



THE GEORGIA ARCHIVES
Records and Information Management Services

State Agency Specific Schedules for Audits and Accounts, Dept. of

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Audit Work Paper Files	Documents gathered during the conduct of an audit.	5 years		Temporary - Short Term		0404-001
Current Equalized Adjusted School Property Tax Digest For Counties, Independent School System Areas, and the State as a whole(100% Digest File)	Documents relating to the compilation of the equalized adjusted school property tax digest for each county in Georgia and the State as a whole	Permanent		Permanent	Transfer to Archives for permanent retention	79-169

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Local Government Audit Report Files	Documents relating to performing desk reviews of all city and county financial audits and to performing financial audits of municipalities requesting assistance	Permanent		Permanent	Transfer to Archives for permanent retention	75-263-A
Real Estate Transfer Tax Declaration Form File	Tax forms documenting the transfer of real estate.	3 years		Temporary - Short Term		0404-003
Sales Ratio Study (Black Binder) File	Documents relating to establishing an equalized adjusted school property tax digest for each county in Georgia and the State as a whole	Permanent		Permanent	Transfer to Archives for permanent retention	79-171

Record Title	Description	Retention	Legal Citation	Retention Classification	Archival Instructions	Number
Sales Ratio Study Raw Data Files	Documents relating to establishing an equalized adjusted school property tax digest for each county in Georgia and the State as a whole	3 years		Temporary-Short Term		0404-002
State Agency, University System, and Public School Systems Audit Report Files	Documents relating to annual financial audits of state agencies, units of the university systems, and public school systems of Georgia	Permanent		Permanent	Transfer to Archives for permanent retention	73-462-A
Tax Ratio Study Files	Documents relating to tax equalization study	3 years	Ga. Code 92-7010	Temporary-Short Term		73-467