

**Name of Policy: Document Retention Policy**

**(Ref: G/23)**

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| **Purpose of Policy:**  **The purpose of this policy is to provide clarity on what information is be retained and for how long.** | |
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| **Policy Monitoring Details** | |
| **Department:** | Across the organisation |
| **Author:** | Kathryn Miller |
| **Status:** | Group |
| **Date Approved by Management Committee:** | **August 2017** |
| **Updated:** |  |
| **Planned Review Date:** | 5 years after approval |
| **Regulatory Outcomes being achieved:** | Regulatory Standards of Governance and Financial Management, Standard 3: The RSL manages its resources to ensure its financial well-being and economic effectiveness. |
| **Tenant Consultation Required:** | No |
| **Equalities Impact Assessment** | Initial |

**Content List:**

**1.0 Introduction**

**2.0 Document Retention Schedule**

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| 1. **Introduction**   **1.1** In accordance with legislative requirements and for effective governance of the group, it is necessary to establish retention periods for all records created and maintained by the group. |

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| **2. Document Retention Schedule**  **2.1** Some documents are retained due to an administrative need. Examples are subject files and correspondence files. Once they are superseded by new information they can be confidentially destroyed. Some documents exist within a regulatory framework where specific legislation determines a minimum period in which the information must be kept.  **2.2** Some of the statutes that stipulate retention periods for documents are: Companies Act 2006. Consumer Protection Act 2015, Data Protection Act 1998 (to be superseded by the General Data Protection Regulations as of May 2018), Freedom of information Act 2000. Various government departments have also issued guidance (e.g. HMRC).  **2.3** The document retention schedule (per statute requirement/guidelines) has been attached as Appendix 1.  **2.2** The schedule will be reviewed every 5 years or as and when legislation or good practice changes. |

**3.0 Publicising this Policy:**

This is an internal policy and therefore does not need external publication, although will be available on request should it be sought by any tenant or stakeholder. The policy is available to all staff and will be incorporated within the staff handbook.

**DOCUMENT RETENTION SCHEDULE**

**APPENDIX 1**

| **DOCUMENT** | **LOCATION** | **PURPOSE COLLECTED OR HELD** | **RETENTION PERIOD** | **AGENCIES EXCHANGED WITH/PASSED ON TO** | **PERSONAL DATA** | **SECTION RESPONSIBLE** |
| --- | --- | --- | --- | --- | --- | --- |
| **INCORPORATION DOCUMENTS** |  | **Statutory** |  |  |  | **CEO** |
| Certificate of Incorporation | Safe |  | Permanently |  |  |  |
| Association Rules (original) | Safe |  | Permanently |  |  |  |
| Association Rules (current) | IT system |  | Permanently |  |  |  |
| Standing Orders | IT system |  | Permanently |  |  |  |
| Letter of charitable registration | Safe |  | Permanently |  |  |  |
| Registration documentation (I & P Societies) | Safe |  | Permanently |  |  |  |
| Certificate of registration with Scottish Housing | Safe |  | Permanently |  |  |  |
| **MEETINGS** | **General Office, IT System, Archive** | **Administration of Association** |  | **Available for Public Inspection** |  | **CEO** |
| Notices of meetings | IT system |  | 6 years |  |  |  |
| Management and sub-committee minutes | IT system |  | Permanently |  | YES |  |
| Minutes and resolutions of MEAL | IT system |  | 6 years |  |  |  |
| **Registration and Statutory Returns** | **General Office, IT System, Archive** | **Compliance with Legislation** |  |  |  |  |
| Annual returns to SHR  EESSH | CSM  IT system |  | 5 years | SHR |  | CS  TSM-S |
| ARC | IT system |  | 5 years | SHR |  | HM |
| Annual returns to SHR – working papers | CSM/HM/  TSM-S  TSM - O  Identified on indicator summary sheet – IT system or hard copies |  | 3 years | Available for inspection by SHR |  | CS/HM/  TSM-S/TSM-O |
| Audited company returns and financial statements | CSM |  | Permanently |  |  | CS |
| Entitlement, Payments and Benefits | CEO Office |  | Permanently |  | YES | CEO |
| Register of Committee Members | CEO Office |  | Permanently |  | YES | CEO |
| Register of seals | CEO Office |  | Permanently |  | YES | CEO |
| Register of share certificates | CEO Office |  | Permanently |  | YES | CEO |
| List of members (I & P Societies) | IT system / audit file |  | Permanently |  | YES | CS |
| Data Protection Registration | CEO Office |  | Permanently |  |  | CEO |
| **Strategic Management** | **CEO Office** | **Administration of Association** |  |  |  | **CS** |
| Corporate plans & supporting documentation | IT system |  | 5 year after plan completion |  |  | CEO |
| Insurances | CSM; IT system |  |  |  |  |  |
| Current and former policies | IT system |  | Permanently |  |  |  |
| Annual Insurance schedule | CS Office |  | 6 years |  |  |  |
| Claims and related correspondence | IT system |  | 3 Years after settlement |  | YES |  |
| Indemnities and guarantees |  |  | 6 years after expiry |  |  |  |
| Employer’s Liability Policies | CS Office |  | Mimimun of 40 years |  |  |  |
| **Finance, Accounting & Tax Records** | **CS section; IT System; Archive** | **Compliance with Legislation** |  |  |  | **CS** |
| Accounting records |  |  | 5 years + current year |  |  |  |
| Balance Sheets and supporting documentation |  |  | 5 Years + current year |  |  |  |
| Loan account documentation |  |  | Duration of loan + 6 years |  |  |  |
| Housing Association Grant documentation | TSM - O |  | Permanently |  |  | CEO |
| Signed Copy of report and accounts |  |  | Permanently |  |  |  |
| Budgets and internal financial reports |  |  | 2 years |  |  |  |
| Tax returns and records |  |  | 6 years |  |  |  |
| VAT records/correspondence |  |  | 6 years |  |  |  |
| Orders and delivery notes |  |  | 6 years |  |  |  |
| Copy invoices |  |  | 6 years |  |  |  |
| Credit and debit notes |  |  | 6 years |  |  |  |
| Cash records |  |  | 6 years |  |  |  |
| Creditors, debtors & cash income control accounts |  |  | 6 years |  |  | CS |
| **Other Banking Records** | **CS section; IT System; Archive** | **Administration of Association** |  |  |  | **CS** |
| Cheques |  |  | 6 years |  |  |  |
| Paying in counterfoils |  |  | 6 years |  |  |  |
| Bank statements and reconciliations |  |  | 6 years |  |  |  |
| Instructions to bank |  |  | 6 years |  | YES |  |
| **Contracts and Agreements:** | **Department& Property Files**  **Archive** | **Administration of Association & Compliance with Legislation** |  |  |  | **ALL** |
| Contracts under seal and/or executed as deeds | Solicitor/  Dev Files |  | 12 years after completion (including any defects liability period) |  |  | CEO |
| Contracts for the supply of goods, works or services, including professional services | Department Files |  | Data permanently  Correspondence 6 years after contract completion |  |  | ALL |
| Planned maintenance work | TS Office  IT system Archive |  | Data permanently  Correspondence 6 years after contract completion |  |  | TS |
| Licensing agreements | HMO Licence – HM Action Group File |  | 6 years after expiry |  |  | HM |
| Rental and hire purchase agreements |  |  | 6 years after expiry |  |  | CS |
| Indemnities, guarantees and warranties |  |  | 6 years after expiry |  |  | ALL |
| Documents relating to successful tender |  |  | 6 years after contract completion |  |  | ALL |
| Procurement Strategy Plan and Tender Register | IT system |  | Permanently |  |  | ALL |
| Documents relating to unsuccessful tenders |  |  | 2 years after notification |  |  | ALL |
| Forms of tender |  |  | 6 years after contract completion |  |  | ALL |
| **Application and Tenancy Records** | **IT System; House Files; SST files; Register of Interests** | **Administration of Housing Management service** |  | **Contractors; Emergency Services; Housing Benefit; DWP; East Lothian Social Work Dept; Communities Scotland; other RSL’s; Solicitors; Sheriffs; Care agencies; Supporting People Dept; Care Commission; NASS; Refuge Support Team; SCORE; Banks; Anti-social behaviour agencies; External & Internal Auditors.** |  | **HM** |
| Applications for accommodation | Individual house files |  | Duration of tenancy |  | YES |  |
| Housing Benefit notifications | Arrears files |  | Most recent notification only – available on line from CEC |  | YES |  |
| Rent statements | On system |  | All rent information is retained permanently |  | YES |  |
| Current tenants' Tenancy Files, including rent payment records, and details of any complaints and harassment cases | House files |  | Duration of tenancy |  | YES |  |
| Former tenants' Tenancy Files (other than tenancy agreements - see below), including rent payment records, and details of any complaints and harassment cases | IT system |  | End of tenancy |  | YES |  |
| Former tenants' Tenancy Agreements, details of their leaving and summary of tenancy | Information on IT system, do not currently retain tenancy agreements |  | Permanently |  | YES |  |
| Documentation, correspondence and information provided by other agencies relating to special needs of current tenants | House files and on system |  | Duration of tenancy |  | YES |  |
| Records relating to offenders, ex-offenders and persons subject to cautions | Confidential filing system, HM office |  | Duration of tenancy |  | YES |  |
| **Property Records** | **Property Files**  **Archive** | **Administration of Properties and Maintenance** |  |  |  | **TS** |
| Leases and deeds of ownership |  |  | While owned |  |  | CEO |
| Copy of former leases |  |  | Permanently |  |  | CEO |
| Wayleaves, licences and easements |  |  | Permanently |  |  | TS |
| Abstracts of title |  |  | Permanently |  |  | TS |
| Planning and building control permissions |  |  | Permanently |  |  | TS |
| Searches |  |  | Permanently |  |  | TS |
| Property maintenance records |  |  | Permanently |  |  | TS |
| Reports and professional opinions |  |  | Permanently |  |  | TS |
| Construction, Maintenance and Development Tender Documents, Drawings and Bills of Quantities |  |  | Permanently |  |  | TS |
| Property Health & Safety Files |  |  | Permanently |  |  | TS |
| **Employees: Tax and Social Security** | **CS section; Stationery room; IT System; Archive** | **Administration of Payroll** |  | **Inland Revenue; DWP; External & Internal Auditors** |  | **CS** |
| Record of taxable payments |  |  | 6 years |  | YES |  |
| Record of tax deducted or refunded |  |  | 6 years |  | YES |  |
| Record of earnings on which standard National Insurance Contributions payable |  |  | 6 years |  | YES |  |
| Record of employer's and employee's National  Insurance Contributions |  |  | 6 years |  | YES |  |
| NIC contracted-out arrangements |  |  | 6 years |  | YES |  |
| Copies of notices to employee (e.g. P45, P60) |  |  | 6 years |  | YES |  |
| Inland Revenue notice of code changes, pay & tax details |  |  | 6 years |  | YES |  |
| Expense claims |  |  | 6 years |  | YES |  |
| Record of sickness payments |  |  | 6 years |  | YES |  |
| Record of maternity payments |  |  | 6 years |  | YES |  |
| Income tax and NI returns |  |  | 6 years |  | YES |  |
| Redundancy details and record of payments & refunds |  |  | 12 years |  | YES |  |
| Inland Revenue approvals |  |  | Permanently |  | YES |  |
| Annual earnings summary |  |  | 12 years |  | YES |  |
| Record of employer & employee pension contributions |  |  | 6 years |  | YES |  |
| Record of employee pension membership | + Personnel File |  | 6 years after employment ceases |  | YES |  |
| **Employees (Personnel Procedures):** | **CEO’s Office; IT System** | **Compliance with Employment Legislation** |  | **Inland Revenue; DWP; Pensions Trust; Child Support Agency; Police; Internal & External Auditors; Regulator** |  | **CEO** |
| Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals |  |  | 6 years after terms and conditions superseded |  | YES |  |
| Disclosure Scotland Checks | CEO’s Office only | Employee Checks | 6 months | None | YES |  |
| Former employees' Personnel Files |  |  | 6 years |  | YES |  |
| References to be provided for former employees |  |  | 6 years | Prospective Employers | YES |  |
| Training programmes |  |  | 6 years |  | YES |  |
| Individual training records | IT system |  | 6 years after employment ceases |  | YES | Individual |
| Short lists, interview notes and related application forms of unsuccessful interviewees | Relevant Managers office |  | 1 year |  | YES | SMT |
| Short lists, interview notes and related application form of successful applicant | Relevant Managers office |  | 6 years after employment ceases |  | YES | SMT |
| Application forms of non-shortlisted candidates | Relevant Managers office |  | 6 months |  | YES | SMT |
| Time sheets | IT system |  | 2 years |  | YES | Relevant Supervisor |
| Trade union agreements |  |  | 10 years after ceasing to be effective |  |  | CEO |
| **Employees: Health and Safety** | **General Office**  **IT System** | **Compliance with Health & Safety Legislation** |  |  |  | **CEO** |
| Health and Safety assessments | Safe |  | Permanently |  | YES |  |
| Health and Safety policy statements | Safe |  | Permanently |  |  |  |
| Records of consultations with safety representatives |  |  | Permanently |  | YES |  |
| Accident records, reports | Safe |  | 6 years after occurrence |  | YES |  |
| Accident books | Safe |  | 6 years after date of last entry |  | YES |  |
| Sickness records | IT system; CEO’s Office |  | 6 years |  | YES |  |
| Health and safety statutory notices |  |  | 6 years after compliance |  |  |  |