =	Freedom of Information/Privacy
OPR =	Office of Primary Responsibility			VR =	Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

SECTION 3

FINANCIAL AND PROCUREMENT MANAGEMENT

PRIMARY NUMBERS

3 2 0 0 0 – 3 2 9 9 9

Section 3 covers records relating to providing the provincial government with financial management and procurement governance advice and training. These activities ensure the financial management practices and processes of the government are conducted in accordance with the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

This includes records related to vendor complaint resolution.

A =	Active	CY = Calendar Year	SO = Superseded or Obsolete
SA =	Semi-active	FY = Fiscal Year	DE = Destruction
FD =	Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB =	Personal Information Bank	w = week m = month	FR = Full Retention
PUR =	Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR =	Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

SECTION 3

32000 - FINANCIAL AND PROCUREMENT MANAGEMENT - 32999

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A =	Active	CY = Calendar Year	SO = Superseded or Obsolete
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OPR =	Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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32000 FINANCIAL MANAGEMENT - GENERAL

Records not shown elsewhere in the financial management section relating generally to providing the provincial government with financial management and procurement governance advice and training. These activities ensure the financial management practices and processes of the government are conducted in accordance with the *Financial Administration Act* and the *Financial Information Act*.

This primary also covers the research and approval of corporate debt write-offs, debt extinguishments and remissions under sections 17, 18 and 19, respectively, of the *Financial Administration Act*. All three involve funds owed to the provincial government. An extinguishment is a permanent elimination of a debt while a debt write-off allows for the reactivation of a debt if in the future the debtor becomes solvent. A remission is an exemption to a defined group from all or part of a debt, usually a fee, tax, royalty or fine.

Staff review the particular circumstances and make a recommendation to the Comptroller General and/or the Treasury Board. Final approvals for all extinguishments, remissions, and debt write-offs over \$100000 are through an Order in Council (OIC). Debt write-offs between \$5000 and \$100000 are approved by the Comptroller General. Funds below \$5000 are entirely the responsibility of the particular provincial government organization.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

NOTE: Only records which cannot be classified in a more specific primary or secondary may be classified under this primary.

Unless otherwise specified below, the ministry OPR (Financial Management Branch) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00 Policy and procedures

- OPR SO 5y FR
- non-OPR SO nil DE

(continued on next page)

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32000 FINANCIAL MANAGEMENT - GENERAL (continued)

FR = Throughout this section, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

-01	General			
-02	Debt write-offs, extinguishments, remissions	FY+6y	nil	DE
-20	Debt write-off working case files (covers extinguishment and remission working files) (includes debt write-off request) (arrange alphabetically by type of write-off and then by project)	SO	nil	DE

NOTE: The final approval is classified under secondary 32000-02.

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32100 FINANCIAL MANAGEMENT - ADVICE AND ISSUES

Records relating to providing advice to clients and tracking and responding to current and emerging financial management issues.

Advice includes interpretation of legislation, regulations, policies and procedures and reviewing clients' financial frameworks, systems and business practices.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

Unless otherwise specified below, the ministry OPR (Financial Management Branch) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				
-20	Financial management advice and interpretation case files (includes requests for clarification, reviews, reports, response letters and copies of legal opinions and briefing notes) (arrange by client name or by topic)		SO	5y	DE
-30	Financial management issues management case files (covers research and analysis) (includes copies of legal opinions and briefing notes, and surveys) (arrange by issue)		SO	nil	DE

NOTE: If an issues management file becomes the basis for a new file (e.g., a policy development file under 30300-20 or a project management file under 32300-20), all or part of the issue file may be reclassified under the new file.

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32200 FINANCIAL MANAGEMENT - POLICY EXEMPTIONS

Records relating to exempting and excepting provincial government organizations from corporate financial policy and procedures. Policy exemptions are granted by the branch under special circumstances and policy exceptions are reported to the branch after a policy error has occurred.

An exemption is requested when a client ministry wishes to vary from the provincial policy or procedure. Staff research and analyze the request and either accept or reject the request. These exemptions are specifically monitored for compliance due to their unusual nature.

Policy exceptions occur when an agency reports a policy error in their activities. Policy exceptions are used both to report errors and to identify problems with current financial management policy. These records are not to be confused with database policy exception reports produced for policy evaluation (see secondary 30300-20).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For corporate financial policy, see secondary 30300-02.
For development of legislation, see ARCS primary 140.

Unless otherwise specified below, the ministry OPR (Financial Management Branch, Procurement Governance Office) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				
-02	Corporate financial management policy exceptions		SO	5y	DE

DE = Corporate financial management policy exceptions may be destroyed because they document the reporting of minor one-time policy errors in the client organization's financial activities.

(continued on next page)

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32200 FINANCIAL MANAGEMENT - POLICY EXEMPTIONS (continued)

-20 Corporate financial management policy exemption case files SO 5y FR
 (covers compliance monitoring of exemption)
 (includes request, justification, copies of legal opinions,
 and approval or rejection letter)
 (arrange by client name and policy)

SO = when the exemption request is rejected or the
 approved exemption period has lapsed

FR = The government archives will fully retain the corporate
 financial management policy exemption case files
 because they document policy exemptions requested
 by government bodies.

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32300 FINANCIAL MANAGEMENT – CORPORATE PROJECTS

Records relating to developing, coordinating and managing the progress of corporate financial management projects. A financial management project may be required when a provincial business practice is changed (e.g., iExpenses, iProcurement, and Alternative Services Delivery projects). Due to the nature of the business change, these projects are often managed in partnership with a central agency of the provincial government.

These projects may involve changes to legislation, regulation, policy, procedures and training. This primary functions as the control point of the project, while other files are created in parallel to fulfill the other, more specific functions of the project.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For corporate financial policy, see primary 30300.
 For the development of legislation, see ARCS primary 140.
 For the development of regulations, see ARCS primary 135.
 For financial management training, see primary 32400.

Unless otherwise specified below, the ministry OPR (Financial Management Branch) will retain these records for: FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for: SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE

-01	General				
-20	Financial management project management case files (covers project planning and tracking) (arrange by project)		SO	5y	DE

SO = when the project is complete or abandoned

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32400 FINANCIAL MANAGEMENT - TRAINING

Records relating to developing financial management training curriculum and monitoring and assessing the need for such training. Development includes amendments and updates to the curriculum.

Training is provided to client ministries: when corporate business practices change; when it is determined that a client or clients required further training; or upon request. Training is often provided by a contractor or by the BC Public Service Agency (BCPSA), but staff may also provide it directly. In either case, all administrative functions (e.g., booking and registration, examinations, and providing certificates) are covered by the BCPSA.

Clients are monitored in order to assess the level of financial management knowledge and skill. Monitoring information may come from many sources, including surveys, questionnaires, payment review processes, and the Senior Financial Officers (SFO) Council.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

Unless otherwise specified below, the ministry OPR (Financial Management Branch) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				
-02	Financial management training curriculum - final (includes exercises, lesson plans and samples of exams)		<u>SO</u>	5y	DE

SO = when curriculum is updated or revised

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32400 FINANCIAL MANAGEMENT - TRAINING (continued)

-20 Financial management curriculum development case files SO 5y DE
 (includes course case studies, drafts of exercises, and
 lesson plans)
 (arrange chronologically by course offering)

SO = when curriculum is complete

NOTE: The final curriculum is classified under 32400-02.

-30 Financial management training needs assessment case files SO 5y DE
 (covers monitoring, consultation, client feedback and
 analysis)
 (includes demand surveys and assessment reports)
 (arrange by assessment project)

SO = when project is complete or abandoned

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32500 PROCUREMENT GOVERNANCE - GENERAL

Records relating to procurement governance not shown elsewhere in this primary block.

Procurement governance is used to ensure fair and open procurement practices and value for taxpayers for direct government procurement, as required by the *Financial Administration Act* (RSBC 1996, c. 138). Procurement governance includes: managing a training program in support of procurement; managing a Vendor Complaint Review Process (VCRP); and providing procurement policy advice and support.

The Procurement Governance Office (PGO) co-chairs the Procurement Council with Common Business Services (CBS) of the Ministry of Labour and Citizens' Services, and PGO holds the records for the council.

PGO staff also gather procurement data from ministries (see secondary 32700-20) and consolidate it into ad-hoc and annual reports.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

NOTE: Only records that cannot be classified in a more specific primary or secondary may be classified under this primary.

- For Agreement on Internal Trade (AIT), see *ARCS* secondary 146-45.
- For briefing notes, see *ARCS* secondary 280-20.
- For cabinet submissions, see *ARCS* secondary 201-40.
- For inter-ministerial committees (i.e., Procurement Council, Senior Financial Officers Council and Assistant Deputy Ministers of Corporate Services Council) see *ARCS* secondary 204-20.
- For liaison with other ministries, see *ARCS* primary 232.
- For procurement policy compliance, see secondary 30300-50.
- For procurement policy development, see secondary 30300-20.
- For reference material, see *ARCS* secondary 358-20.
- For Treasury Board submissions, see *ARCS* secondary 1250-20.

Unless otherwise specified below, the ministry OPR (Procurement Governance Office) will retain these records for:

FY+2y nil DE

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		<u>A</u>	<u>SA</u>	<u>FD</u>
32500	<u>PROCUREMENT GOVERNANCE - GENERAL</u> (continued)			
	Except where <u>non-OPR retention periods</u> are identified below, all other ministry offices will retain these records for:	<u>SO</u>	<u>nil</u>	<u>DE</u>
-00	Policy and procedures	SO	5y	FR
	- OPR	SO	5y	FR
	- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General			
-02	Procurement governance operational reports (includes ad-hoc and annual summary reports of VCRP reviews and the annual <i>Agreement on Internal Trade Report</i>)	FY+5y	nil	FR
	FR = The government archives will fully retain the procurement governance operational reports because these are high-level reports documenting the BC government's compliance with federal/provincial trade agreements, as well as documenting the activities of the Procurement Governance Office including the vendor complaint review process.			
	When the reports are ready for final disposition branch staff will print out the electronic documents and box them for full retention.			
-20	Procurement governance issue management case files (arrange by issue)	SO	nil	DE
	SO = when issue is superseded or obsolete and file is no longer needed for reference purposes			
	DE = Procurement governance issue management case files may be destroyed because the significant issues are documented in the fully retained policy files (secondary 30300-02) or vendor complaint case files (secondary 32700-40). The records destroyed under this secondary document issues that did not develop into policy.			

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32500 PROCUREMENT GOVERNANCE - GENERAL (continued)

NOTE: This secondary is for issues not specifically related to a policy or complaint. If an issue develops into the basis for a policy or complaint, pertinent documents are considered background information and are reclassified as policy development (30300-20) or as a vendor complaint (32700-40).

-30 Procurement governance advice and interpretation case files SO nil DE
(includes requests for clarification, reviews, reports, response letters and copies of legal opinions and briefing notes)
(arrange by client name or by topic)

SO = when file is no longer needed for reference purposes

NOTE: Secondaries 32500-02, -20 and -30 cover electronic records held on the Local Access Network (LAN) and email servers. Paper copies of these documents are considered transitory and may be destroyed as needed. Contact your Records Officer before you delete the electronic records.

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32600 PROCUREMENT GOVERNANCE - TRAINING

Records relating to the development, amendment and evaluation of the procurement competency framework, training courses, curricula and projects. Training courses and curricula are created to support procurement processes.

The Procurement Governance Office (PGO) is responsible for developing certification requirements, a competency framework and training materials. Delivering courses and issuing certificates, however, are not covered by this ORCS as the BC Public Service Agency's (BCPSA) Employee Learning Services (ELS) branch is responsible for these functions.

Certification requirements define the courses needed to reach a certain level of certification. The competency framework defines the levels of knowledge typically needed to perform procurement tasks at various staff levels of government (administrative assistant to deputy minister).

Training projects may involve the development of a mentoring system, web-based training, or traditional course packages.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For the delivery of training courses, see the records of ELS.
For the issuing of certification, see the records of ELS.

Unless otherwise specified below, the ministry OPR (Procurement Governance Office) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Procurement certification requirements		SO	5y	DE
-03	Procurement competency framework		SO	5y	DE

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		<u>A</u>	<u>SA</u>	<u>FD</u>
32600	<u>PROCUREMENT GOVERNANCE - TRAINING</u> (continued)			
-04	Procurement training courses and curricula (covers mentorship and other non-traditional training methods) (includes final copies of courses, lesson plans, workbooks and training materials) (arrange by course or guide title) SO = when the course package is updated and any evaluations or reviews are complete	SO	nil	DE
-20	Procurement course equivalency project case files (includes a copy of the training materials) (arrange by course) SO = when the project is complete and no longer required as reference material	SO+3y	nil	DE
-30	Procurement course evaluation case files (includes surveys and reports) (arrange by course) SO = when the evaluation is complete and no longer required as reference material			
-40	Procurement training project case files (covers working groups, amendment and development, and course equivalency projects) (includes drafts of courses, lesson plans, workbooks and training materials) (arrange by course or project) SO = when the project is complete and no longer required as reference material	SO	nil	DE

NOTE: Secondaries -04, -20, -30, and -40 cover electronic records held on the Local Access Network (LAN) and email servers. Paper copies of these documents are considered transitory and may be destroyed as needed. Contact your Records Officer before you delete the electronic records.

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32700 PROCUREMENT GOVERNANCE – VENDOR COMPLAINT REVIEW

Records related to reviewing and monitoring the corporate vendor complaint review process (VCRP) and providing a final review for vendor complaints.

The Common Business Services (CBS) division of the Ministry of Labour and Citizens' Services, as the agency in charge of procurement for the BC Government, and all individual ministries, as government organizations that procure supplies, share primary responsibility for resolving vendor complaints regarding their procurement processes. If vendors are still concerned about the fairness of a procurement process, or if no appeal process exists in their case, they may complain to the Procurement Governance Office (PGO) for a final review.

Vendor complaints from or against other provincial governments or the federal government require review pursuant to the Agreement on Internal Trade (AIT), and are also managed within this primary.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For the AIT, see ARCS secondary 146-45.
 For the development of the VCRP, see secondary 30300-20.
 For the implementation of the VCRP, see secondary 30300-30.
 For the VCRP, see secondary 30300-02.

Unless otherwise specified below, the ministry OPR (Procurement Governance Office) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
-01	General	- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

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32700	<u>PROCUREMENT GOVERNANCE – VENDOR COMPLAINT REVIEW</u> (continued)			
-20	Ministry VCRP annual and ad-hoc report case files (covers reports collected from CBS and ministries) (arrange by report type, then by ministry)	FY+5y	nil	DE
	NOTE: Summarized annual and ad-hoc VCRP reports are classified under secondary 32500-02.			
-30	Ministry VCRP review case files (covers advice and recommendations) (includes a copy of the Common Business Services [CBS] Division or ministry's VCRP) (arrange by ministry or agency name)	SO+3y	nil	DE
	SO = when VCRP is superseded or obsolete			
-40	Vendor complaint case files (covers all background documentation and communication between vendor, Procurement Governance Office [PGO], and Common Business Services [CBS] Division or ministry or other provincial or federal government with regard to a vendor's complaint) (includes vendor complaint form, copy of CBS or ministry's vendor complaint decision, competition documents, and the final decision report of the PGO) (arrange by CBS or ministry or other provincial or federal government, then by complaint)	SO+7y	nil	FR
	SO = when complaint is resolved			
	FR = The government archives will fully retain the vendor complaint case files because they document the vendor complaints that could not be resolved at the ministry level and were brought to the Procurement Governance Office for final review.			
	When the reports are ready for final disposition branch (continued on next page)			

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

32700 PROCUREMENT GOVERNANCE – VENDOR COMPLAINT REVIEW
(continued)

staff will print out the electronic documents and box them for full retention.

NOTE: Any recommendations resulting from a vendor complaint to the CBS or Ministry will be filed on the VCRP review case file (32700-30).

NOTE: Secondaries 32700-20, -30, and -40 cover electronic records held on the Local Access Network (LAN) and email servers. Paper copies of the electronic documents are considered transitory and may be destroyed as needed. Contact your Records Officer before you delete the electronic records.

A =	Active	CY = Calendar Year	SO = Superseded or Obsolete
SA =	Semi-active	FY = Fiscal Year	DE = Destruction
FD =	Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB =	Personal Information Bank	w = week m = month	FR = Full Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

SECTION 4

INTERNAL AUDIT SERVICES

PRIMARY NUMBERS

33000 - 33999

Section 4 covers records relating to the provision of internal audit and advisory services to provincial government ministries, Crown corporations and agencies, in accordance with provisions of the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140).

This includes records related to: conducting internal audits of clients' operational and administrative functions; developing policy, tools and methodology specifically for use by the internal audit branch; reporting on internal audit activities; tracking the activities of audit committees; and maintaining relations with and providing advice to clients.

A = Active
SA = Semi-active
FD = Final Disposition
PIB = Personal Information Bank
PUR = Public Use Records
OPR = Office of Primary Responsibility

CY = Calendar Year
FY = Fiscal Year
NA = Not Applicable
w = week m = month
y = year

SO = Superseded or Obsolete
DE = Destruction
SR = Selective Retention
FR = Full Retention
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VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

SECTION 4

33000 - INTERNAL AUDIT SERVICES - 33999

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PUR =	Public Use Records
OPR =	Office of Primary Responsibility

CY =	Calendar Year
FY =	Fiscal Year
NA =	Not Applicable
w =	week
m =	month
y =	year

SO =	Superseded or Obsolete
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33000 INTERNAL AUDIT SERVICES - GENERAL

Records not shown elsewhere in the internal audit services section that relate generally to providing clients with internal audit and advisory services in accordance with provisions of the *Financial Administration Act* and the *Financial Information Act*. Clients include provincial government ministries and any Crown corporation, agency, board or commission that requests internal audit assistance.

Internal audits examine, evaluate and report on provincial government operational and administrative functions in order to make government bodies more efficient, effective and accountable. For further information, see the scope note of primary 33300.

This primary covers monthly and annual reporting on the internal audit services, the gathering of reference material, and the operations of the Deputy Ministers' Committee on Internal Audit (previously known as the Corporate Internal Audit Committee). This committee receives reports and audit plans from government ministries and provides corporate oversight of the cross government audit plan.

This primary also covers records related to developing internal audit policies and procedures and evaluating audit methodology, including techniques, skills, theories and best practices. Policy documentation encompasses manuals, technical guides, tool kits, procedures and methodologies.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For client audit committees, see secondary 33200-30.

For committees, except client audit committees, see ARCS primaries 200 to 206.

For corporate financial policy, see primary 30300.

For the development of legislation and regulations, see ARCS primary 140.

For full time equivalent (FTE) and utilization reports, see ARCS primary 1605.

For library/reference materials, see ARCS secondary 358-20.

(continued on next page)

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A SA FD

33000 INTERNAL AUDIT SERVICES - GENERAL (continued)

For the Project Tracking System (PTS), see the Information System Overview (ISO) section.

For quality assurance reviews, see ARCS primary 410.

NOTE: Only records which cannot be classified in a more specific primary or secondary may be classified under this primary.

Unless otherwise specified below, the ministry OPR (Internal Audit & Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures (covers internal audit manual, client self risk assessment and enterprise risk management tool kit) (includes final approved policy, procedure, manual, technical guides or tool kit)	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE

FR = Throughout this section, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

-01	General				
-02	Internal audit annual reports (covers final performance report) (arrange by report type)		FY+3y	4y	FR

8y = The eight year retention period provides for the auditor's reference and referral needs.

FR = The government archives will fully retain the internal audit annual reports because they document and track the audits conducted by the branch auditors.

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

		<u>A</u>	<u>SA</u>	<u>FD</u>
33000	<u>INTERNAL AUDIT SERVICES - GENERAL</u> (continued)			
-03	Internal audit monthly reports (arrange by report type)	FY+1y	nil	DE
-10	Deputy Ministers' Committee on Internal Audit (covers risk assessment database) (includes agendas, minutes, corporate audit plans and background documentation) (arrange by fiscal year)	FY+3y	4y	FR
	8y = The eight year retention period provides for the auditor's reference and referral needs.			
	FR = The government archives will fully retain the Deputy Ministers' Committee on Internal Audit records because they document the activities of a corporate committee responsible for guiding and overseeing the performance of the internal audit function. This is a high level government committee composed of deputy ministers from prominent ministries.			
	NOTE: This committee was previously known as the Corporate Internal Audit Committee and were classified under ARCS secondary 204-20.			
	NOTE: Because the risk assessment database is a simple system, an Information System Overview has not been developed.			
-20	Internal audit policy development case files (covers amendments to the internal audit manual and the development of methodology) (covers background information such as policies from other jurisdictions) (includes drafts of policy, procedure, manual, technical guides or tool kit) (arrange by name of policy)	SO	nil	DE

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33000 INTERNAL AUDIT SERVICES - GENERAL (continued)

SO = when policy is approved

NOTE: The approved policy is classified under 33000-00.

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33200 INTERNAL AUDIT SERVICES – CLIENT RELATIONS

Records related to establishing and maintaining a relationship with internal audit clients, including communications with clients that are not related to a single, specific audit project.

Auditors maintain a permanent planning file on each client, which is essentially a current reference file of relevant client information.

When the branch enters into negotiations and discussions with a client, it deals either with an audit committee or directly with the client's executive (usually the Deputy Minister or Executive Financial Officer).

This primary also covers the branch's consolidation of all of the clients' action plans. An action plan is the client's planned response to an internal audit's final report.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For advisory services, see secondaries 33300-20 and -30.

For audit projects, see primary 33300.

For the Project Tracking System (PTS), see the information system overview (ISO) section.

Unless otherwise specified below, the ministry OPR (Internal Audit & Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				
-02	Consolidated client audit plans (secondary is closed to new files as of March 2005)		FY+1y	5y	FR

FR = The government archives will fully retain the consolidated client audit plans because they document

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33200 INTERNAL AUDIT SERVICES – CLIENT RELATIONS (continued)

the proposed and ongoing audits to be conducted per plan period. The detailed plans provide the status and the risk rating to each audit.

As of April 1, 2005 the consolidated client audit plans are classified under 33200-40 and are reported to the Deputy Ministers' Committee on Internal Audit (secondary 33000-10) where they are fully retained.

- | | | | | |
|-----|--|-------|-----|----|
| -30 | Internal audit client permanent planning case files
(covers client background information)
(includes client's budget, organizational charts, contact lists, risk assessments and copies of agreements)
(arrange by client number) | SO | nil | DE |
| -40 | Internal audit client relations case files
(covers liaison with audit committees and executive)
(includes agendas, minutes, outstanding recommendations, client's summary and detailed audit plans and copies of agreements)
(arrange by client number) | FY+4y | 5y | DE |

10y = The ten year retention period provides for the auditor's reference and referral needs.

DE = Internal audit client relations case files may be destroyed because the significant (i.e., higher risk and valued) audits are reported up and documented with the Deputy Ministers' Committee on Internal Audit (DMCIA). These records document ministry specific committees that report to the DMCIA, the records of which are fully retained (secondary 33000-10).

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33300 INTERNAL AUDITS

Records relating to conducting internal audits for the provincial government's ministries, Crown corporations, agencies, boards and commissions. Internal audits are independent assessments of the operational and administrative functions of these clients and result in recommendations for the improvement of client functions. Audits are defined by the terms of reference, which acts as a contractual agreement between the branch and the client. All projects are tracked in the Project Tracking System (PTS).

Currently, the audit types are as follows: compliance, financial, operational, information technology and investigative.

Compliance audits are independent evaluations of client operations for compliance with laws, regulations, contract requirements, specific policies or procedures and the government's code of conduct.

Financial audits evaluate clients' internal financial and monitoring controls to ensure the accuracy, integrity, completeness, reliability and utility of financial reports. Financial audits also evaluate the effect of changes in accounting rules and regulations on clients' financial systems and reports.

Operational audits evaluate clients' operational programs and processes that support achievement of program goals and objectives. Operational functions subject to evaluation may include: clients' internal policies, procedures and practices; strategic and business planning; financial management; human resource management; risk management; facilities management; and related monitoring and reporting activities.

Information technology audits are evaluations of: general information technology controls (e.g., physical security, disaster recovery, and access control); system security; existing business applications; new system development projects; improvements to existing applications; controls over local area networks (LAN); controls over personal computers usage; electronic data interchange (EDI); application change controls; major systems integration projects; information data management; data warehousing; and electronic commerce. Audits may

(continued on next page)

A =	Active	CY =	Calendar Year	SO =	Superseded or Obsolete
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PIB =	Personal Information Bank	w =	week m = month	FR =	Full Retention
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33300 INTERNAL AUDITS (continued)

address both pre- and post- implementation appraisal and certification of new systems and/or enhancement projects.

All of these audits are initiated at the request of client organizations or when other branches of the OCG become aware of operational or administrative errors or discrepancies.

Investigative audits, also known as forensic audits, assess any allegations of wrongdoing or breaches of government standards of conduct. These audits are usually initiated by unique circumstances, such as: Audit Committee recommendations; Comptroller General directives; or other circumstances that require independent review of a government operation.

Advisory services are provided to clients in order to help develop new programs or to find solutions to financial and business challenges. For example, auditors may be asked to preview a project in order to ensure that it is in line with program mandates or directions before initiating the project. Advisory services use the same process as an audit, but do not result in the issuance of a final audit report.

This primary also covers the branch's response to requests, complaints and allegations from the public, from government employees or from any other source.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For the PTS, see the Information System Overview (ISO) section.

Unless otherwise specified below, the ministry OPR (Internal Audit & Advisory Services) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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		<u>A</u>	<u>SA</u>	<u>FD</u>
33300	<u>INTERNAL AUDITS</u> (continued)			
-02	Collected internal audit reports (known as the “audit report binders” or “fiscal books”) (includes copies of completed audit reports and client responses)	FY+6y	3y	DE
	10y = The ten year retention period provides for the auditor’s reference and referral needs			
-03	Internal audit reports – tracking & indexing logs (also known as the “fiscal lists”)	SO	nil	DE
-20	Audit project case files (also known as “correspondence files”) (covers recommendations and client responses) (includes terms of reference, final and significant draft reports, control sheet, assignment or project creation form, questionnaires and surveys and the client’s action plan) (arrange by audit assignment number [i.e., ministry code number, then a sequential number])	SO	10y	FR
	SO = when the audit director is satisfied with the client’s response to the final report or considers the project to be complete			
	10y = The ten year retention period provides for the auditor’s reference and referral needs.			
	FR = The government archives will fully retain audit project case files because they document auditors’ recommendations, client organization responses and the terms of reference. The client organization responses document the recommendation, the action plan and the current status of the planned action.			
-25	Audit project data files (electronic database records)	SO	nil	DE

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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PIB = Personal Information Bank	w = week m = month	FR = Full Retention
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A SA FD

33300 INTERNAL AUDITS (continued)

NOTE: This secondary is not for filing. This secondary is used to classify the data contained within the PTS.

-30 Audit project working case files (also known as "working papers") (covers background information, research and analysis) (includes draft reports, interview notes, checklists, questionnaires and surveys, postmortem and copies of the terms of reference, legislation, regulations and previous audits) (arrange by audit assignment number [i.e., ministry code number, then a sequential number]) SO 10y DE

SO = when the audit director is satisfied with the client's response to the final report or considers the project to be complete

10y = The ten year retention period provides for the auditor's reference and referral needs.

NOTE: These files are typically stored on paper and on CD-ROMs. The paper and electronic records are not duplicates. It is recommended that only high-quality "gold" CD-ROMs be used to prevent data loss during the long retention period.

-40 Miscellaneous requests, complaints and allegations case files (covers consulting activities, background information, research and analysis) (includes interview notes and copies of legislation, regulations and previous audits) (arrange by ministry code number, then by name of request, complaint or allegation) SO 10y DE

SO = when the request, complaint or allegation is considered resolved by the audit director

(continued on next page)

Table with 3 columns: Abbreviation, Definition, Abbreviation, Definition, Abbreviation, Definition. Includes A=Active, SA=Semi-active, FD=Final Disposition, PIB=Personal Information Bank, PUR=Public Use Records, OPR=Office of Primary Responsibility, CY=Calendar Year, FY=Fiscal Year, NA=Not Applicable, w=week, m=month, y=year, SO=Superseded or Obsolete, DE=Destruction, SR=Selective Retention, FR=Full Retention, FOI=Freedom of Information/Privacy, VR=Vital Records.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

33300 INTERNAL AUDITS (continued)

10y = The ten year retention period provides for the auditor's reference and referral needs.

NOTE: If a request, complaint or allegation results in an audit, reclassify it under 33300-20.

NOTE: Before May 15, 1999, internal audit assignments were given unique 5-digit codes consisting of the two-digit ministry Chart of Accounts number, one digit indicating type of audit, and two digits identifying the subject audit unit.

Effective May 15, 1999, the assignment numbers expanded to eight-digit codes: two digits for the fiscal year, one digit for the audit type, one digit to indicate either internal funding or client funding, and then a two-digit number for the ministry, and two digits to identify the specific assignment.

Beginning April 1, 2003, assignments were numbered with six digit codes: three digits for the client ministry and three for the audit assignment.

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A SA FD

SECTION 5

COMPLIANCE AND CONTROLS MONITORING

PRIMARY NUMBERS

34000 - 34999

Section 5 covers records relating to monitoring financial control frameworks and monitoring compliance with government procurement and financial policies. Monitoring compliance includes the review of government payments resulting from operating and capital expenditures. Monitoring a control framework means reviewing a government organization's policies, procedures, programs, training courses and computer systems.

This includes records related to: providing advice and recommendations to government organizations; reviewing control frameworks and recommending changes; conducting payment reviews of and reporting on expenditures; and maintaining relations with stakeholders.

A =	Active	CY = Calendar Year	SO = Superseded or Obsolete
SA =	Semi-active	FY = Fiscal Year	DE = Destruction
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A SA FD

SECTION 5

34000 – COMPLIANCE AND CONTROLS MONITORING - 34999

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34000 COMPLIANCE AND CONTROLS MONITORING - GENERAL

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A =	Active	CY = Calendar Year	SO = Superseded or Obsolete
SA =	Semi-active	FY = Fiscal Year	DE = Destruction
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A SA FD

34000 COMPLIANCE AND CONTROLS MONITORING - GENERAL

Records not shown elsewhere in the compliance and controls monitoring section that relate generally to monitoring financial control frameworks and monitoring compliance with government procurement and financial policies. Monitoring compliance includes the review of government payments resulting from operating and capital expenditures. Monitoring a control framework means reviewing a government organization's policies, procedures, programs, training courses and computer systems.

This primary covers internal operating policies, procedures, methodologies and decision forms. Policy interpretation is often performed through a decision form. Decision forms result when reviewers need a policy level decision with regard to some issue.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

- For committees, see ARCS primaries 200 to 206.
- For corporate financial policy, see primary 30300.
- For the development of legislation and regulations, see ARCS primary 140.
- For executive issues, see ARCS secondary 280-40.
- For information technology development projects, see ARCS secondary 6450-20.
- For library/reference materials, see ARCS secondary 358-20.
- For program development, see ARCS secondary 400-20.
- For program evaluation, see ARCS secondary 410-20.
- For strategic and business planning, see ARCS primary 400.

NOTE: Only records which cannot be classified in a more specific primary or secondary may be classified under this primary.

Unless otherwise specified below, the ministry OPR (Payment Review Office and Corporate Operations) will retain these records for: FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for: SO nil DE

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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		<u>A</u>	<u>SA</u>	<u>FD</u>
34000	<u>COMPLIANCE AND CONTROLS MONITORING - GENERAL</u> (continued)			
-00	Policy and procedures (covers approved operating policy, procedure, template, methodology, standard or guideline)	- OPR SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u> DE
	FR = Throughout this section, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.			
-01	General			
-20	Compliance and controls policy development case files (covers amendments, consultation, background information and research) (includes copies of legal opinions, copies of minutes from the Payment Review Advisory Council, policies from other jurisdictions and policy drafts) (arrange by policy)	SO	5y	DE
	SO = when approved policy is superceded or obsolete, and the file is no longer needed for reference purposes			
	NOTE: This secondary is only for internal operating policies and procedures. For corporate financial policy, see primary 30300.			
	NOTE: The approved internal policy is classified under secondary -00.			
-30	Compliance and controls policy interpretation case files (includes decision forms) (arrange by policy)	SO	5y	DE
	SO = when approved policy is superceded or obsolete, and the file is no longer needed for reference purposes			

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A SA FD

34100 CONTROL FRAMEWORK REVIEW

Records relating to conducting reviews of and reporting on government organizations' internal control frameworks. A control framework is made up of an organization's policies, procedures, programs, training courses and computer systems.

Control framework reviews occur before any payment reviews. Branch staff review, test and analyze control frameworks, or portions of a framework, in order to identify gaps and to provide recommendations to the organization. A control framework review may reveal gaps that can be compensated for through the payment review process.

Control framework reviews may result in systemic improvements (see secondary 34200-60) or in operating policy changes (see secondary 34000-20).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For information technology development projects, see ARCS secondary 6450-20.

Unless otherwise specified below, the ministry OPR (Payment Review Office and Corporate Operations) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00 Policy and procedures - OPR SO 5y FR

- non-OPR SO nil DE

-01 General

-20 Control framework review case files SO 7y DE

(covers control framework review recommendations and responses to recommendations)
(includes copy of submitted documentation and review)
(arrange by name of organization being reviewed, then by project)

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A SA FD

34100 CONTROL FRAMEWORK REVIEW (continued)

NOTE: For payment review recommendations, see secondary
34200-60.

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A SA FD

34200 PAYMENT REVIEW PROCESS

Records relating to conducting reviews of and reporting on payment expenditures. The reviews are post-payment, risk-based compliance reviews of the provincial government’s payments. Reviews are tracked and conducted within the Payment Review System (PRS) unless they become special investigative reviews. Special investigative reviews deal with unusual payments and payment circumstances. The paper flow of documents requested as part of a review is also tracked in PRS.

Based on the business view criteria (see ARCS secondary 146-45), payment data is extracted from CODE (Corporate Accounting System [CAS] Open Data Exchange) to data files. Using the payment review population procedures and a tool called Audit Command Language (ACL), the data is sorted and summarized to create various payment data populations. The populations are then sampled based on the criteria found in the sampling plan. The sample and a summary of the population are then imported to PRS. For more information on the CAS and CODE systems, see the Information System Overview (ISO) section in the previous OCG ORCS (schedule 880967).

Reviews result in analytical reports and/or system reports. Analytical reports analyze a system report or a group of system reports. System reports may be system administration reports (i.e., statistical or information technology reports, see cross references below), performance management reports (see cross reference below) or reports on payment reviews which are provided to stakeholders (e.g., Document Request Reports, Detailed Findings Report and Request for Recovery/Refund Report).

Systemic improvements are identified through several sources, including control framework implementations and reviews, payment reviews (and the resulting analytical reports), special investigative reviews and input from other central agencies and cross government service providers. An example of a systemic improvement is the “systemic initiatives” section of a cross government report. A systemic improvement project may be initiated to resolve systemic issues.

Systemic improvement case files cover recommendations to stakeholders (i.e., central agencies, ministries and other organizations)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

34200 PAYMENT REVIEW PROCESS (continued)

and the resulting responses. The responses to these recommendations are tracked.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For business view criteria, see ARCS secondary 146-45.
 For information technology reports, see ARCS primaries 6900 to 6940.
 For performance management reports, see ARCS secondary 410-20.
 For the PRS, see the ISO section.
 For statistical reports, see ARCS primaries 440 to 448.
 For the resolution of the Request for Recovery/Refund Reports, see secondary 34300-30.

Unless otherwise specified below, the ministry OPR (Payment Review Office and Corporate Operations) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures (covers the sampling plans)	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				
-02	Audit routines		SO+5y	nil	DE

SO = when all the reviews that have been created using the audit routine have been destroyed

NOTE: Paper copies are transitory and may be destroyed immediately.

-03	Payment review data population log file (arrange by ACL project or batch, then by data population)		FY+6y	nil	DE
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		<u>A</u>	<u>SA</u>	<u>FD</u>
34200	<u>PAYMENT REVIEW PROCESS</u> (continued)			
-04	Payment review stakeholder document tracking system (electronic database) (includes summaries)	SO	nil	DE
	NOTE: This secondary is to classify the system itself. Because this is a simple system, an Information System Overview has not been developed.			
-05	Final system reports of payment reviews (covers the Detailed Findings Report and the Request for Recovery/Refund Report)	FY+6y	nil	DE
	NOTE: Paper copies are transitory and may be destroyed immediately.			
-20	Analytical report case files (covers ad-hoc reports and cross government summary, corporate and quarterly reports) (covers all supporting documentation, data and background analysis) (includes reporting plan, drafts and final reports) (arrange by project)	FY+6y	nil	DE
-25	Payment review data files (electronic database records) (covers the review process) (arrange by review batch)	FY+6y	nil	DE
	NOTE: This secondary is not for filing. This secondary is used to classify the data contained within the PRS.			
-30	Payment review data population case files (covers Audit Command Language [ACL] data files) (includes XML data files) (arrange by ACL project or batch, then by data population)	SO	nil	DE

(continued on next page)

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		<u>A</u>	<u>SA</u>	<u>FD</u>
34200	<u>PAYMENT REVIEW PROCESS</u> (continued)			
-40	Payment review documentation case files (covers all documentation received from a stakeholder in support of the payment review process) (includes expense report envelope, invoices and financial statements) (arrange by batch number, then by client)	SO	NA	NA
	SO = when the review is complete or becomes a special investigative review			
	NA = All the documentation is returned to stakeholder or if the review becomes a special investigative review, the documentation is reclassified under 34200-50.			
	NOTE: Any communications with the stakeholder are classified under secondary 34300-20.			
-45	PRS administrative data files (electronic database records) (covers administrative tables such as the payment types, contact information, user profiles and error types)	SO	nil	DE
	NOTE: This secondary is not for filing. This secondary is used to classify the data contained within the PRS.			
-50	Special investigative review case files (covers all supporting documentation, data, background analysis and all payment review documentation) (includes reporting plan, recommendations, stakeholder response, drafts and final reports) (arrange by project)	FY+2y	4y	FR
	FR = The government archives will fully retain special investigative review case files because they document the review of unusual payments and payment circumstances, as well as the auditor's analysis and recommendations.			

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A SA FD

34200 PAYMENT REVIEW PROCESS (continued)

-60 Systemic improvement case files FY+2y 4y DE
 (covers payment review recommendations [e.g.,
 systemic initiatives] and responses to
 recommendations)
 (include agendas and meeting minutes)
 (arrange by stakeholder, issue or report)

DE = Systemic improvement case files may be destroyed because any significant information they contain is also documented in files that are fully retained by the government archives under secondary 34200-50 and 30300-02, the *Core Policy and Procedures Manual (CPPM)*.

NOTE: For control framework review recommendations, see secondary 34100-20.

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A SA FD

34300 LIAISON SERVICES

Records related to establishing and maintaining a relationship with organizations involved in the compliance and controls monitoring process. Liaison services include sharing information through general communication bulletins.

This primary also covers the administrative process of requesting and obtaining payment review documents (see secondary 34200-40) from government organizations.

This primary also covers the resolution of recoveries and refunds from these organizations.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For liaison with other branches in the Office of the Comptroller General, see ARCS primary 232-20.

For the Payment Review System (PRS), see the Information System Overview (ISO) section.

For responses to recommendations, see secondary 34200-60.

For the web site description, see ISO web site (ISOW) in the ISO section.

Unless otherwise specified below, the ministry OPR (Payment Review Office and Corporate Operations) will retain these records for:

FY+2y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
-01	General				
-02	Communication bulletins (web site records)		FY+2y	4y	DE

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		<u>A</u>	<u>SA</u>	<u>FD</u>
34300	<u>LIAISON SERVICES</u> (continued)			
-20	Document request administration case files (includes Document Request Reports and overdue document requests) (arrange by organization, then by review batch)	SO	nil	DE
	SO = when requested documents have been received			
-30	Recovery/refund case files (covers organization's response to the Request for Recovery/Refund Report) (includes copies of invoices and other financial documentation) (arrange by organization, then by review batch)	SO	7y	DE
	SO = when batch has been resolved (i.e., outstanding funds are recovered or deemed unrecoverable)			
-40	Compliance and control monitoring liaison case files (covers general communications and meetings with organizations) (arrange by organization, then by issue if necessary)	FY+2y	4y	DE
	NOTE: If an issue results in a systemic improvement (34200-60), a special investigation (34200-50) or a control framework review (34100-20), reclassify the relevant documents to the appropriate secondary.			

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INFORMATION SYSTEM OVERVIEW SECTION

TABLE OF CONTENTS

<u>ISO TITLE</u>	<u>ACRONYM</u>	<u>ACRONYM</u>	<u>ISOS TITLE</u>
Corporate Accounting System (CAS) Oracle Financials Accounting Application	CAS Oracle		
		/GL	CAS Oracle Financials General Ledger
Payment Review System	PRS		
Project Tracking System	PTS		
<u>WEB SITE ISOW TITLE</u>			
Office of the Comptroller General intranet web site	OCG intranet		
Office of the Comptroller General internet web site	OCG internet		

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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INFORMATION SYSTEM OVERVIEW **For a System with Subsystems**

Name of Creating Agency

Ministry of Labour and Citizens' Services
Public Service Operations Agency
Corporate Accounting Services

System Title

Corporate Accounting System Oracle Financials Accounting Application (CAS Oracle)

Subsystem Titles

CAS Oracle Financials Accounts Payable (AP)
CAS Oracle Financials Accounts Receivable (AR)
CAS Oracle Financials Fixed Assets (FA)
CAS Oracle Financials Foundational (Foundational)
CAS Oracle Financials General Ledger (GL)
CAS Oracle Financials Project Accounting (PA)
CAS Oracle Financials Purchasing (PO)

All of these subsystems are described in the ISO section of the previous OCG *ORCS* (schedule 880967). The GL subsystem is described in this ISO section in order to display the connection to this *ORCS*.

Purpose

The purpose of CAS Oracle is to provide the provincial government and clients with budget planning, financial data processing, reporting, tracking and storage. Clients may include any ministry, Crown corporation or agency.

Information Content

CAS Oracle includes data about financial transactions involving the provincial government. This includes: payments to the provincial government; transfers of funds within government; payments by the government to employees, vendors and suppliers; selling, purchasing and tracking government assets; creating and tracking the budgets and actual expenditures and revenues, both of clients and of the government as a whole; and the submission and payment of travel expenses.

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INFORMATION SYSTEM OVERVIEW **For a Subsystem**

Name of Creating Agency

Ministry of Labour and Citizens' Services
Public Service Operations Agency
Corporate Accounting Services

System Title

Corporate Accounting System Oracle Financials Accounting Application (CAS Oracle)

Subsystem Title

CAS Oracle Financials General Ledger (GL)

Purpose

CAS Oracle General Ledger (GL) is a complete financial management system for provincial government ministries, Crown corporations and agencies.

Under schedule 880967, GL has several functions that end-users execute to enter and correct journals, run reports, and perform inquiries on their financial data. Clients may create journals directly in the GL sub-system, through any of Oracle's sub-systems, or through the CAS Generic Interface (CGI).

Under schedule 180968, GL serves to maintain the current Chart of Accounts.

Information Content

GL contains data about client budgets (e.g., actual expenditures and revenues, and working budgets), financial transactions (e.g., credit, debit, and date) and the chart of accounts (i.e., client financial coding). See Classification below for schedule numbers.

Inputs, Processes, and Outputs

Inputs

GL financial inputs are entered by clients directly into the general ledger online, through the CAS Generic Interface (CGI), or indirectly through the other CAS Oracle sub-systems (e.g., Accounts Payable, Purchasing, Fixed Assets). CGI is a tool used by clients to transfer data between their financial systems and CAS Oracle. GL also receives budget and Chart of Accounts information through the Budget and Chart of Accounts (BCOA) Management Tool.

Processes

GL organizes, tracks and performs calculations with the financial data it holds, including the approved and actual budgets for clients. It updates the financial data it holds by accessing the data held in other CAS Oracle sub-systems.

Outputs

GL outputs consist of various financial reports. Financial reports, including the public accounts reporting, may be produced by clients or by CAS. GL exports a copy of the transactional data to the CAS Open Data Exchange (see CODE ISO).

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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System exception reports and performance management reports are produced by CAS staff in order to manage the system.

Technical Maintenance

Electronic records are maintained on the system until their retention period is complete. The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

Classification

Electronic System

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

Electronic Records

Schedule No.	Secondary No.	Secondary Title
880967	27300-40	Financial transactions and budgets case files

Inputs

Schedule No.	Secondary No.	Secondary Title
100001		Clients input all of their transactional data using their financial records. These records are classified in <i>ARCS</i> Section 4 – FINANCE.
180968	31200-03	Classification creation and changes

Outputs

Schedule No.	Secondary No.	Secondary Title
100001		Clients produce most of the financial reports. These records are classified in <i>ARCS</i> Section 4 – FINANCE.
180968	31200-02	Chart of Accounts
880967	23370-04	Short term financial reports
880967	23370-20	Financial report case files
880967	27300-03	Exception and maintenance reports
880967	27300-04	Performance management reports
880967	27300-40	Financial transactions and budgets case files

Other Related Records

- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For computer system backup records, see special schedule 112910 in the *ARCS* manual.
- For the related system and subsystems, see ISO and other ISOSs.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.

System Scheduling and Disposition

The system will be destroyed when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

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INFORMATION SYSTEM OVERVIEW

Name of Creating Agency

Ministry of Finance
Office of the Comptroller General (OCG)
Payment Review Office and Corporate Operations

System Title

Payment Review System (PRS)

Purpose

The Payment Review System tracks and helps manage the lifecycle of payment review projects (also known as batches), including any recovery of funds and reports on payment review findings. PRS also holds the payment expenditure data and tracks the status, reviewer and location (i.e., history) of paper documents.

Information Content

PRS is an Oracle database that contains:

- administrative data (e.g., payment and error types, contact information, and user profiles)
- payment review batch information (e.g., review number, type, status and milestone dates; names and numbers; and assigned reviewer);
- data about each of the ministry payments (e.g., invoice number and amounts; supplier name and number; and payment type);
- paper flow history (i.e., dates and status of requested paper documentation);
- and the review findings and results (e.g., comments, recovery/refund requests, ministry responses and actions taken, and frequencies, types and resolutions of errors).

PRS was implemented in June of 2002 and holds data back to January of 2002.

Inputs, Processes, and Outputs

Inputs

Based on the business view criteria, payment data is extracted from CODE (Corporate Accounting System [CAS] Open Data Exchange) to data files. Using the payment review population procedures and a tool called Audit Command Language (ACL – see www.acl.com), the data is sorted and summarized to create various payment data populations. The populations are then sampled based on the criteria found in the sampling plan. The sample and a summary of the population is then imported to PRS. For the CAS and CODE Information System Overviews (ISO), see the ISO section of the previous OCG ORCS (schedule 880967).

Payment review staff input their payment review findings and most administrative data in PRS.

Processes

PRS tracks the lifecycle of payment review projects. The system identifies the user and the time that changes are made to data files and administrative files. It performs financial calculations, workload tracking, and has a bring-forward function for review deadlines. Data is also summarized and normalized to a set of “data warehouse” tables within PRS on a nightly basis.

Outputs

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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PRS outputs consist of a variety of reports (e.g., Document Request Report, Detailed Findings, Request for Recovery/Refund and Cross Government Reports) and emails to stakeholders. The “data warehouse” tables are also accessed by Oracle Discoverer, a tool used for further analysis and graphing.

Technical Maintenance

Electronic records are maintained on the system until their retention period is complete. The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

Classification

Electronic System

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under “System Scheduling and Disposition”.

Electronic Records

Secondary No.	Secondary Title
34200-02	Audit routines
34200-25	Payment review data files
34200-45	PRS administrative data files

Inputs

Secondary No.	Secondary Title
34200-30	Payment review data population case files
34200-40	Payment review documentation case files
34200-50	Special investigative review case files
34200-60	Systemic improvements case files

Data is extracted from CODE, manipulated as data sets, and then imported to PRS.

Outputs

Secondary No.	Secondary Title
ARCS 440 to 448	Reports and statistics primary block
34200-05	Final system reports of payment reviews
34200-20	Analytical report case files
34200-50	Special investigative review case files
34200-60	Systemic improvements case files

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing *ORCS*, contact your Records Officer.

34300-20	Document request case files
34300-30	Recovery/refund case files

Other Related Records

- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For business views, see *ARCS* secondary 146-20.
- For computer system backup records, see schedule 112910 in the *ARCS* manual.
- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.

System Scheduling and Disposition

The system will be destroyed when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing *ORCS*, contact your Records Officer.

INFORMATION SYSTEM OVERVIEW

Name of Creating Agency

Ministry of Finance
Office of the Comptroller General (OCG)
Internal Audit & Advisory Services (IAAS)

System Title

Project Tracking System (PTS)

Purpose

The Project Tracking System is an internal management system. Its main purpose is to track the lifecycle of audit projects and ad-hoc requests. PTS also records, tracks and reports on the time and utilization of staff assigned to audit projects. (PTS is also used to track a wide variety of administrative functions, but for the purposes of this overview, the administrative "projects" have been ignored.)

Information Content

PTS is a database that contains audit project data (e.g., name, type, status and phase of project; client and budget; dates; surveys and post-mortems; and assigned supervisor, staff or contractors) and staff and contractors' hours of work and expenses data (e.g., date, reporting period, charge-out rate, client, project and phase of project).

PTS was implemented in January of 2002 and replaced the old audit database known as the Internal Audit Assignment Management System (IAAMS). For the IAAMS ISO, see the ISO section of the previous *OCG ORCS* (schedule 880967).

Inputs, Processes, and Outputs

Inputs

IAAS staff input all the data in PTS.

Processes

PTS tracks the lifecycle of audit projects and calculates the hours of work by staff member, by client, by project and by phase of project.

Outputs

PTS outputs consist of: project and performance reports, client reports, time cards, costing by client, project and phase of project, and various financial reports. Financial staff also access the PTS for time and billing information.

Technical Maintenance

Electronic records are maintained on the system until their retention period is complete. The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

Classification

Electronic System

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

Electronic Records

Secondary No.	Secondary Title
33300-25	Audit project data files

Inputs

Secondary No.	Secondary Title
33300-20	Audit project case files
33300-30	Audit project working case files
33300-40	Miscellaneous requests, complaints and allegations case files

Outputs

Secondary No.	Secondary Title
ARCS 440-25	Ad-hoc reports
ARCS 1025-20	Budget forecasts
ARCS 1470-20	Hours of work
ARCS 1550-20	Employee leave records
ARCS 1605-03	Full-time equivalent (FTE) availability and utilization
33000-02	Internal audit annual reports
33000-03	Internal audit monthly reports
33200-40	Internal audit client relations case files
33300-30	Audit project working case files
33300-40	Miscellaneous requests, complaints and allegations case files

Other Related Records

- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For computer system backup records, see schedule 112910 in the *ARCS* manual.
- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.

System Scheduling and Disposition

The system will be destroyed when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Information Management Branch. For assistance in implementing ORCS, contact your Records Officer.

INFORMATION SYSTEM OVERVIEW FOR A WEB SITE

Name of Creating Agency

Ministry of Finance
Office of the Comptroller General (OCG)

Web Site Title and URL

Office of the Comptroller General intranet web site: www.min.fin.gov.bc.ca/OCG/ocg.stm

Purpose

The purpose of the OCG intranet web site is to provide employees with intranet access to a wide variety of administrative and operational functions and to provide clients with secure intranet access to client-specific operational reports.

Information Content

The OCG intranet web site contains:

- Policies and procedures (both administrative and operational) and year end instructions for clients;
- Floor plans, contact lists and organization charts;
- Personnel information such as employee recognition, health and safety, payroll, leave, benefits, and travel expenses;
- Staff training and orientation;
- New minister's briefing book for clients;
- Internal communications, bulletins, FAQs and presentations;
- Chart of Accounts information such as forms, standards and STOBs;
- Minutes of committees;
- Treasury Board directives;
- and Payment Review information such as cross-government and client reports and document request instructions.

Web Site Features

Features of the OCG intranet web site include:

- interest rate, exchange rate and loan rate calculators;
- various electronic forms and templates;
- and links to related web sites, to the OCG internet web site and to other Government of British Columbia web sites.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Classification and Scheduling

Records are maintained on the web site as long as appropriate. For retention and disposition schedules covering these records, see relevant secondaries, which are listed below.

Web Site

Secondary No.	Secondary Title
30000-03	Office of the Comptroller General intranet web site

Records on the Web Site

Secondary No.	Secondary Title
ARCS various-00	Policies and procedures
ARCS 105-02	Ministry organization
ARCS 200 to 206	Committees and commissions primary block
ARCS 320-40	Ministry information resource and reference files
ARCS 324-40	Ministry staff lectures and speeches
ARCS 510-03	Building floor plans
ARCS 858-13	Telephone/contact lists
ARCS 1240	Travel allowances and expenditures primary block
ARCS 195-03	Treasury Board directives
ARCS 1310	Awards and honours
ARCS 1320	Benefits
ARCS 1410	Pay records - current
ARCS 1460	Health and safety
ARCS 1550	Leave management, attendance and seniority
ARCS 1580	Personnel planning
ARCS 1730	Training and development
30300-02	Corporate policy - approved
30300-03	Corporate policy manual - approved
31200-02	Chart of accounts
31300-04	Annual legislated financial reports – year end instructions
32500-02	Procurement governance operational reports
34200-05	Final system reports of payment reviews
34200-20	Analytical report case files
34300-02	Communication bulletins

Other Related Records

- For administrative records relating to the web site, see *ARCS* section 6 and other relevant primaries.
- For computer system backup records, see special schedule 112910 in the *ARCS* manual.
- For other web site related records, see *ARCS* primary 340.
- For web site development, implementation and maintenance, see *ARCS* primary 6450.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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INFORMATION SYSTEM OVERVIEW FOR A WEB SITE

Name of Creating Agency

Ministry of Finance
Office of the Comptroller General (OCG)

Web Site Title and URL

OCG internet web site: <http://www.fin.gov.bc.ca/ocg.htm>

Purpose

The purpose of the OCG web site is to provide public internet access to information about the Office of the Comptroller General and the functions of its branches.

Information Content

The OCG internet web site contains:

- Government-wide policies, procedures, guidelines and standards;
- Templates, instructions and tools in support of government policies;
- Advice on and interpretation of provincial legislation;
- Internal audit reports and assessment tools;
- Vendor Complaint Review Process (VCRP) annual reports;
- and OCG contact information.

Web Site Features

Features of the OCG internet web site include:

- web site search capabilities;
- OCG contact information;
- and links to other Government of British Columbia web sites and to the VCRPs of provincial ministries.

Classification and Scheduling

Records are maintained on the web site as long as appropriate. For retention and disposition schedules covering these records, see relevant secondaries, which are listed below.

Web Site

Secondary No.	Secondary Title
30000-02	Office of the Comptroller General internet web site

Records on the Web Site

Secondary No.	Secondary Title
ARCS 320-40	Ministry information resource and reference files
ARCS 858-13	Telephone/contact lists
30300-02	Corporate policy - approved
30300-03	Corporate policy manual - approved
31100-30	Response to accounting body policy case files
32500-02	Procurement governance operational reports

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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33300-20

Audit project case files

Other Related Records

- For administrative records relating to the web site, see *ARCS* section 6 and other relevant primaries.
- For computer system backup records, see special schedule 112910 in the *ARCS* manual.
- For other web site related records, see *ARCS* primary 340.
- For web site development, implementation and maintenance, see *ARCS* primary 6450.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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APPENDIX A

EXPANDED ARRANGE QUALIFIERS

31100-20 Financial accounting and reporting advice and issues case files
 The folders and subfolders within this secondary may be subdivided as needed. The following list reflects the current organization of the case files.

CATEGORY	ISSUE (Code &/or Name)	SUB-ISSUE
Assets	Assets - General	
Assets	Cash	As needed
Assets	Temporary investments	
Assets	Accounts and notes receivable	
Assets	Impaired loans	
Assets	Inventories	
Assets	Prepaid expenses	
Assets	Long-term investments	
Assets	Interests in joint ventures	
Assets	Property, plant and equipment	
Assets	Good will and other intangible assets	
Assets	Impairment of long-lived assets	
Expenses	Expenses - General	
Liabilities	Liabilities - General	
Liabilities	Leases	
Liabilities	Deferred charges	
Liabilities	Long-term debt	
Liabilities	Share capital	
Liabilities	Surplus	
Liabilities	Reserves	
Liabilities	Contractual obligations	
Liabilities	Contingencies	
Liabilities	Subsequent events	
Net Equity	Net Equity - General	
Net Equity	Revenue	
Net Equity	Non-monetary transactions	
Net Equity	Related party transactions	
Specialized areas	Specialized areas - General	
Specialized areas	Research and development costs	
Specialized areas	Employee future benefits	
Specialized areas	Income taxes	
Specialized areas	Long lived assets and discontinued operations	
Specialized areas	Extraordinary items	
Specialized areas	Earnings per share	

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Specialized areas	Capital transactions	
Specialized areas	Accounting for government assistance	
Specialized areas	Investment tax credits	
Specialized areas	Economic dependence	
Specialized areas	Interest capitalized – disclosure considerations	
Specialized areas	Financial instruments – disclosure and presentation	
Specialized areas	Stock based compensation and other payments	
Specialized areas	Pension plans	
Specialized areas	Life insurance enterprises	
Specialized areas	Future oriented financial information	
Crown corporations	Crown corporations - General	
	“Name of Crown”	
Ministries	Ministries – General	
	“Name of Ministry”	
SUCHs	SUCHs – General	
	“Name of School, University, College or Health Authority”	
Govt organization	Govt organization - General	
	“Name of other government organization”	
Other	“Name of specific Project/Issue”	

31300-20 Annual legislated financial report working case files

The folders and subfolders within this secondary are subdivided first by fiscal year and report, then by sub-folder as needed. The following list provides examples of the organization of the case files.

FY##	Report	Function	Project
FY06	BB		
	G&I		
	PA	CRF	Each Statement and Schedule working file
		Summary	Each Statement and Schedule working file
		Format & Publication	
		Minister’s Information	
FY05	BB		
	G&I		
	PA		
FY04	BB		
	G&I		
	PA		

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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OFFICE OF THE COMPTROLLER GENERAL

OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

INDEX

This index provides an alphabetical guide to ORCS subject headings and relevant primary number(s). It should enable the user to locate the primary number(s) in which documents relating to a specific subject or function may be classified. It should also aid the user in retrieving, by subject, documents which have been classified and filed.

Employees responsible for records classification should use this index as a means of access to the contents of ORCS. Once they have located what appear to be relevant index entries for a given subject, they should refer to the primary or primaries listed in order to determine which is the correct classification and also to determine the correct secondary. Often, the primary scope notes will clarify whether or not a document should be classified in a given primary. Primary scope notes should be read carefully as they delineate a primary's subject and content.

This index contains an alphabetical listing of:

- a) all keywords which appear in primary titles;
- b) all keywords which appear in secondary titles;
- c) keywords which appear in primary scope notes;
- d) common synonyms for indexed keywords; and
- e) common abbreviations.

Cross-references:

"See" references indicate that the subject heading sought is indexed under an alternate entry (a more appropriate keyword, a full or official name, etc.).

"See also" references are used when additional information can be found in another entry.

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- A -	
ACCOUNTING ISSUES MANAGEMENT	31100
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- corporate policy related to accounting	31100
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- internal audit	33000
- ministry VCRP	32700
- procurement governance operational report	32500
- procurement reports from ministries	32700
- procurement summary reports	32500
APPROPRIATION AUTHORIZATION CHANGES	31300
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ASSISTANT DEPUTY MINISTERS OF CORPORATE SERVICES COUNCIL	ARCS 204-20

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
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- corporate	33000
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- liaison with Accounting and Financial Reporting	31300
AUDITS	
- client relations and correspondence	33200
- methodology	33000
- program guides and manuals	33000
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- project, "correspondence" files	33300
- project, operational (audits of clients)	33300
- recommendations	33300
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- review of	31200
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
CLASSIFICATION CREATION AND CHANGES	31200
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- permanent planning internal audit	33200
- self risk assessment	33000
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<i>CORE POLICY AND PROCEDURES MANUAL (CPPM)</i>	30300
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
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CROSS GOVERNMENT SUMMARY REPORT, PAYMENT REVIEW	34200
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
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FINAL SYSTEM REPORTS OF PAYMENT REVIEWS	34200
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- advice	32100
- interpretation	32100
- issues management	32100
- project management	32300
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- operational (quarterly, monthly, ad hoc and non-legislated annual reports)	31400
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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- development projects ARCS 6450-20
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- development of 30000 ARCS 6450-20

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- development of 30000 ARCS 6450-20

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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PROCUREMENT COUNCIL	ARCS 204-20
PROGRAM	
- development	ARCS 400-20
- evaluation	ARCS 410-20
PUBLIC ACCOUNTS	31300
- minister's script	31300
- Q -	
QUARTERLY REPORTS	
- financial (operational)	31400
- payment review	34200
- R -	
RECOMMENDATIONS	
- payment review	34100, 34200
- VCRP	32700
RECONCILIATION, LEGAL ENCUMBRANCE	30200
RECOVERY OF FUNDS, PAYMENT REVIEW	34300
REFERENCE MATERIAL	ARCS 358-20
REFUNDS, PAYMENT REVIEW	34300
REGULATIONS, DEVELOPMENT OF	ARCS 135
REMISSIONS, DEBT	32000

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
REPORTS	
- <i>Agreement on Internal Trade Report</i>	32500
- collected internal audit	33300
- corporate policy exceptions	32200
- detailed findings	34200
- document request	34200
- financial (administrative)	ARCS 1180
- financial (operational)	31400
- internal audit, annual and monthly	33000
- internal audits	33300
- legal encumbrance	30200
- ministry VCRP annual and ad hoc	32700
- non-financial	ARCS 440 to 448
- payment review	34200
- possibilities report, legal encumbrance	23600
- procurement governance operational	32500
- request for recovery/refund	34200
- vendor complaint review process (VCRP)	32700
 REQUEST FOR RECOVERY/REFUND REPORT	 34200
 RESPONSE TO ACCOUNTING BODY POLICIES	 31100
 RESPONSIBILITY CENTRES	 31200
 REVIEWS	
- chart of accounts	31200
- clients' financial business practices, frameworks and systems	32100
- control framework	34100
- special investigative	34200
- vendor complaint review process (VCRP)	32700
 ROLL-UPS	 31200
 RISK ASSESSMENT DATABASE	 33000
 - S -	
 SENIOR FINANCIAL OFFICERS COUNCIL	 ARCS 204-20
 SERVICE LINES	 31200
 SET-OFFS, LEGAL ENCUMBRANCES	 23610

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
SPECIAL INVESTIGATIVE PAYMENT REVIEW	34200
STANDARDS (see POLICY)	
STOB (STANDARD OBJECT)	31200
STRATEGIC AND BUSINESS PLANNING	ARCS 400
SYSTEMIC IMPROVEMENTS PAYMENT REVIEW	34200
SYSTEMIC INITIATIVES PAYMENT REVIEW	34200
STOP PAYS, LEGAL ENCUMBRANCES	23620
- T -	
TECHNICAL GUIDES (see POLICY)	
TOOL KITS (see POLICY)	
TRACKING	
- corporate policy	30300
- legal encumbrance	30200
- internal audits	33300
- stakeholder documents, payment review	34200
TRAINING	
- accounting policy	30300
- Chart of Accounts	30300
- financial management	32400
- procurement governance courses and curricula	32600
TREASURY BOARD	
- directives	ARCS 195-03
- submissions	ARCS 1250-20

- U -

UNCLAIMED PROPERTY (see previous ORCS schedule
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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- V -	
VCRP (VENDOR COMPLAINT REVIEW PROCESS)	32700
VENDOR	
- legal encumbrance	30200
- set-offs	30200
VENDOR COMPLAINT REVIEW PROCESS (VCRP)	32700
- advice	32700
- reports	32700
- recommendations	32700
- reviews	32700
- summary reports	32700
- vendor complaints	32700
VOTE MONITORING	31400
- W -	
WEB SITES	
- development of	ARCS 6450-20
- internet OCG	30000
- intranet OCG	30000
- X -	
- Y -	
YEAR-END INSTRUCTIONS	31300
- Z -	