



Document Retention and Destruction Policy May 2018

DOCUMENT RETENTION AND DESTRUCTION POLICY

(a) Introduction

Records are vital assets which need careful management to enable the Board to conduct their business and comply with their statutory obligations. This policy sets out the arrangements for record management.

The effective management of records in all formats depends as much on their efficient disposal as well as their long term preservation. The untimely destruction of records may adversely affect service delivery but so will the unnecessary retention of outdated and potentially inaccurate information. Disposal is necessary not only to reduce administrative burdens but also to ensure that information is not retained for longer than necessary and that accurate records are maintained for appropriate periods to satisfy applicable operational and legal requirements.

(b) Retention periods

The Retention Schedule which forms part of this policy sets out the length of time that records should be retained, irrespective of the media on which they are created or held including:

- Paper.
- Electronic files (including databases, Word Documents, spreadsheets, web pages and emails.
- Photographs and video tapes.

Retention periods are determined based upon the nature of the information held, not the medium in which it is maintained. For example, information which is held in electronic form should only be retained for the same period as it would be kept if it was in paper form. However, it is not necessary to retain both paper and electronic versions of the same record, or to retain duplicated copies of records. Retention arrangements for electronic records should ensure that they will remain complete, unaltered and accessible throughout the retention period.

The value of records tends to decline over time, so the majority of records should only be retained for a limited period of time and eventually be destroyed. A recommended minimum retention period, derived from operational or legal requirements, is provided for each category of record and applies to all records within that category.

A small proportion of records which are considered to be of permanent historical significance will be preserved in the archives. The Chief Executive is responsible for the selection of records for permanent preservation and the maintenance of the archives.

(c) Storage

All data and records should be stored as securely as possible in order to avoid potential misuse or loss. All data and records will be stored in the most appropriate location having regard to the period of retention and the frequency with which access will be made to the record.

When considering the storage of historical documents in some circumstances it may be appropriate to consider if they should be stored in a museum.

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(d) Disposal

Records should be reviewed as soon as possible after the expiry of the retention period. A record should not be destroyed without verification that:

- No work is outstanding in respect of that record and it is no longer required.
- The record does not relate to any current or pending complaint, investigation, dispute or litigation.
- The record is unaffected by any current or pending request made under the Freedom of Information Act or Data Protection Act.

Paper records will be shredded on site and electronic records will be erased. All copies of a record in whatever format will be destroyed at the same time.

(e) Other Records

Many records have no significant operational or evidential value and are not subject to retention under this policy but may be destroyed once they have served their primary purpose. These include:

- Compliment slips and similar items which accompany documents.
- Drafts of documents.
- Working papers which are the basis of the content of other documents.
- Invitations and notices of acceptance or apologies.
- Magazines, marketing materials, catalogues, directories, etc.

This is not an exhaustive list but merely indicates the types of record which have no significant operational or evidential value and may be destroyed once their effective use has ended.

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Record Retention Schedule

External audit reports	6 years plus current
Internal audit reports	6 years plus current
Year end accounting records	6 years plus current
Bank Statements	6 years plus current
Bank Reconciliations	6 years plus current
Fixed Assets costs and depreciation schedules	6 years plus current
Purchase and sales ledger records	6 years plus current
PAYE, tax returns and records	6 years plus current
Timesheets	3 years plus current
VAT returns	6 years plus current
Investment details	6 years plus current
Payroll records and summaries	6 years plus current
Stock records	3 years plus current
Employee general files and documentation	2 years after termination of employment
Employment applications	6 months post-application
Agendas, Board Reports and Minutes	Permanent
Deeds and Legal Agreements	7 years after expiration
Consenting and enforcement	Permanent
Contracts	7 years after expiration
Leases	7 years after expiration
Licences	7 years after expiration
General correspondence	7 years
Insurance records	Permanent
Accident book	Permanent
Rating revaluation records	Permanent
Expired ratepayer records	2 years after expiration
Planning records	Permanent
Special Levies records	Permanent
Health and safety records	Permanent
Historical documents	Permanent

Review

This document will be reviewed as a minimum every five years. Consideration should be given to relevant statutory and legal requirements when reviewing retention periods.