

# **ADULT TRAINING NETWORK RECORD RETENTION AND DESTRUCTION POLICY**

## **1) Purpose**

The purpose of this Policy is to ensure that necessary records and documents of Adult Training Network (hereinafter referred to as ATN) are adequately protected and maintained and to ensure that records that are no longer needed by ATN or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of ATN in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents and all Microsoft Office or other formatted files.

## **2) Policy**

This Policy represents the ATN's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

## **3) Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of ATN and the retention and disposal of electronic documents. The Managing Director (herein referred to as the Administrator) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to

(i) make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with current legislation and includes the appropriate document and record categories for Adult Training Network.

(ii) monitor current legislation affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

## **4) Suspension of Record Disposal In Event of Litigation or Claims**

In the event ATN is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning ATN or the commencement of any litigation against or concerning ATN such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

## 5) Applicability

This Policy applies to all physical records generated in the course of ATN's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

## APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

### SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Grant Records
- G. Insurance Records
- H. Legal Files and Papers
- I. Miscellaneous
- J. Payroll Documents
- K. Pension Documents
- L. Personnel Records
- M. Property Records
- N. Tax Records
- O. Contribution Records
- P. Programs & Services Records
- Q. Fiscal Sponsor Project Records
- R. ESF Records

### A. ACCOUNTING AND FINANCE

| Record Type                                   | Retention Period |
|---|------------------|
| Accounts Payable ledgers and schedules        | 7 years          |
| Accounts Receivable ledgers and schedules     | 7 years          |
| Annual Audit Reports and Financial Statements | Permanent        |
| Annual Plans and Budgets                      | 2 years          |
| Bank Statements and Cancelled Cheques         | 7 years          |
| Employee Expense Records                      | 7 years          |
| General Ledgers                               | Permanent        |
| Management interim accounts                   | 7 years          |

| <b>Record Type</b>                     | <b>Retention Period</b>          |
|--|----------------------------------|
| Notes Receivable ledgers and schedules | 7 years                          |
| Investment Records                     | 7 years after sale of investment |

1. Credit card record retention and destruction

A credit card may be used to pay for the following products and services, subsistence, hospitality, travel costs, computer equipment, marketing material and any other expenditure in line with the normal business activities of ATN.

Credit cards which have expired are destroyed using a cross shredder.

## **B. CONTRACTS**

| <b>Record Type</b>   | <b>Retention Period</b>                 |
|--|---|
| Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation) | 7 years after expiration or termination |

## **C. CORPORATE RECORDS**

| <b>Record Type</b>   | <b>Retention Period</b> |
|--|-------------------------|
| Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual reports) | Permanent               |
| Licenses   | Permanent               |

## D. CORRESPONDENCE AND INTERNAL MEMORANDA

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
  - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - Form letters that require no follow-up.
  - Letters of general inquiry and replies that complete a cycle of correspondence.
  - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
  - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
  - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

## E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
  - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
  - Staff will not store or transfer ATN-related e-mail on non-work-related computers except as necessary or appropriate for ATN purposes.
  - Staff will take care not to send confidential/proprietary ATN information to outside sources.
  - Any e-mail staff deems vital to the performance of their job should be copied to the server and printed and stored in the employee's workspace.
2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.
  - **PDF documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
  - **Text/formatted files** - Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.

### 3. Web Page Files: Internet Cookies

- All workstations: Internet Explorer should be scheduled to delete Internet cookies once in a two month period.

ATN does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

Each day ATN is running a backup copy of all electronic files on ATN's servers. This backup copy is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The external hard drive backup copy is considered a safeguard for the record retention system of ATN but is not considered an official repository of ATN records. All monthly and yearly backups are stored offsite.

In addition online cloud backups are being initiated and this will mitigate against hard drive and server failure, include damage and loss of equipment.

In certain cases a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

## F. GRANT RECORDS

| Record Type  | Retention Period                         |
|--|--|
| Original grant proposal  | 7 years after completion of grant period |
| Grant agreement and subsequent modifications, if applicable  | 7 years after completion of grant period |
| All requested HMRC grantee correspondence including determination letters and "no change" in exempt status letters                                     | 7 years after completion of grant period |
| Final grantee reports, both financial and narrative  | 7 years after completion of grant period |
| All evidence of returned grant funds   | 7 years after completion of grant period |
| All pertinent formal correspondence including opinion letters  | 7 years after completion of grant period |
| Report assessment forms  | 7 years after completion of grant period |
| Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement | 7 years after completion of grant period |
| Pre-grant inquiry forms and other documentation for expenditure responsibility grants  | 7 years after completion of grant period |
| Grantee work product produced with the grant funds   | 7 years after completion of grant period |

## **G. INSURANCE RECORDS**

| <b>Record Type</b>   | <b>Retention Period</b>        |
|--|--------------------------------|
| Annual Loss Summaries  | 10 years                       |
| Audits and Adjustments   | 3 years after final adjustment |
| Certificates Issued to ATN   | Permanent                      |
| Claims Files (including correspondence, medical records, injury documentation, etc.) | Permanent                      |
| Inspections  | 3 years                        |
| Insurance Policies (including expired policies)                                      | Permanent                      |
| Journal Entry Support Data   | 7 years                        |
| Loss Runs  | 10 years                       |
| Releases and Settlements   | 25 years                       |

## **H. LEGAL FILES AND PAPERS**

| <b>Record Type</b>  | <b>Retention Period</b>                                       |
|---|---|
| Legal Memoranda and Opinions (including all subject matter files) | 7 years after close of matter                                 |
| Litigation Files  | 1 year after expiration of appeals or time for filing appeals |
| Court Orders  | Permanent   |
| Requests for Departure from Records Retention Plan                | 10 years  |

## **I. MISCELLANEOUS**

| <b>Record Type</b>  | <b>Retention Period</b>               |
|---|---------------------------------------|
| Consultant's Reports  | 2 years                               |
| Material of Historical Value (including pictures, publications) | Permanent                             |
| Policy and Procedures Manuals – Original                        | Current version with revision history |
| Policy and Procedures Manuals - Copies                          | Retain current version only           |
| Annual Reports  | Permanent                             |

## **J. PAYROLL DOCUMENTS**

| <b>Record Type</b>   | <b>Retention Period</b>   |
|--|---------------------------|
| Employee Deduction Authorizations                                    | 4 years after termination |
| Payroll Deductions   | Termination + 7 years     |
| HMRC Documents (P45, P60, P46, P9, RTI and other relevant documents) | 7 years                   |
| Assignments, Attachments   | Termination + 7 years     |
| Staffing Cost Records  | 7 years                   |
| Payroll Registers (gross and net)                                    | 7 years                   |
| Time Cards/Sheets  | 2 years                   |

## **K. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA**

**General Principle:** Pension documents and supporting employee data shall be kept in such a manner that Donors Forum can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

| <b>Record Type</b>             | <b>Retention Period</b> |
|--------------------------------|-------------------------|
| Retirement and Pension Records | Permanent               |

## **L. PERSONNEL RECORDS**

| <b>Record Type</b>  | <b>Retention Period</b>  |
|---|--|
| Commissions/Bonuses/Incentives/Awards   | 7 years  |
| Employer Information Reports  | 2 years after superseded or filing (whichever is longer)                                     |
| Employee Earnings Records   | Termination + 7 years  |
| Employee Handbooks  | 1 copy kept permanently  |
| Employee Medical Records  | Termination+ 6 years   |
| Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records) | 6 years after termination  |
| Employment Contracts – Individual   | 7 years after termination  |
| Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings  | 3 years from date of hiring decision   |
| Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)            | 2-4 years (4 years if file contains any correspondence which might be construed as an offer) |
| Job Descriptions  | 3 years after superseded   |
| Personnel Count Records   | 3 years  |



## **M. PROPERTY RECORDS**

| <b>Record Type</b>   | <b>Retention Period</b> |
|--|-------------------------|
| Correspondence, Property Deeds, Assessments, Licenses, Rights of Way | Permanent               |
| Original Purchase/Sale/Lease Agreement                               | Permanent               |
| Property Insurance Policies  | Permanent               |

## **N. TAX RECORDS**

**General Principle:** Donors Forum must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

| <b>Record Type</b>                                 | <b>Retention Period</b> |
|--|-------------------------|
| Tax-Exemption Documents and Related Correspondence | Permanent               |
| HMRC Rulings                                       | Permanent               |
| Payroll Tax Records                                | 7 years                 |
| Tax Bills, Receipts, Statements                    | 7 years                 |
| Tax Workpaper Packages - Originals                 | 7 years                 |
| HMRC or other Government Audit Records             | Permanent               |

## **O. CONTRIBUTION RECORDS**

| <b>Record Type</b>                                 | <b>Retention Period</b> |
|--|-------------------------|
| Records of Contributions                           | Permanent               |
| ATN's or other documents evidencing terms of gifts | Permanent               |

## **P. FISCAL SPONSOR PROJECT RECORDS**

| <b>Record Type</b>     | <b>Retention Period</b> |
|------------------------|-------------------------|
| Sponsorship agreements | Permanent               |

## **Q ESF RECORDS**

All ESF Records are to be retained for 10 years after the completion of the programme.  
This includes customer files, ILPs, Action Plans, outcome information and any other relevant information pertaining to the programme.

**Approved by S Singh Gill**

**Designation: Managing Director**

**Date of review: 1/04/2018**

**Date of next review: 1/04/2019**