§ 44. Records and data in aid of audit; destruction of certain papers. 1. Where powers and duties of the comptroller relate to moneys, funds or securities of the state, or to state appropriations, or to funds and securities administered under state supervision, or to obligations of the state or of state agencies, the comptroller, except as provided in subdivision two of this section, shall preserve all data and records pertaining to his acts and proceedings in the exercise and performance of such powers and duties, and of his transactions with other public officers, and with corporations and individuals, in connection therewith, to the end that the necessary information acquired by him through such acts, proceedings and transactions may be at all times available as an aid to the comptroller and his successors in exercising the functions of audit of vouchers, official accounts, accrual and collection of revenues and receipts, and of prescribed methods of accounting.

2. Notwithstanding any other provision of this article, the comptroller may destroy any of the following described papers now or hereafter in the custody of the department of audit and control after they have been in such custody six years or more:

a. Estimates and requisitions of state departments, commissions, boards, bodies, officers and institutions;

b. Working papers;

c. Unsuccessful bids;

d. Any other papers which, in the judgment of the comptroller, are not and will not be of use in connection with audits, accounts and accountings, accrual and collection of revenues and receipts or payments of moneys from the state treasury or from any fund or funds in his custody.

The comptroller shall not destroy any papers which in his judgment might be of historic value without first submitting a description thereof to the commissioner of education and obtaining his consent to

their destruction. This subdivision shall not authorize the destruction of any papers the preservation or production of which shall have been directed by a court or judge for the purposes of an action or proceeding.