What records do we need to keep?

State and local government organisations must keep a complete audit trail of physical and/or electronic records that show a direct relationship between the eligible disaster, the eligible measure, the work invoiced and the expenditure claimed.

- **Visual and geospatial** data and information may include (but is not limited to) satellite images, Google earth images, photographs, video footage.
- In the case of emergency works and immediate reconstruction works, documentation may include (but is not limited to) asset damage and inspection reports.
- **Administrative** data and documentation may include (but is not limited to) contract/work orders, timesheets, news articles, e-mail correspondence, funding approval letters, minutes of meetings.
- **Financial** data and documentation may include (but is not limited to) tax and/or financial statements, cost-benefit analyses, transaction listings used to reconcile invoices, annual reports, proposals, invoices and payments.
- **Grant** data and documentation may include (but is not limited to) grant applications and grant guidelines.

How long do we have to keep records?

Audit trails must be kept for seven years from the end of each financial year in which state expenditure is claimed by the state. This must include written records that correctly record and explain what expenditure that the state claimed for all eligible measures.
How do records need to be stored?

The records must be organised and stored so that they can be easily accessed when needed. When the Commonwealth government requests records, the state must make them available within one month.

For more information
