

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

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**GOVERNMENT RECORDS SERVICE**

## ORCS REGISTER OF AMENDMENTS

This register lists all approved changes made to the *Office of the Comptroller General ORCS*, in ascending order (i.e., the most recent changes appear first). Each amendment is uniquely identified as follows:

- **Formal amendments:** Schedule application number assigned to the amendment and used during the review and approval process; e.g., 123456.
- **Administrative amendments:** ADAM plus a registration number issued by Government Records Service (GRS); e.g., ADministrative AMendment number thirty-eight is ADAM 38.

For more information about the changes listed here, see the relevant section, primary, and/or secondary; the *ORCS* may also have an appendix that provides a more detailed summary of changes.

**Original schedule approval date: November 22, 2007**

Unique identifier (ADAM # or Schedule #)	Date Approved	Section/ Primary/ Secondary	Changes
189836	2017-09-08	Section 1, Section 5, and Information System Overview	OCGE ORCS Section 1 revised, OCGE ORCS Section 5 revised, Payment Review System (PRS) updated to reflect changes in Sections 1 and 5.

**INFORMATION SCHEDULE APPROVAL**

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

Ministry of Finance  
Office of the Comptroller General  
Corporate Compliance and Controls Monitoring Branch

**Scope of Schedule:**

The purpose of this amendment is to reflect changes to retention periods, to define SO (superseded/obsolete) file closure triggers, to streamline and simplify language in primaries and secondaries, including closing one primary due to lack of use, and to reflect transfer of functions from secondary 34200-50 Special investigative review case files to OCG – Investigations Unit.

The retention periods specified in this schedule meet all operational, fiscal, legal, and audit requirements.

For more information, see the attached schedule.

Earliest date of records covered by this schedule: April 1, 2005

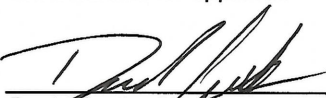
The government body endorses this schedule and its implementation.

Authorization on file

Stuart Newton, Comptroller General

Date

The Information Management Advisory Committee recommends this schedule for approval.

  
David Curtis, Chair

June 28/17  
Date

**APPROVED BY THE CHIEF RECORDS OFFICER:**

  
Cheryl Werezanski-Yolland  
*David Curtis*

Sept 8, 2017  
Date

*The attached schedule was developed in consultation with staff and managers who conduct the operational functions in the creating agency. It has also been reviewed by appropriate Government Records Service staff to ensure it meets scheduling and appraisal standards, and reflects sound recordkeeping practices.*

Schedule Developer: Sarah Jensen

Endorsed by Government Records Service.

  
Alex Wright, Sr. Director  
Date

June 22, 2017

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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### OFFICE OF THE COMPTROLLER GENERAL

### OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

### EXECUTIVE SUMMARY FOR AMENDMENT 1

This *Operational Records Classification System (ORCS)* amendment updates the classification system and retention and disposition schedule for the operational records created by the Corporate Compliance and Controls Monitoring Branch (3CMB), Office of the Comptroller General (OCG), Ministry of Finance under the *Financial Administration Act* (RSBC 1996, c. 138) and the *Financial Information Act* (RSBC 1996, c. 140). This amendment was initiated to reflect changes to retention periods, to define SO (superseded/obsolete) file closure triggers, to streamline and simplify language in primaries and secondaries, including closing one primary due to lack of use, and to reflect transfer of functions from secondary 34200-50 Special investigative review case files to OCG – Investigations Unit.

The records in this amendment document the compliance monitoring and the legal encumbrance processes.

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

This *ORCS* amendment covers records created and received since April 1, 2005.

The following summary describes the records covered by this *ORCS* amendment and identifies their retention periods and final dispositions. In this summary, records are linked to the *ORCS* by primary and secondary numbers. Please consult relevant primaries for further information.

- 1) Policy and procedures  
(secondaries 30200-00, 34000-00) SO 5y FR

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

- 2) Systems SO nil DE

The Systems Section provides descriptions of electronic systems and classifications for the records residing on them. The data on the systems are described under the appropriate primary and secondary classifications.

Unless otherwise noted, each system will be destroyed when the records/data on it have been migrated to a new system performing the same function, or

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

when the relevant retention schedules have elapsed, or the information has been preserved elsewhere.

### 3) 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. Any information from these records that has ongoing value is adequately documented under secondaries with longer retentions and/or full or selective retention appraisals within the *ORCS* or in *ARCS*, such as summary reports, policy records, executive briefing notes (*ARCS* secondary 280-20), and annual service plan reports (*ARCS* secondary 400-02). These records have no enduring value to government at the end of their scheduled retention periods.

END OF EXECUTIVE SUMMARY

## 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  
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.

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><br>(secondary -00 throughout <i>ORCS</i> ) | 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><br>(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><br>(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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A      SA      FD

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) (secondary 30300-03)	SO SO	5y 5y	FR 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 <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.			
8) <u>Corporate financial management policy exemption case files</u> (secondary 32200-20)	SO	5y	FR
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> (secondary 32500-02)	FY+5y	nil	FR
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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### OFFICE OF THE COMPTROLLER GENERAL OPERATIONAL RECORDS CLASSIFICATION SYSTEM TABLE OF CONTENTS

#### USEFUL INFORMATION

#### EXECUTIVE SUMMARY FOR AMENDMENT 1

#### EXECUTIVE SUMMARY

SECTION 1	30000 - 30999	OFFICE OF THE COMPTROLLER GENERAL
SECTION 2	31000 - 31999	FINANCIAL REPORTING AND ACCOUNTING
SECTION 3	32000 - 32999	FINANCIAL AND PROCUREMENT MANAGEMENT
SECTION 4	33000 - 33999	INTERNAL AUDIT SERVICES
SECTION 5	34000 - 34999	COMPLIANCE MONITORING

ISO SECTION	CAS Oracle /GL	Corporate Accounting System (CAS) Oracle 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

#### APPENDIX A EXPANDED ARRANGE QUALIFIERS

#### APPENDIX B SUMMARY OF AMENDMENTS

#### INDEX

## USEFUL INFORMATION

### Key to Information Schedule Codes and Acronyms:

Information Schedule titles:	<b>ARCS</b> = <i>Administrative Records Classification System</i> <b>ORCS</b> = <i>Operational Records Classification System</i>
Office information:	<b>OPR</b> = Office of Primary Responsibility
Records life cycle:	<b>A</b> = Active <b>SA</b> = Semi-active <b>FD</b> = Final Disposition
Active and semi-active period codes:	<b>CY</b> = Calendar Year <b>FY</b> = Fiscal Year <b>NA</b> = Not Applicable <b>SO</b> = Superseded or Obsolete <b>w</b> = week <b>m</b> = month <b>y</b> = year
Final disposition categories:	<b>DE</b> = Destruction <b>FR</b> = Full Retention <b>SR</b> = Selective Retention <b>OD</b> = Other Disposition <b>NA</b> = Not Applicable
Special flags:	<b>FOI</b> = Freedom of Information/Protection of Privacy <b>PIB</b> = Personal Information Bank <b>VR</b> = Vital Records

The following links provide additional resources for managing your information:

- [ARCS and ORCS User Guide.](#)
- [Special schedules for records that are not covered by ARCS and ORCS.](#)
- [Legislation, policies, and standards for managing records in the BC Government.](#)
- [Tips, guides, and FAQs on related topics.](#)
- [Records Officer contact information.](#)

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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.

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A      SA      FD

### SECTION 1

30000 – OFFICE OF THE COMPTROLLER GENERAL – 30999

#### TABLE OF CONTENTS

30000 OFFICE OF THE COMPTROLLER GENERAL - GENERAL

30100 ACTIVITY-BASED MANAGEMENT

30200 LEGAL ENCUMBRANCE

30300 CORPORATE POLICY AND PROCEDURE DEVELOPMENT

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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

- non-OPR

SO

nil

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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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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SA =	Semi-active	FY =	Fiscal Year	DE =	Destruction
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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 is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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

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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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

### 30200      LEGAL ENCUMBRANCE

Records relating to attaching 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. 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 former Corporate Accounting System (CAS), now Corporate Financial System (CFS). Once the systems report that the funds have been attached, CFS 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 CFS, 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.

For legal opinions, see *ARCS* secondary 350-20.

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

For system descriptions, see the Information System Overview Section.

Unless otherwise specified below, the ministry OPR (Legal Encumbrance Section) will retain these records for:

FY+2y      nil      DE

(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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			<u>A</u>	<u>SA</u>	<u>FD</u>
30200	<u>LEGAL ENCUMBRANCE</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	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Encumbrance Request Log (ERL) (includes details of the legal order) (covers data for tracking encumbrance requests)		SO	nil	DE
	SO = when the encumbrance request is closed and is no longer required for reference purposes				
-03	Legal encumbrance diverted payment reports (includes CFS and CHIPS daily reports) (arrange by report type and date)		FY+2y	4y	DE
	7y = The seven-year retention period meets fiscal and audit requirements and provides a reasonable period of time to identify issues and resolve anomalies.				
-04	Legal encumbrance monthly reconciliations (covers vendor and employee reconciliations) (includes CFS and CHIPS monthly reports and CHIPS bi-weekly payroll reports) (arrange by type of reconciliation, then by month)		FY+2y	4y	DE
	7y = The seven-year retention period meets fiscal and audit requirements and provides a reasonable period of time to identify issues and resolve anomalies.				

(continued on next page)

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

### 30200      LEGAL ENCUMBRANCE (continued)

PIB	-20	Legal encumbrance case files	SO+3y	4y	DE
		(includes legal order, set-off approval form, CHIPS and/or CFS print screens, copies of legal opinions and copies of payment documentation)			
		(arrange by fiscal year and four digit sequential number)			
		SO = when the legal order or set-off is resolved or withdrawn			
		7y = The seven-year retention period meets fiscal and audit requirements and provides a reasonable period of time to identify issues and resolve anomalies.			

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

### 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 =	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

### 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	CY = Calendar Year	SO = Superseded or Obsolete
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		<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)  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.	SO	5y	FR
-03	Corporate policy manual - approved (includes approved policy, standard, procedure, guideline) (arrange by chapter and section of the manual)  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.	SO	5y	SR
-04	Corporate policy tracking systems (electronic database) (includes spreadsheets) (continued on next page)	SO	nil	DE

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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	CY = Calendar Year	SO = Superseded or Obsolete
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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

### 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.

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FD =	Final Disposition	NA =	Not Applicable	SR =	Selective Retention
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A      SA      FD

### SECTION 2

#### 31000 - FINANCIAL REPORTING AND ACCOUNTING – 31999

##### TABLE OF CONTENTS

31000	FINANCIAL REPORTING AND ACCOUNTING - GENERAL
31100	- ADVICE AND ISSUES
31200	CHART OF ACCOUNTS
31300	LEGISLATED ANNUAL FINANCIAL REPORTS
31400	OTHER FINANCIAL REPORTS

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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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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

SO

5y

FR

- non-OPR

SO

nil

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  
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  
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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)

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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

- non-OPR

SO      nil      DE

-01      General

-20      Financial accounting and reporting advice and issues case files

SO+2y      5y      DE

(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 = 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)

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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<br>(covers background information and research)<br>(includes exposure draft, invitation to comment, draft and final response)<br>(arrange by accounting body, then by exposure draft, issue or document) | SO+2y | 5y | DE |
|-----|--|-------|----|----|

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  
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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)

A =	Active	CY =	Calendar Year	SO =	Superseded or Obsolete
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			<u>A</u>	<u>SA</u>	<u>FD</u>
31200	<u>CHART OF ACCOUNTS</u> (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  
 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.

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)

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

## 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
-----	-------------------------	-------	----	----

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
-----	--	-------	----	----

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
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

### 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
PUR =	Public Use Records	y =	year	FOI =	Freedom of Information/Privacy
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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
-----	---	-------	----	----	----

- non-OPR      SO      nil      DE

-01	General				
-02	Vote monitoring		SO	nil	DE

-20	Financial report case files (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)		FY+2y	5y	DE
-----	--	--	-------	----	----

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
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

### 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
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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.

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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



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A      SA      FD

### SECTION 3

#### 32000 - FINANCIAL AND PROCUREMENT MANAGEMENT - 32999

##### TABLE OF CONTENTS

#### 32000 FINANCIAL MANAGEMENT - GENERAL

- 32100 - ADVICE AND ISSUES
- 32200 - POLICY EXEMPTIONS
- 32300 - CORPORATE PROJECTS
- 32400 - TRAINING

#### 32500 PROCUREMENT GOVERNANCE - GENERAL

- 32600 - TRAINING
- 32700 - VENDOR COMPLAINT REVIEW

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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

## 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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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

### 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.

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

## 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	SO	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.

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

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A      SA      FD

## 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)

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

### 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.

A =          Active  
SA =        Semi-active  
FD =        Final Disposition  
PIB =       Personal Information Bank  
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CY = Calendar Year  
FY = Fiscal Year  
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w = week m = month  
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SO = Superseded or Obsolete  
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A      SA      FD

## 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

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
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A      SA      FD

## 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

SO

5y

FR

- non-OPR

SO

nil

DE

-01      General

-02      Financial management training curriculum - final  
(includes exercises, lesson plans and samples of exams)

SO

5y

DE

SO = when curriculum is updated or revised

(continued on next page)

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

CY = Calendar Year  
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32400 FINANCIAL MANAGEMENT - TRAINING (continued)

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

SO = when curriculum is complete

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

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

### 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

(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>
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	- 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.					

(continued on next page)

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A      SA      FD

### 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 (includes requests for clarification, reviews, reports, response letters and copies of legal opinions and briefing notes) (arrange by client name or by topic)	SO	nil	DE
-----	--	----	-----	----

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.

A =	Active
SA =	Semi-active
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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
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A      SA      FD

## 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	SO	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

(continued on next page)

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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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A      SA      FD

## 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

SO

5y

FR

- non-OPR

SO

nil

DE

-01      General

(continued on next page)

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

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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		<u>A</u>	<u>SA</u>	<u>FD</u>
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)			

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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.

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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.

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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.

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33000 INTERNAL AUDIT SERVICES - GENERAL (continued)

For quality assurance reviews, see *ARCS* primary 410.

FY+2y      nil      DE

SO      nil      DE

SO      5y      FR

FY+3y      4y      FR

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

SECT 4 - 4

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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		<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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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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PIB =	Personal Information Bank	w =	week m = month	FR =	Full Retention
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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	SO	5y	FR
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		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
--	--	------------------	-----------	------------	----

-01	General				
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-02	Consolidated client audit plans		FY+1y	5y	FR
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(secondary is closed to new files as of March 2005)

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

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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
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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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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

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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

## 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

- non-OPR

SO

nil

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  
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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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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
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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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)

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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## 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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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

### SECTION 5

#### COMPLIANCE MONITORING

#### PRIMARY NUMBERS

3 4 0 0 0 - 3 4 9 9 9

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.

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

### SECTION 5

34000 – COMPLIANCE MONITORING - 34999

#### TABLE OF CONTENTS

- 34000 COMPLIANCE MONITORING - GENERAL
- 34100 CONTROL FRAMEWORK REVIEW  
(superseded by primary 34000)
- 34200 COMPLIANCE MONITORING PROCESS
- 34300 COMPLIANCE MONITORING REPORTING

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

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A      SA      FD

### 34000 COMPLIANCE MONITORING - GENERAL

Records not shown elsewhere in the compliance 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.

This primary also includes control framework reviews. Branch staff review, test, and analyze control frameworks in order to identify gaps and to provide recommendations to the organization. These reviews may result in systemic improvements or in operating policy changes.

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

For committees, see *ARCS* primary 200.

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 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.

(continued on next page)

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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			<u>A</u>	<u>SA</u>	<u>FD</u>
34000	<u>COMPLIANCE MONITORING - GENERAL</u> (continued)				
	Unless otherwise specified below, the ministry OPR (Corporate Compliance and Controls Monitoring Branch – 3CMB) 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>	DE
-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
	SO = when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes				
	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 (supersedes secondary 34100-20 Control framework review case files) (includes policy drafts, business routine changes, recommendations, and responses) (arrange by policy) (covers records relating to the development of 3CMB policy, procedures, standards, and guidelines, as well as control framework review documentation)		SO	5y	DE
	SO = when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes				
	NOTE: The approved policy is classified under secondary -00.				
	(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

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		<u>A</u>	<u>SA</u>	<u>FD</u>
34000	<u>COMPLIANCE MONITORING - GENERAL</u> (continued)			
-30	Compliance and controls policy interpretation case files (supersedes secondary 34200-60 Systemic improvement case files) (includes decision requests, decision forms, risk reviews) (arrange by policy) (covers records relating to policy interpretation, payment review recommendations [e.g., systemic initiatives], and responses to recommendations)	SO	5y	DE
	SO = when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes			

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
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34200 COMPLIANCE MONITORING PROCESS

(continued on next page)

SECT 5 - 6

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

A      SA      FD

## 34200 COMPLIANCE MONITORING PROCESS (continued)

SO = when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes

NOTE: For records related to the development of sampling plans, see secondary 34200-21.

-01 General

-02 Audit routines

(includes planning and audit routines)

SO

7y

DE

SO = upon publication of fiscal year report

7y = The seven-year semi-active retention period meets fiscal and audit requirements and provides enough time for reference in subsequent planning.

NOTE: For records related to the development of audit routines, see secondary 34200-21.

NOTE: Paper copies printed for temporary purposes may be destroyed under special schedule 102901 (*Transitory Records*).

-03 Payment review data population log file

(arrange by ACL project or batch, then by data population)

FY+6y

nil

DE

7y = The seven-year retention period meets fiscal and audit requirements.

-04 Payment review stakeholder document tracking system

(superseded by 34200-25 Payment review data files)

-05 Final system reports of payment reviews

(includes correspondence, reports)

(covers the Detailed Findings Report, the Request for Recovery/Refund Report, and Delegated Authority Report)

FY+6y

nil

DE

(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 is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

A      SA      FD

## 34200 COMPLIANCE MONITORING PROCESS (continued)

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

- 20 Analytical report case files  
(superseded by secondary 34300-20 Document request administration case files and 34300-25 Final analytical report case files)

- 21 Compliance and monitoring development case files      SO      7y      DE  
(covers records relating to the development of sampling plans and audit routines)

SO = upon publication of fiscal year report

7y = The seven-year semi-active retention period meets fiscal and audit requirements and provides enough time for reference in subsequent planning.

NOTE: Final copies of audit routines are classified under 34200-02 and final sampling plans under 34200-00.

- 25 Payment review data files      FY+6y      nil      DE  
(supersedes 34200-04 Payment review stakeholder document tracking system)  
(electronic database records)  
(covers the review process)  
(arrange by review batch)

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      SO      nil      DE  
(covers Audit Command Language [ACL] data files)  
(includes XML data files)  
(arrange by ACL project or batch, then by data population)

SO = upon publication of fiscal year report

(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

## 34200 COMPLIANCE MONITORING PROCESS (continued)

- 40      Payment review documentation case files      SO      nil      DE  
                  (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 =    when the review is complete

NOTE: Documentation is returned to the stakeholder or  
          deleted.

NOTE: General communications with the stakeholder are  
          classified under secondary 34300-40.

- 45      PRS administrative data files      SO      nil      DE  
                  (secondary closed)

NOTE: Scheduling of these records is covered in the PRS  
          Information System Overview Section.

- 50      Special investigative review case files      Fy+2y      4y      FR  
                  (secondary closed – function transferred to OCG -  
                  Investigations Unit)

NOTE: OCG – Investigations Unit classifies these records  
          under secondary 33300-20 Audit project case files.

- 51      Special investigative request files      FY+2y      4y      DE  
                  (includes data request forms)  
                  (covers records relating to requests for data from the  
                  OCG - Investigations Unit)

7y:      The seven-year retention period ensures the records  
          are available for a sufficient period of time to support  
          investigations and for review and reference purposes.

- 60      Systemic improvement case files  
                  (superseded by secondary 34000-30 Compliance and  
                  controls policy interpretation case files)

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

### 34300 COMPLIANCE MONITORING REPORTING

Records related to reporting on the results of the compliance monitoring review process.

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), performance management reports or reports on payment reviews which are provided to stakeholders (e.g., Document Request Reports, Detailed Findings Report and Request for Recovery/Refund Report).

This primary also covers the administrative process of requesting and obtaining payment review documents (see secondary 34200-40) from government organizations, as well as records relating 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 resolution of recoveries and refunds from these organizations.

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

For information technology reports, see ARCS primary 6820.

For liaison with other branches in the Office of the Comptroller General, see ARCS primary 230-20.

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

For performance management reports, see ARCS secondary 400-20.

For statistical reports, see ARCS primary 400.

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

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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			<u>A</u>	<u>SA</u>	<u>FD</u>
34300	<u>COMPLIANCE MONITORING REPORTING</u> (continued)				
	Unless otherwise specified below, the ministry OPR (Corporate Compliance and Controls Monitoring Branch – 3CMB) 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>	DE
-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	DE
	SO = when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes				
-01	General				
-02	Communication bulletins (web site records)		FY+2y	4y	DE
-20	Document request administration case files (supersedes secondary 34200-20 Analytical report case files) (includes document request reports, overdue document requests, and reporting plans) (arrange by organization or by project) (covers records relating to requests for ad-hoc reports and cross-government summary, corporate and quarterly reports, as well as all supporting documentation, data, background analysis, and draft reports)		SO	nil	DE
	SO = upon publication of final report				
	NOTE: When reports are declared as final, they are reclassified under secondary 34300-25.				
-25	Final analytical report case files (supersedes secondary 34200-20 Analytical report case files)		FY+2y	4y	DE
	(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

## 34300 COMPLIANCE MONITORING REPORTING (continued)

(includes final ad-hoc, cross-government summary, corporate and quarterly reports, and signed request for recovery/refund reports)  
(arrange by project)

7y = The seven-year retention period meets fiscal and audit requirements and provides a sufficient period of time for reference purposes.

NOTE: For drafts and working copies, see secondary 34300-20 Document request administration case files.

-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)

7y = The seven-year semi-active retention period meets fiscal and audit requirements and provides enough time for subsequent reference and review.

-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 (34000-30) or a control framework review (34000-20), reclassify the relevant documents to the appropriate secondary.

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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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		

## **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.

## **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).

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

#### **Technical Maintenance**

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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### **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.

## **INFORMATION SYSTEM OVERVIEW**

### **Name of Creating Agency**

Ministry of Finance  
Office of the Comptroller General (OCG)  
Corporate Compliance and Controls Monitoring Branch (3CMB)

### **System Title**

Payment Review System (PRS)

### **Purpose**

The Payment Review System tracks and helps manage the lifecycle of compliance review projects (also known as batches), including any recovery of funds and reports on payment review findings. PRS also holds 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)
- compliance 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], now Corporate Financial System (CFS), Open Data Exchange) to data files. Using the payment review population procedures and a tool called ACL – (see [www.acl.com](http://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 CFS 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**

PRS outputs include 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.



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### 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.

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

#### Inputs

Secondary No.	Secondary Title
34000-30	Compliance and controls policy interpretation case files
34200-30	Payment review data population case files
34200-40	Payment review documentation case files

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

#### Outputs

Secondary No.	Secondary Title
34000-30	Compliance and controls policy interpretation case files
34300-20	Document request administration case files
34200-05	Final system reports of payment reviews
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 ARCS 6820-05.
- For IT projects, see ARCS 6450-20.
- For reports and statistics, see ARCS 400 and 440.
- For user ids and access authority files, see ARCS 470-40.
- For transitory electronic data processing (EDP) records, see special schedule 102902.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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### **System Scheduling and Disposition**

The system (or any parts of the system), and supporting tables data, will be destroyed when all data have been migrated to a new system performing the same function, or 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.

## **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.

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

### **Classification**

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### 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.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult 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](http://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.

#### **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

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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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

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult 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**

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**

<b>Secondary No.</b>	<b>Secondary Title</b>
30000-02	Office of the Comptroller General internet web site

#### **Records on the Web Site**

<b>Secondary No.</b>	<b>Secondary Title</b>
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
33300-20	Audit project case files

#### **Other Related Records**

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

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- 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

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.

### 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

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.

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

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
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This concordance table is intended as a general guide for transition between the old and new versions of this *ORCS*. The new classifications and retentions are to be applied to all relevant digital and physical operational records, both in the office and in storage. When converting old files to the new *ORCS*, you will need to check file contents to ensure that the recommended replacement secondary is appropriate for that particular file.

Scope notes, qualifiers, secondary notes, and x-references have been extensively altered throughout this *ORCS*. A summary of key changes to titles, retention periods, and superseded secondaries are listed below.

#### NOTE FOR SECONDARIES WHICH ARE LISTED AS CLOSED:

Secondaries are closed when a function has ceased, such as a program being closed, suspended, or transferred. Any records that still exist under a closed secondary can carry out the remaining lifespan according to the retention schedule – the closed secondary remains in the *ORCS* to allow for this to happen. Unless otherwise indicated, no reclassification is necessary.

#### SECTION 1

30200-02	Legal encumbrance control and tracking logs	Title changed to ENCUMBRANCE REQUEST LOG (ERL)  Previous SO statement was “when the record is seven years old and is no longer required for reference purposes”	UNCHANGED : SO nil DE  SO: when the encumbrance request is closed and is no longer required for reference purposes
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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
30200-03	Legal encumbrance diverted payment reports	New 7 year rationale statement: The seven-year retention period meets fiscal and audit requirements and provides a reasonable period of time to identify issues and resolve anomalies.	UNCHANGED: FY+2y 4y DE
30200-04	Legal encumbrance monthly reconciliations	New 7 year rationale statement: The seven-year retention period meets fiscal and audit requirements and provides a reasonable period of time to identify issues and resolve anomalies.	UNCHANGED: FY+2y 4y DE
30200-20	Legal encumbrance case files	New 7 year rationale statement: The seven-year retention period meets fiscal and audit requirements and provides a reasonable period of time to identify issues and resolve anomalies.	UNCHANGED: SO+3y 4y DE
SECTION 5			
34000	Compliance and Controls Monitoring - General	Title changed to COMPLIANCE MONITORING – GENERAL to reflect section title change  OPR updated to Corporate Compliance and Controls Monitoring Branch (3CMB)	

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34000-00	Policy and procedures	SO defined	UNCHANGED: SO 5y FR  SO: when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes
34000-20	Compliance and controls policy development case files	Supersedes secondary 34100-20 Control framework review case files  Retention period for secondary 34100-20 changed from SO 7y DE	UNCHANGED: SO 5y DE
34000-30	Compliance and controls policy interpretation case files	Supersedes secondary 34200-60 Systemic improvement case files  Retention period for secondary 34200-60 changed from FY+2y 4y DE	UNCHANGED: SO 5y DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34100	Control Framework Review	Primary Closed  Superseded by primary 34000 Compliance Monitoring - General	
34100-20	Control framework review case files	Superseded by primary 34000-20 Compliance and controls policy development case files	SO 5y DE
34200	Payment Review Process	Title changed to COMPLIANCE MONITORING PROCESS  OPR updated to Corporate Compliance and Controls Monitoring Branch (3CMB)	
34200-00	Policy and procedures	SO defined	UNCHANGED SO 5y DE  SO: when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34200-02	Audit routines	Retention period changed from SO+5y nil DE  SO trigger was changed from “when all the reviews that have been created using the audit routine have been destroyed”  Addition of 7 year rationale statement	SO 7y DE  SO: upon publication of fiscal year report
34200-03	Payment review data population log	Addition of 7 year rationale statement	UNCHANGED: FY+6y nil DE
34200-04	Payment review stakeholder document tracking system	Secondary superseded by 34200-25 Payment review data files  This is not a separate system. This information is tracked in the Payment Review System (PRS).	FY+6y nil DE
34200-05	Final system reports of payment reviews	Addition of includes qualifier  Covers note expanded	UNCHANGED FY+6y nil DE

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34200-20	Analytical report case files	Superseded by secondary 34300-20 Document request administration case files and secondary 34300-25 Final analytical report case files to better align the reporting function  For secondary 34300-20 retention period changed from FY+6y nil DE	SO nil DE  SO: upon publication of final report  For secondary 34300-25 retention period UNCHANGED: FY+6y nil DE
34200-21	Compliance and monitoring development case files	NEW	SO 7y DE  SO: upon publication of fiscal year report
34200-30	Payment review data population case files	SO defined	UNCHANGED: SO nil DE  SO: upon publication of fiscal year report
34200-40	Payment review documentation case files	Retention changed from SO NA NA  Inclusion of NOTE to reflect process change. Documentation is returned to the stakeholder or deleted from SharePoint.	SO nil DE  SO: when the review is complete

[Key to ARCS/ORCS Codes and Acronyms](#)



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34200-45	PRS administrative data files	Secondary closed  Covered in PRS Information System Overview Section	
34200-50	Special investigative review case files	Function transferred to OCG - Investigations Unit  The Investigations Unit uses secondary 33300-20 Audit project case files	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
34200-51	Special investigative request files	NEW  Covers branch's function regarding this process	FY+2y 4y DE
34200-60	Systemic improvement case files	Superseded by secondary 34000-30 Compliance and controls policy interpretation case files  Retention period changed from FY+2y 4y DE	SO 5y DE  SO: when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34300	Liaison services	Title changed to COMPLIANCE MONITORING REPORTING  OPR updated to Corporate Compliance and Controls Monitoring Branch (3CMB)	
34300-00	Policy and procedures	SO defined	UNCHANGED: SO 5y FR  SO: when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes
34300-20	Document request administration case files	Supersedes secondary 34200-20 Analytical report case files  Secondary 34300-20 and secondary 34200-20 (FY+6Y NIL DE) were combined  Qualifiers expanded to accompany expanded scope	UNCHANGED: SO nil DE

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### APPENDIX B: Summary of Amendments to the *Office of the Comptroller General ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
34300-25	Final analytical report case files	Title changed to FINAL ANALYTICAL REPORT CASE FILES  Supersedes secondary 34200-20 Analytical report case files  Qualifier specifies final reports  Moved from primary 34200 Compliance Monitoring Process to better align the reporting function	FY+2y 6y DE
34300-30	Recovery/refund case files	New 7 year rationale statement	UNCHANGED: SO 7y DE
34300-40	Compliance and control monitoring liaison case files	NOTE updated	UNCHANGED: FY+2y 4y DE
Information System Overview	Payment Review System (PRS)	Updated to reflect changes in Section 1 - primary 30200 Legal Encumbrance and Section 5 Compliance and Controls Monitoring	

[Key to ARCS/ORCS Codes and Acronyms](#)

## 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.

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- A -	
ACCOUNTING ISSUES MANAGEMENT	31100
ACTIVITY-BASED MANAGEMENT	30100
AD HOC REPORTS	
- financial (operational)	31400
- ministry VCRP	32700
- payment review	34200
ADVICE (see also RECOMMENDATIONS)	
- corporate policy related to accounting	31100
- corporate financial policy	32100
- corporate payment review policy	34000
- corporate policy related to VCRP	32700
- procurement governance	32500
AGREEMENT ON INTERNAL TRADE (AIT)	ARCS 146
<i>Agreement on Internal Trade Report</i>	32500
ALLEGATIONS TO INTERNAL AUDIT	33300
AMENDMENT OF POLICY (see POLICY)	
ANALYTICAL REPORT, PAYMENT REVIEW	34200
ANNUAL LEGISLATED FINANCIAL REPORTS (e.g., Public Accounts)	31300
- preparation timetable	31300
- year end instructions	31300
ANNUAL REPORTS	
- <i>Agreement on Internal Trade Report</i>	32500
- internal audit	33000
- ministry VCRP	32700
- procurement governance operational report	32500
- procurement reports from ministries	32700
- procurement summary reports	32500
APPROPRIATION AUTHORIZATION CHANGES	31300
ASSESSMENT TOOL (see POLICY)	
ASSISTANT DEPUTY MINISTERS OF CORPORATE SERVICES COUNCIL	ARCS 204-20

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
AUDIT COMMAND LANGUAGE (ACL) DATA FILES	34200
AUDIT PLANS	
- corporate	33000
- client	33200
AUDIT ROUTINES, PAYMENT REVIEW	34200
AUDITOR GENERAL	
- consolidated responses to	30000
- liaison with Accounting and Financial Reporting	31300
AUDITS	
- client relations and correspondence	33200
- methodology	33000
- program guides and manuals	33000
- project, administrative (audits of OCG)	ARCS 975
- project, "correspondence" files	33300
- project, operational (audits of clients)	33300
- recommendations	33300
- reports, annual and monthly	33000
- reports for clients	33300

- B -

BI-WEEKLY PAYROLL RECONCILIATION	30200
BRIEFING NOTES	ARCS 280-20
BUSINESS VIEW CRITERIA, PAYMENT REVIEW	ARCS 146-45

- C -

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS	ARCS 160-20
CAS AND CHIPS LEGAL ENCUMBRANCE REPORTS	30200
CHART OF ACCOUNTS (COA)	31200
- review of	31200
CHEQUE REGISTER LEGAL ENCUMBRANCE	30200
CHIPS BI-WEEKLY PAYROLL REPORTS	30200

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
CLASSIFICATION CREATION AND CHANGES	31200
CLIENT (see also STAKEHOLDER)	
- audit plans	33200
- internal audit relations and correspondence	33200
- permanent planning internal audit	33200
- self risk assessment	33000
COLLECTED INTERNAL AUDIT REPORTS	33300
COMMITTEES AND COMMISSIONS	ARCS 200 to 206
COMMUNICATION BULLETINS	34300
COMPLAINTS	
- by vendors	32700
- to internal audit	33300
COMPLIANCE AUDITS	33300
COMPLIANCE MONITORING (see also PAYMENT REVIEW)	34000 to 34300
- corporate policy	30300
- internal operating policy	34000
- procurement policy	30300
CONSOLIDATED REVENUE FUND (CRF)	31100 to 31400
CONTROL FRAMEWORK REVIEW	34000
<i>CORE POLICY AND PROCEDURES MANUAL (CPPM)</i>	30300
<i>CORE POLICY MANUAL (CPM)</i> (see previous ORCS schedule 880967)	
CORPORATE ACCOUNTING SYSTEM (CAS) (see previous ORCS schedule 880967)	
CORPORATE AUDIT PLANS	33000
CORPORATE POLICY	30300
- tracking system	30300
CORPORATE INTERNAL AUDIT COMMITTEE (see DEPUTY MINISTERS' COMMITTEE ON INTERNAL AUDIT)	33000

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
CORPORATE PROJECTS, FINANCIAL MANAGEMENT	32300
CORPORATE REPORT PAYMENT REVIEW	34200
CROSS GOVERNMENT SUMMARY REPORT, PAYMENT REVIEW	34200
- D -	
DATA POPULATION, PAYMENT REVIEW	34200
DEBT WRITE OFFS	32000
DEPUTY MINISTERS' COMMITTEE ON INTERNAL AUDIT	33000
DETAILED FINDINGS REPORT	34200
DEVELOPMENT OF	
- legislation	ARCS 140
- policy (see POLICY)	
- regulations	ARCS 135-20
- web site	ARCS 6450-20
DOCUMENT REQUESTS, PAYMENT REVIEW	34300
- E -	
EMPLOYEE	
- legal encumbrance	30200
- set-offs	30200
ENCUMBRANCES (see LEGAL ENCUMBRANCES)	
ENTERPRISE RISK MANAGEMENT TOOL KIT	33000
EVALUATION OF POLICY	30300
EXCEPTION REPORTS	32200
EXEMPTIONS TO CORPORATE POLICY	32200
EXECUTIVE ISSUES	ARCS 280-40

(continued on next page)



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
EXPOSURE DRAFT, ACCOUNTING	31100
EXTINGUISHMENTS, DEBT	32000
- F -	
FINAL SYSTEM REPORTS OF PAYMENT REVIEWS	34200
<i>FINANCIAL ADMINISTRATION PROCEDURES MANUAL</i> (FAPRO) (see previous ORCS schedule 880967)	
FINANCIAL AUDITS	33300
FINANCIAL MANAGEMENT	
- advice	32100
- interpretation	32100
- issues management	32100
- project management	32300
- training	32400
FINANCIAL MANAGEMENT OPERATING POLICY (FMOP) (see previous ORCS schedule 880967)	
FINANCIAL REPORTS	
- administrative	ARCS 1180-20
- annual legislated (e.g., Public Accounts)	31300
- operational (quarterly, monthly, ad hoc and non-legislated annual reports)	31400
FORENSIC AUDITS	33300
- G -	
<i>GENERAL MANAGEMENT OPERATIONS POLICY</i> (GMOP) (see previous ORCS schedule 880967)	
<i>GOVERNMENT MANAGEMENT POLICY SUMMARY</i> (GMPS) (see previous ORCS schedule 880967)	
GUARANTEES AND INDEMNITIES REPORT	31300
GUIDELINE (see POLICY)	

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- H -	
- I -	
IMPLEMENTATION OF POLICY (see POLICY)	
INFORMATION TECHNOLOGY	
- audits	33300
- development projects	ARCS 6450-20
- reports	ARCS 6900 to 6940
INTERNAL AUDITS	33300
- annual and monthly reports	33000
- client correspondence	33200
- client permanent planning	33200
- client relations	33200
- collected reports	33300
- internal policy	33000
- manual	33000
- project "correspondence" files	33300
- requests, complaints and allegations	33300
- tracking logs	33300
INTERNET OCG	30000
- development of	ARCS 6450-20
INTERPRETATION (see ADVICE)	
INTRANET, OCG WEB SITE	30000
- development of	ARCS 6450-20
INVESTIGATIONS, ACCOUNTING	31100
INVESTIGATIVE AUDITS	33300
ISSUE MANAGEMENT	
- accounting	31100
- financial management	32100
- procurement governance	32500

- J -

- K -

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- L -	
LEGAL ENCUMBRANCE	30200
- control and tracking logs	30200
- reconciliations	30200
- reports CAS and CHIPS	30200
LEGAL ORDERS, LEGAL ENCUMBRANCE	30200
LEGISLATED ANNUAL FINANCIAL REPORTS	31300
LEGISLATION, DEVELOPMENT OF	ARCS 140
LIAISON	
- auditor general clients	31300
- compliance and controls monitoring stakeholders	34300
LIBRARY MATERIALS	ARCS 358-20
- M -	
MANUALS (see POLICY)	
METHODOLOGIES (see POLICY)	
MINISTER'S SCRIPT, PUBLIC ACCOUNTS	31300
<i>MINISTERIAL ACCOUNTABILITY REPORT</i>	31300
MINISTRY VCRP	
- reports	32700
- VCRP review	32700
MONITORING OF POLICY (see POLICY)	
MONTHLY REPORTS	
- financial (operational)	31400
- internal audit	33000

- N -

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- O -	
OFFICE OF THE COMPTROLLER GENERAL (OCG)	
- internet web site	30000
- intranet web site	30000
OPERATIONAL AUDITS	33300
- P -	
PAYMENT DIVERSION LIST, LEGAL ENCUMBRANCE	30200
PAYMENT REGISTER, LEGAL ENCUMBRANCE	30200
PAYMENT REVIEW	
- communication bulletins	34300
- data population	34200
- document requests	34300
- documentation	34200
- liaison	34300
- policy	34000
- process	34200
- recommendations	34000, 34200
- recovery/refund	34300
- special investigative	33300, 34200
- stakeholder document tracking	34200
- systemic improvements	34200
- systemic initiatives	34200
- final system reports	34200
PAYROLL RECONCILIATION, LEGAL ENCUMBRANCE	30200
PAYROLL REPORTS	30200
PERFORMANCE MANAGEMENT REPORTS	ARCS 410-20
POLICY AND PROCEDURES	
- compliance and controls, internal operating	34000
- corporate financial	30300
- financial management, exceptions	32200
- internal to OCG	various -00 secondaries
POSSIBILITIES REPORT, LEGAL ENCUMBRANCE	30200
PREPARATION TIMETABLE, ANNUAL LEGISLATED FINANCIAL REPORTS	31300

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
PROCEDURE (see POLICY)	
PROCUREMENT GOVERNANCE OFFICE (PGO)	32500
- certification requirements	32600
- competency framework	32600
- course equivalency project	32600
- issue management	32500
- operational reports	32500
- training	32600
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	34000, 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

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<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
- 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

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<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  
880967)

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

<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 -	