

**Scottish United Reformed & Congregational College**  
**Record Retention and Destruction Policy**

Approved by: Management Committee  
Effective Date: 27 February 2018  
Date Revised: N/a  
Date to be reviewed: March 2019

**RECORD RETENTION AND DESTRUCTION POLICY**

**1) Purpose**

The purpose of this Policy is to ensure that necessary records and documents of are adequately protected and maintained and to ensure that records that are no longer needed by **Scottish United Reformed & Congregational College (SURCC)** or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of SURCC in understanding their obligations in retaining physical and 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 SURCC's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

**3) Definitions**

*Primary records.* The original or formal record stored, for example a copy of proof of entitlement to work in the UK

*Secondary Records.* Any copy of a primary record. This will include documents and records where the primary record is held by another organisation, such as outcome of URC assessment conference

*Destruction:*

Permanent Records: Shredding of confidential information. Normal disposal of public information.

Electronic records. Permanent deletion including deletion from 'deleted items', 'recycle bin' or any other temporary retention place for deleted data

*GDPR Officer.* The nominated person under General Data Protection Regulations as lead individual. For the time being this is the Treasurer of the SURCC

**4) 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 SURCC and the retention and disposal of electronic documents. The Principal (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: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with all laws and includes the appropriate document and record categories for SURCC; monitor laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

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

In the event SURCC is served with any court order or Witness summons for documents or any employee becomes aware of any statutory body investigation or audit concerning SURCC or the commencement of any litigation against or concerning SURCC 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.

### **6) Applicability**

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

This Policy was approved by the Management Committee of Scottish United Reformed & Congregational College at a meeting on 27 February 2018

## 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. Student Records
- J. Payroll Documents
- K. Pension Documents
- L. Personnel Records
- M. Property Records
- N. Tax Records
- O. Programs & Services Records
- P. Miscellaneous

Retention periods below relate to primary records. Secondary records should only be retained so long as they are required to be actively worked upon

### A. ACCOUNTING AND FINANCE

#### Record Type

| 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 Audit Records, including work papers and other documents that relate to the audit | 7 years after completion of audit |
| Annual Plans and Budgets   | 2 years                           |
| Bank Statements  | 7 years                           |

#### Record Type

| Record Type                            | Retention Period                 |
|--|----------------------------------|
| Employee & trustee Expense Reports     | 7 years                          |
| General Ledgers                        | Permanent                        |
| Interim Financial Statements           | 7 years                          |
| Notes Receivable ledgers and schedules | 7 years                          |
| Investment Records                     | 7 years after sale of investment |

### B. CONTRACTS

#### Record Type

| Record Type  | Retention Period                        |
|--|---|
| 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

| Record Type  | Retention Period |
|--|------------------|
| Corporate Records (minute books, signed minutes of the Trustees and management committee, annual reports and accounts) | Permanent        |
| Licenses and Permits   | Permanent        |
| Appointment & Resignation of trustees  | 100 years        |

## 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.

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.

- All e-mail—from internal or external sources—is to be deleted after 12 months.
- Ideally all SURCC email should use a @scottishcollege.org.uk email address. Where matters involve committing the SURCC to expenditure, contract or other significant activity a @scottishcollege.org.uk must be used
- Staff will strive to keep all but an insignificant minority of their e-mail related to business issues undertaken via any non SURCC email address and will provide a copy to the SURCC at least annually
- Staff will not store or transfer SURCC-related e-mail on non-work-related computers except as necessary or appropriate for SURCC purposes.
- Staff will take care not to send confidential/proprietary SURCC information to outside sources except as required under agreed contract for services. Such data transfer must be recorded with the GDPR officer
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's hard drive folder, and printed and stored in the employee's workspace.

## 2. Other Electronic records

Where an electronic file is the primary record it should be stored on a disc that is backed up, e.g. the shared URC server or the SURCC cloud service. 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.

## 3. Web Page Files: Internet Cookies

- All workstations: Browsers such as Chrome or Microsoft Edge should be scheduled to delete Internet cookies once per month.

SURCC 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.

## F. GRANT RECORDS

### Record Type

Original grant proposal  
Grant agreement and subsequent modifications, if applicable  
All requested HMRC correspondence  
Final grantee reports, both financial and narrative  
All evidence of returned grant funds  
All pertinent formal correspondence including opinion letters of counsel  
Report assessment forms

### Retention Period

7 years after completion of grant period  
7 years after completion of grant period  
7 years  
7 years after completion of grant period  
7 years after completion of grant period  
7 years after completion of grant period  
7 years after completion of grant period

## G. INSURANCE RECORDS

### Record Type

Annual Loss Summaries  
Audits and Adjustments  
Insurance certificates  
Claims Files (including correspondence, medical records, injury documentation, etc.)  
Insurance Policies (including expired policies)

### Retention Period

10 years  
3 years after final adjustment  
Permanent  
Permanent  
Permanent

## H. LEGAL FILES AND PAPERS

### Record Type

Legal Memoranda and Opinions (including all subject matter files)  
Litigation Files  
Court Orders  
Requests for Departure from Records Retention Plan

### Retention Period

7 years after close of matter  
1 year after expiration time for filing appeals  
Permanent  
10 years

## I. Student Records

### Record Type

Grades for assessed work  
Formal Reports  
Record of satisfactory completion of EM1

### Retention Period

7 years after completion of studies  
7 years after completion of studies  
50 years

## J. PAYROLL DOCUMENTS

### Record Type

Employee Deduction Authorizations  
Payroll Deductions  
Garnishments, Assignments, Attachments

### Retention Period

Date of Departure + 4years  
Date of Departure + 7 years  
Date of Departure + 7 years

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

| <b>Record Type</b>             | <b>Retention Period</b> |
|--------------------------------|-------------------------|
| Auto enrolment records         | 100 years               |
| Retirement and Pension Records | 100 years               |

## **L. PERSONNEL RECORDS**

| <b>Record Type</b>  | <b>Retention Period</b>               |
|---|---------------------------------------|
| Bonuses/Incentives/Awards   | 7 years                               |
| Expenses  | 7 years                               |
| Employee Earnings Records   | Last day of employment + 7 years      |
| Employee Handbooks  | 1 copy kept permanently               |
| Employee Medical Records  | Last day of employment + 7 years      |
| Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, resignation papers, withholding information, garnishments, test results, training and qualification records)   | Last day of employment + 7 years      |
| Employment Contracts – Individual   | Last day of employment + 7 years      |
| Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings  | 6 months 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) correspondence which might be construed as an offer) | 6 months from date of hiring decision |
| Job Descriptions  | 3 years after superseded              |
| Health & Safety records including accident reports  | 100 years                             |
| Right to work in UK   | Last day of employment + 7 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**

| <b>Record Type</b>                           | <b>Retention Period</b>                           |
|--|---|
| Gift Aid declarations                        | 7 years   |
| Annual and RTI data supplied for employees   | 7 years after end of relevant tax year Tax Bills, |
| Receipts, Statements                         | 7 years   |
| Tax free expense payments employees & others | 7 years after end of relevant tax year Tax Bills, |

## **O. Research papers**

| <b>Record Type</b>      | <b>Retention Period</b> |
|-------------------------|-------------------------|
| Research & Publications | Permanent (1 copy only) |

**P. Miscellaneous**

**Record Type**

Consultant's Reports  
Material of Historical Value (including pictures, publications)  
Policy and Procedures Manuals  
Policy and Procedures Manuals  
Snapshot of SURCC published web pages

**Retention Period**

2 years  
  
Permanent  
Original Current version with revision history  
Copies Retain current version only  
2 years