



# boabc

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## **TITLE: RECORD RETENTION AND DESTRUCTION 4.9.1**

**DATE APPROVED: January 23, 2016**

**SIGNED: Frankie Victor (Secretary)**

### **POLICY:**

This Policy represents the Association's formal policy regarding the retention and disposal of documents and official records related to and generated in the course of the Association's operations.

### **1. COVERED RECORDS:**

This Policy applies to all official records generated in the course of the Association's operations, including, but not limited to:

- typed or printed hardcopy (i.e., paper) documents;
- electronic records and documents (e.g., email, Web files, text files, PDF files);
- video or digital images;
- graphic representations;
- electronically stored information contained on network servers and/or document management systems; and
- recorded audio material (e.g., voicemail).

### **2. ADMINISTRATION:**

**a. Record Retention Schedule.** Attached to this Policy is a Record Retention Schedule that is approved as the maintenance, retention and disposal schedule for official records of the Association. The Executive Director of the Association shall appoint a Records Administrator whose duty it will be to administer this Policy and implement reasonable processes and procedures concerning the Record Retention Schedule.

**b. Authority and Responsibility of the Records Administrator.** The Records Administrator shall be the BOABC staff member appointed by the BOABC Executive Director. The Records Administrator shall be authorized to: (a) make modifications to the Record Retention Schedule from time to time to ensure that this Policy complies with federal and provincial laws and includes the appropriate document and record categories for the Association; (b) federal and provincial laws affecting record retention; (c) monitor the compliance of the Association's officers and employees with this Policy; and (d) take such other action as may be authorized by the Association's Executive Committee. The Records Administrator shall annually review the Association's record retention and disposal program and shall apprise the Association's officers and employees of any changes in laws relating to the Association's record retention and disposal program.

**c. Distribution of Policy to Employees and Officers.** The Records Administrator will arrange for every officer and employee who may have control over or responsibility for the Association's documents to receive a copy of this Policy and each such officer and employee shall sign a statement that affirms that he or she has received a copy of this Policy, has read and understands it, and has agreed to comply with it. If the officer or employee reasonably believes that an independent contractor or agent of the Association will have control or responsibility for the Association's documents, then the officer or employee shall require the independent contractor or agent to execute a statement substantially similar to the statement attached to this Policy.

### **3. RECORD STORAGE PROCEDURES:**

**a. Organization of Records.** In order to facilitate administration of this Policy, where practicable, the Association's official records should generally be organized and stored according to general categories in a manner that best facilitates the efficient administration of the Association's operations where appropriate. Records within each category should generally be organized and stored in chronological order or by time period (e.g., by month or year).

**b. Dating of Records.** Categories of records not required to be retained on a permanent basis (according to the Record Retention Schedule) should be maintained by date or conspicuously dated to enable such records to be easily identified for destruction at the end of the record retention period specified in the Record Retention Schedule.

**c. Confidentiality of Records.** Records containing confidential information should be labeled and/or stored in a manner to limit access to those employees or other individuals with authorization to view such records. Any of the Association's email, regardless of the nature of the content, may be subject to disclosure in the course of a government investigation or litigation involving the Association. The Association provides its employees with email as a tool for performing its employees' work functions. While the Association understands that employees may use their email to conduct personal business, employees should be aware that they have no expectation of privacy for any information or communications contained in work-related email accounts. The Association reserves the right to review any of the Association's email at any time.

**d. Electronic Storage System.** The Records Administrator is authorized to develop and implement a system for maintaining the Association's records via an electronic storage system that either images hardcopy records or transfers computerized records to electronic storage media (e.g., hard drives, storage area networks, or optical media, such as CDs and DVDs).

### **4. DOCUMENT DESTRUCTION PROCEDURES:**

Once records have been retained for the applicable period set forth in the Record Retention Schedule, they should be prepared for destruction in the manner prescribed by the Records Administrator, unless the Records Administrator has suspended the destruction of any records in accordance with Section 5. The Records Administrator shall develop procedures for destroying categories of records that are not listed in the Record Retention Schedule at times and in an effective manner that best facilitates the efficient administration of the Associations' operations. All paper documents destroyed pursuant to this Policy shall be cut by mechanical shredder. Electronic data contained on servers and hard drives shall be deleted and overwritten. Electronic data contained on all other media shall be destroyed by the physical destruction of that media.

## **5. SUSPENSION OF RECORD DISPOSAL IN EVENT OF LITIGATION OR CLAIMS:**

In the event any employee of the Association reasonably anticipates or becomes aware of a governmental investigation or audit concerning the Association or the commencement of any litigation against or concerning the Association, such employee shall inform the Records Administrator and any further disposal of documents shall be suspended until such time as the Records Administrator, with the advice of the Executive Director and the Association's legal counsel, determines otherwise. The Records Administrator shall take such steps as are necessary to promptly inform affected staff of any suspension in the disposal or destruction of documents.

## **6. CONFIDENTIALITY AND OWNERSHIP:**

All records are the property of the Association, and employees are expected to hold all business records in confidence and to treat them as the Association's assets. Records must be safeguarded and may be disclosed to parties outside of the Association only upon proper authorization. Any subpoena, court order or other request for documents received by employees, or questions regarding the release of the Association's records, must be directed to the Executive Director prior to the release of such records. Any records of the Association in possession of an employee must be returned to the Executive Director or the Records Administrator upon termination of employment.

**This policy is not intended to, and does not constitute or create, contractual terms of employment, assure specific treatment under specific conditions, and/or does not alter the at-will nature of any employment relationship with the Association.**

## **POLICY OBJECTIVE:**

This Policy provides guidelines concerning the length of time official records should be retained under ordinary business circumstances, as well as the steps that the Association should take in the event of any pending or imminent government (federal or provincial) investigation, audit or proceeding, or any civil or criminal lawsuit involving the Association.

## **POLICY JUSTIFICATION:**

The purpose of this Record Retention and Destruction Policy is to ensure that the BOABC retains its official records in accordance with the requirements of all applicable laws and to ensure that official records no longer needed by the Association are discarded at the proper time.

## RECORD RETENTION SCHEDULE

This Record Retention Schedule sets forth an abbreviated schedule of key record-keeping holding periods and maintenance requirements. It is not intended to, and does not provide, a complete compilation of all federal or provincial law record-keeping holding periods or maintenance requirements.

<b>A. ORGANIZATIONAL RECORDS</b>	
<b>Record Type</b>	<b>Retention Period</b>
Annual Audit Reports and Financial Statements	Permanent
Corporate Records (minutes books, minutes and resolutions of the Executive and committees, articles of incorporation and amendments, bylaws and amendments, annual corporate reports)	Permanent
Registers of Members (all categories) and Qualification / Certification / Examination Pass Dates	Permanent
Bylaws and Amendments	Permanent
Licenses and Permits	Permanent
Business Plans and Implementation Plans	Permanent
Policy and Procedures Manuals	Permanent - current version with revision history
Research & Publications	Permanent - 1 copy
Original Purchase/Sale/Lease Agreements (and related transaction materials)	Permanent
Trademark Registrations, Copyrights and Intangibles	Permanent
Training Manuals and Materials	Permanent - 1 copy current version
Equipment Records	5 years after disposition
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	5 years after expiration or termination
Litigation Files (including disposition orders)	7 years after close of matter

All Other Association Records (not specifically addressed)	5 years
<b>B. ACCOUNTING &amp; FINANCE RECORDS</b>	
<b>Record Type</b>	<b>Retention Period</b>
General Ledgers of Accounts	Permanent
Annual budgets and approved revisions thereon	7 years
Bank Reconciliations	3 years
Bank statements and related cancelled checks, bank credits and debits	7 years
Books of original entries, such as cash receipts/accounts receivable, Cash disbursements/accounts payable, sales, purchases	7 years
Chart of Accounts	7 years
Depreciation records	7 years
General subsidiary ledgers	7 years
Internal and interim financial statements	7 years
Vendor invoices and other supporting documentation	7 years
All other Accounting and Finance Records of the Society.	7 years
<b>C. TAX RECORDS</b>	
	<b>Retention Period</b>
Tax-Exemption Documents and Related Correspondence	Permanent
Canada Revenue Services Notices	Permanent
Tax Returns - Income	Permanent
Annual Information Returns - Federal and Provincial	Permanent
Audit Records	Permanent
<b>D. PERSONNEL RECORDS</b>	
	<b>Retention Period</b>
Employee Earnings Records	7 years

Payroll Check Registers (gross and net)	7 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, accommodation due to disability, termination papers, training and qualification records)	7 years after termination
Records for Non-Hired applicants (including all applications and resumes, whether solicited or unsolicited, results of background investigations, if any, and related correspondence)	3 years
Unemployment Insurance Records	7 years
Employee Benefit Plans	Until plan is amended or terminated
Group Insurance Plans - Active Employees	Until plan is amended or terminated
Workers Compensation Records	7 years
<b>E. INSURANCE RECORDS</b>	<b>Retention Period</b>
Insurance Policies (including expired policies)	7 years
Insurance Certificates Issued to the Association	7 years
Insurance Claims Files (including correspondence)	7 years