

Saada

Smaller Authorities' Audit Appointments

Document and Data Retention Policy

17 Jul 2024

Gov. Doc. No	Version	Author	Date Agreed	Distribution	Review Date
18	1	CEO	17 Jul 2024	Board members, Website	As required

1. Introduction

- 1.1. This Document Retention Policy applies to all information held by SAAA.
- 1.2. Information is one of SAAA's assets. While carrying out its functions, SAAA accumulates information from both individuals and external organisations. SAAA also generates a wide range of data, which is recorded in documents and records.
- 1.3. These documents and records are in several different formats, examples of which include, (but are not limited to) communications such as letters and emails; financial information including invoices, statements and reports; legal documents such as contracts and information relating to various types of financial transactions, including bank statements, investment statements, asset registers, tax records, payroll information and insurance policies.
- 1.4. For the purposes of this Policy, the terms 'document' and 'records' include information in both hard copy and electronic form.
- 1.5. In certain circumstances it will be necessary to retain specific documents in order to fulfil statutory or regulatory requirements as a limited company and also to meet operational needs. Document retention may also be useful for evidence, and to preserve information which has evidential value.
- 1.6. Premature destruction of documents could result in inability to defend litigious claims and operational difficulties.
- 1.7. The retention of all documents and records is impractical. Disposal assists SAAA to maintain sufficient electronic and office storage space. It also ensures that SAAA complies with the UK General Data Protection Regulation.
- 1.8. It is important for the above reasons that SAAA has in place systems for the timely and secure disposal of documents and records that are no longer required for business or statutory purposes.

2. Aims and Objectives

- 2.1. The key objective of this policy is to provide SAAA with a simple framework which will govern decisions on whether a particular document should be retained or disposed of.
- 2.2. Implementation of the policy should save SAAA's officers time when retrieving information, by reducing the amount of information that may be held unnecessarily.
- 2.3. It is envisaged that this Policy will assist SAAA in securing compliance with legal and regulatory requirements.

3. Policy Statement

3.1. SAAA will ensure that information is not kept longer than is necessary and will retain the minimum amount of information that it requires to carry out its' statutory functions.

4. Retention and Disposal Policy

4.1. Decisions relating to the retention and disposal of documentation should be taken in accordance with this policy, in particular:

4.1.1. **Appendix 1** – Disposal and Retention Considerations – a checklist to be followed where the disposal of any document is being considered.

4.1.2. **Appendix 2** – Document Retention Schedules – Guidance on the recommended and statutory minimum retention periods for specific types of documents and records.

4.2. In circumstances where a retention period of a specific document has expired, a review should always be carried out prior to a decision being made to dispose of it. This review should not be particularly time consuming and should be straightforward. If the decision to dispose of a document is taken, then that document will be disposed of securely by shredding and subsequent destruction in relation to paper documents or deleted from electronic storage using a permanent delete application.

5. Roles and Responsibilities

5.1. The Data Protection Officer will be responsible for determining (in accordance with this policy) whether to retain or dispose of specific documents within the remit of their service area.

5.2. The Data Protection Officer should seek legal advice if they are uncertain as to whether minimum retention periods are prescribed by law, or whether the retention of a document is necessary to protect SAAA's position where a potential evidentiary issue has been identified.

5.3. The Data Protection Officer should ensure that the Schedule in Appendix 2 which is relevant to SAAA's services is kept up to date.

5.4. The CEO is the Data Protection Officer.

6. Disposal

6.1. Confidential waste documents should be passed to the Data Protection Officer for disposal, unless the person holding the document can show a secure disposal route is available to them.

6.2. Disposal of documents other than those containing confidential or personal data may be disposed of by binning, recycling, and permanent deletion (in the case of electronic documents).

6.3. Records of disposal, where necessary, should be maintained by the Data Protection Officer, and should detail the document disposed of, the date and the staff member who provided the document for disposal.

Appendix 1

Disposal and Retention Considerations

Each of the following questions and guidance underneath them should be considered prior to the disposal of any document.

Has the document been appraised?

- Check that the nature and contents of the document is suitable for disposal.
- Is retention required to fulfil statutory obligations or other investigatory obligations? Specific legislation setting out mandatory retention periods for documentation held by local government is very limited, but includes the following tax legislation – minimum retention periods for certain financial information are stipulated by the VAT Act 1994 and the Taxes Management Act 1970.

Is retention required for evidence?

- Keep any documents which may be required for legal proceedings until the threat of proceedings has passed
- The limitation period for commencing litigation should also be a key consideration. This is governed by the Limitation Act 1980 and the main time limits that apply directly to SAAA are:
 - Contract or tort (such as negligence or nuisance) claims (other than personal injury) cannot be brought after six years from the date on which the cause of the action occurred.
 - Personal injury claims cannot be brought after three years from the date on which the cause of action occurred.
 - Claims based on provisions contained in documents that are 'under seal' cannot be brought after twelve years from the date on which the cause of action occurred.
 - There is no statute of limitation for a criminal offence. Any document deemed to be evidentiary in nature in result of a criminal offence will be passed to the relevant investigating authority and a copy retained until the conclusion of the investigation

Appendix 2

Document Retention Schedules

Document	Minimum Retention	Reason
Minutes, Agendas and supporting papers	Indefinite	Archive
Bank Statements	7 years	Audit and HMRC
Budgets and other financial records, including payroll data	7 years	Audit, HMRC, Archive
VAT records	7 years	HMRC
Insurance Employers liability Public liability, Health and Safety inspection records	40 years	Management/statute of limitations
Quality Assurance and contract management data and reports	Indefinite	Archive
Contracts and other agreements	Indefinite	Management
HR Records including recruitment, training	6 years	Management