



# Records Retention and Disposal

## Policy and Guidance

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### **Summary of changes**

Policy - updates at 1.2 and 3.3 to reflect new data protection legislation and maximum penalty  
Guidance - change to 1.2, in relation to the 4-month retention of hearing files, adding Upper Tribunal (and corresponding change in Appendix 2)  
Change to SAP IAO (Appendix 1)  
Addition of interpreter documentation to Appendix 2

# Policy

## 1 Purpose

1.1 The aims of this Policy and the accompanying Guidance are to

- ensure that staff understand why the retention periods and disposal practices for VTS information are necessary and important
- clarify those periods and the procedures to be followed.

1.2 Breaches of the Freedom of Information Act 2000 (FOIA) and the Data Protection Act 2018 (DPA) or the General Data Protection Regulation (GDPR) can result in a penalty of up to €20 million or the imposition of lesser non-financial measures, but would always inevitably damage the VTS's reputation. Compliance with the law and this Policy is therefore very important.

1.3 In addition, the Policy is required to assist the VTS in conforming to Cabinet Office guidelines on data handling security. As such, the Policy forms part of and supports the Information Security System (ISS).

1.4 A move to an alternative IT system, with increased use of Sharepoint (the document management system) will elevate the importance of and the need for compliance with this Policy.

## 2 Scope

2.1 The Policy applies to staff at all levels. Compliance will be checked by the relevant Information Asset Owner (IAO) through spot checks. A list of current IAOs is at Appendix 1. The requirement for VTE members to comply has previously been communicated to them by the former President.

2.2 This Policy should be read in conjunction with relevant sections of the ISS, such as documents 2.1 (Protection of Documents and Records), 7.4 (Email System Control), 9.6 (Secure Disposal of Storage Media) and 10.17 (System Backup).

## 3 Background

3.1 The Public Records Act 1958 applies to government departments but there is no arrangement with the National Archives to hold any VTS archived material. Such material as has been determined suitable for archiving will be held locally.

3.2 Under the FOIA, the VTS is committed to having a retention policy, so that it has a clear, **consistent approach** to responding efficiently to information requests. This is in regard to both the length of time the VTS holds data and also the status of the documents. For example, the VTS should not be put in the position of having to release a draft document that it holds, simply because it was retained beyond its useful life.

3.3 The GDPR requires the VTS (as a data controller) to review systematically what personal data it processes and to delete any that is no longer required. Personal data are defined as relating to

“an identified or identifiable natural [living] person; one who can be identified, directly or indirectly, in particular by reference to an identifier, such as a name, an identification number,

location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person”.

Only in exceptional and justifiable circumstances should data be held indefinitely. Under the Third and Fourth Principles, the amount of data processed must not be excessive for the business requirement and the data must also be accurate.

3.4 Legislation and best practice provide requirements and guidelines relating to the periods for which certain types of documents should be retained<sup>1</sup>, for example contracts, accounting records, employment records and appeal records. The Guidance has been drawn up as a result of various researches and consultation with managers.

## 4 Principles

4.1 A retention period normally starts when a process or transaction ends. For example, many financial records need to be kept six years after the current financial year, and a tribunal decision for six years after the date of the last alteration to it.

4.2 The VTS rules and procedures are proportionate to the size of the organisation and the resources available. The general rule will be that any record is kept for at least the time period specified in any relevant legislation, but may be kept beyond that where a known business requirement exists.

4.3 The business requirements include the need for simplicity and ease of disposal. Beyond an archive of governance documents, management information and HR records for pension purposes, potential future requests from external stakeholders are not taken into account in setting retention periods.

4.4 Records are kept to enable access to and provide information, so no purpose is served in retaining paper files that are not organised sufficiently to allow this.

4.5 As far as possible, the integrity of a folder should be maintained, with all its contents retained or disposed of together; this means that selective weeding is not necessary and should not be carried out according to anyone’s personal views. This should be borne in mind when setting up a new file structure, electronic or paper.

4.6 Electronic storage is always the preferred option. Use of Sharepoint, a document management system introduced for council tax reduction appeals in 2013, has been extended to other areas. This means that more documents held/received in paper format can be scanned for storing electronically. Retention periods have also been built in to the Sharepoint system to allow automatic deletion or archiving.

4.7 Wherever possible, retention and disposal will be built into each standard business process.

## 5 Help and feedback

5.1 Any comments or queries about the Policy and Guidance should be sent to the Corporate Services Manager.

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<sup>1</sup> Institute of Chartered Secretaries and Administrators’ Guide to Document Retention, ICSA 2004  
Retention Guidelines for Local Authorities, Records Management Society 2003  
<http://www.nationalarchives.gov.uk/information-management> (accessed February 2013)

# Guidance

## 1 Tribunal records

1.1 Retention periods are set out in Appendix 2. The legal requirements are set out in the Statutory Instrument<sup>2</sup> and are incorporated in Appendix 2. Beyond the statutory requirement, the President's instruction is that paper records relating to determined cases should be retained for four months after the date of the last amendment. This includes clerks' notes. The President issued an instruction to VTE members<sup>3</sup> to dispose securely any notes they have relating to a decision as soon as it has been issued. The four-month rule does not apply to paper versions of documents that have been scanned. See 1.4 below.

1.2 Please note that information about an appeal that is relevant to a complaint made within the first four months should be transferred to a complaints file and held for two years. Information about an appeal that is known to have been appealed to the High Court or the Upper Tribunal should also be transferred to a different file until that case is finally determined (as it may be remitted to the VTE).

1.3 Paperwork from other, off-system VTE decisions must be retained in the area created for it (R drive, East/Office/05 Appeals and Hearings).

1.4 Guidance warns appellants that important original documents should not be sent to us and will not be returned. If documents are nonetheless sent in which would be costly or difficult to replace, (for example passports, certificates of birth/ death/ marriage), they must be returned to the sender by registered post. All other documents must be securely disposed of one month after scanning.

1.5 All appeal records have been available on the VTS central database (CDB) since October 1999. There is currently no mechanism in place for deleting or archiving records. The move away from the CDB to an Electronic Document and Records Management System will rectify this position.

## 2 Other records

2.1 Appendix 3 is a list of other types of more common legal, financial, employment and governance documents held by the VTS, together with the time periods for which they should be retained.

2.2 Staff and VTE member details on ASR and on SAP should be synchronised on an ongoing basis, through communication between the departments as changes are notified. The IAOs and relevant departments should also arrange to cleanse these databases at least once every two years, supported by information received through–

- reminding staff to amend any changed details in their HR Self-Service records;
- writing to VTE members with a copy of the details held for them to check and return, and making the necessary changes
- checking current hearing and training venue use for the list on ASR (annually).

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<sup>2</sup> The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations SI 2009 No 2269 – Regulation 41

<sup>3</sup> Letter to VTE members 11/11/2016

2.3 Changes to suppliers' details must be updated on SAP as they are notified.

### **3 Disposal**

3.1 A timetable for disposal is shown at Appendix 5 and it is the responsibility of IAOs to ensure staff are allocated to carry out these duties. Compliance will be monitored through discussion with individual staff and spot checks.

3.2 Approval must be obtained from the relevant IAO before records not included in this Policy are disposed of or destroyed. There is a form (electronic) for this purpose on the intranet (Forms/General) which is shown as Appendix 4.

3.3 When records are disposed of or destroyed, this must be logged on the form by the person who carries it out. They then pass the form to the relevant IAO for certification. IAO signatures should be 'wet' signatures, or scanned signatures (providing that Finance already holds a copy of the signature).

#### **Paper records**

3.4 Paper files should be disposed of regularly to comply with this Policy. The IAOs in each office should ensure that these duties are allocated to specific staff.

3.5 The 'confidential shredding and recycling bins' or shredders must be used for all waste that is either marked 'confidential'/'sensitive'/'restricted' from whatever source or includes personal data. This rule must be applied for tribunal records even though they are in the public domain.

3.6 Confidential waste will be collected by contractors appointed by Head Office to an arranged timetable for both offices (currently four-weekly). Certificates of secure destruction from the contractors are filed.

3.7 Other non-confidential waste should be binned for recycling collection, where possible.

3.8 Finance, HR and corporate files for archiving off site should be brought to the attention of the relevant IAO who will arrange indexing as required, boxing up and collection by Iron Mountain.

#### **Electronic records**

3.9 For other electronic data, files should be deleted regularly to comply with this Policy. Electronic records should be double-deleted or overwritten. Thereafter, each member of staff should ensure that they regularly delete electronic records that they have received, copied or created, in line with the time limits shown in the Appendices. Staff must ensure that the electronic 'recycle bin' is emptied weekly.

3.10 The retention times apply not only to files on personal computers but also to files that have been downloaded onto laptops; these files must also be deleted in line with this Policy. Similarly, the USB key is only for data transfer and must not be held to store data for long periods.

3.11 Draft documents (such as minutes, decisions and reports) must be deleted once a final version has been approved.

3.12 Staff are responsible for their own email storage and deletion. This includes PST files. As far as possible, emails that are to be retained or that fall within the other subject categories of information should be moved from mailboxes and saved to the appropriate electronic file so that they are available to other colleagues and to meet FOI requests. The 'Deleted Items' email box should be emptied daily in response to the prompt shown when logging out.

3.13 Data sent to third parties (for example the payroll provider), must be handled securely; this includes secure and prompt disposal. This requirement will be built into any contract and must be communicated to suppliers, to comply with the GDPR. The senior information risk owner (SIRO – the Director of Operations & Development) must report in his annual assurance statement on the receipt of authenticated statements from these third parties acknowledging their obligation to protect and secure all personal and confidential data.

# Appendix 1

## Information Asset Owners

Data and information in paper and electronic form are treated as information assets for purposes of identifying the risks around their handling and security. The VTS has a number of information assets.

All records come within the Government's security guidelines to "manage and protect". Staff who manage and control these assets are deemed to be information asset owners (IAOs); as such they must ensure that areas of risk are addressed and if need be, highlighted in the relevant risk register. IAOs must also be aware of how information is manipulated over the network for their area of activity and responsibility.

The information assets and their IAOs are:

Central database	IT Manager
Windows/IT infrastructure	IT Manager
SAP accounting system/integrated software	Finance Director
ASR staff and VTE members' database/HR records	Head of HR & Training
Property (Estate)	Chief Executive
Records for appeals/operational inboxes	Service Delivery Manager

As systems develop, obligations fall on each IAO to control information flows and monitor the purposes for which the information is used, internally and externally. This includes determining the appropriate retention periods for records in their area of responsibility, having regard to statutory requirements and best practice.

Each IAO has the added responsibility to report quarterly to the SIRO and annually through an assurance statement confirming that all responsibilities and obligations on them have been treated in accordance with the VTS security policy framework (the ISS). The SIRO, appointed by the Board on behalf of the Cabinet Office, reports to and supports the Accounting Officer (Chief Executive) on matters of information assurance, handling data risk and monitoring information, in so far as these affect the organisation.



## Appendix 2 – Tribunal records

Document	Period of Retention		Comments
	paper	electronic	
Appeal forms	4 months after last entry to decision or determination by higher court	4 months after last entry to decision or determination by higher court	When supplementary documents have been scanned in, paper documents should be disposed of one month later.
Appeal applications incomplete, awaiting further information	3 months	3 months	
Notices of acknowledgement, hearing, postponement/adjournment	none		Can be printed out from CDB if needed.
Hearing correspondence: postponement requests, parties' submissions/ statements of case	4 months after last entry to decision or determination by higher court	4 months after last entry to decision or determination by higher court	*Transfer to Complaints file if necessary or to a file for cases being appealed to the High Court or Upper Tribunal (see 1.2)
Bespoke – directions, set asides, strikeout		6 years	Special electronic file for the purpose
'Minutes' of hearings	none		Can be printed out from CDB if needed.
Draft decisions	Until final version issued	Until final version issued	<b>NB</b> Draft versions must be deleted after final version approved
Decision records; review certificates		(Statutory requirement 6 years after last amendment)	Can be printed out from CDB if needed. See 2.3. Currently from 1999
Chairman's signed decision or emailed approval of draft decision		3 months after last amendment to decision or determination by higher court	
Clerks' notes	4 months	n/a	To be held in the hearing file. / Members' notes to be disposed of after decision issued (President instruction)
FTT / High Court decisions	Until in intranet library	Intranet library – indefinitely	
Integrity checks	3 months	current only	
Management reports	6 weeks	last 4 weeks	
Correspondence/emails/notes of phone calls relating to appeals	4 months after last entry to decision or determination by higher court *	4 months after last entry to decision or determination by higher court *	In hearing file; recorded on CDB. *Transfer to Complaints file if necessary (see Appendix 2)
Undelivered notices	Up to 3 months	Up to 3 months	Efforts taken to redirect.

### Appendix 3 – Other documents

Document	Period of Retention	Comments
<b>Statistics (MI, Pis)</b>	Permanent	
<b>Emails</b> – inbox and sent items	6 months for individuals' ; 1 month for 'office'; 3 months for 'member'; 1 month for 'travel'	
- PST files	1 year	Any longer life suggests they should be stored on R drive
<b>Complaints registers and correspondence</b>	2 years from latest correspondence	
<b>FOI and Data Protection</b>		
Request Register; correspondence; disposal certificates	6 years	
<b>Hospitality and gifts register</b>	6 years	
<b>Organisation/ governance records</b>		
Major agreements of historical significance	Permanently	Example: protocols with DCLG, VTE
Service level agreements	6 years after signing	Example: with VOA, BAs, MoJ
<b>Property</b>		
Deeds of title	Permanently or until property disposed of	
Leases and all records in acquisition	12 years after termination or resolution of dilapidations etc	
Negotiations where property is not acquired	Closure of negotiation + 6 years	
Planning consents and records of alterations	10 years	
Wayleave agreements; licences	12 years after expiry or disposal of property	
Records in disposal – surveys, dilaps etc	Disposal + 6 years	
Fitting out records	Next fit-out + 1 year or disposal of property	
Maintenance schedules and records, repairs records, inspections, fire certificates	When superseded, or completion + 2 years	
Health and safety inspection reports	When superseded or current + 5 years	
Asbestos inspections, registers, reports	40 years	
Removal of asbestos or other hazardous material	Removal + 5 years	


Document	Period of Retention	Comments
<b>Finance</b>		
Asset registers Depreciation registers	6 years after sale or disposal of asset or last asset in register	
Financial statements for – quarterly, annual reports monthly, periodic ad hoc	6 years Until cumulated into quarterly/annual reports 1 year	
Spending reviews	Permanently	Exceeds statutory requirement for historical/archive purposes
Grant funding records	Permanently	Exceeds statutory requirement for historical/archive purposes
Records of serious matters: theft, fraud, misappropriation, irrecoverable debts and overpayments, write-offs	10 years after action/investigation is completed	
Purchase order records Courier records Travel warrants	6 years 2 years 2 years	
Receipt books, post books, reconciliation sheets, revenue cash books, receipt cash books, invoices, debit notes, refunds, register of debts written off, register of refunds	6 years generally but only 2 years for petty cash and summary cash books	Value Added Tax Act 1994
Records required for NAO's value-for-money examinations	6 years	Unlikely to be a need to keep beyond first 5-year review, unless for own purposes
<b>Tax</b>		
Supporting documentation for tax returns and VAT	6 years after the end of the financial year in which the records were created	Retain until any tax return enquiry is complete. Value Added Tax Act 1994 s58 and Schedule 11, para 6
PAYE & NI returns	For PAYE records not required to be sent to the Inland Revenue, 3 years + current year	(Income Tax (PAYE) Regulation 2003, Reg 97); Finance Act 2010.
Indemnities, guarantees, loan agreements	6 years after expiry	

Document	Period of Retention	Comments
<b>Banking Records</b>		
Cheques, bills of exchange and other negotiable instruments, bank statements	2 years other than record of cheques drawn (6 years)	
Instructions to banks	6 years after ceasing to be effective	
Subscription records	6 years after cessation of membership	Companies Act 2006
<b>Audit records</b>		
Terms of reference	6 years	
Reports and action plans	6 years after completion of action	
Management letters	Permanent	
<b>Vendor details</b>		If not used, are archived on SAP by FSSD after 18 months and cleansed every 7 yrs
<b>Datasets</b>	2 years plus current; older archived	
<b>Employee Records</b>		
Pension Records	Until age 100	
Job history including staff personal records: contract(s), Ts & Cs; previous service dates; pay and pension history, pension estimates, resignation/termination letters	Until age 100	
Job history: personal records of organisation's important executives	Permanently	for historical purposes
Current address details	6 years after employment ceases	
Qualifications, references	Until age 100	
Disciplinary, grievance proceedings records, oral/verbal, written, final warnings, appeals	Time periods specified in Staff Handbook	
Applications for jobs, interview notes – Recruitment/promotion panel Internal Where the candidate is unsuccessful Where the candidate is successful	2 years 2 years 1 year after notifying the unsuccessful candidate Until age 100 (as part of job history record)*	Exceed limits in the Discrimination Acts 1975 and 1986, Race Relations Act 1976 and Limitations Act 1980. Civil Service Appointments Commissioner requirement. * Exceeds statutory requirement as forms part of job history record
Payroll input forms, wages/salary records, overtime/bonus payments Payroll sheets, copies	6 years + current year 2 years	Taxes Management Act 1970
Payrolls/wages	6 years after employment ceases	

Document	Period of Retention	Comments
Bank details – current	6 years after employment ceases	
Loan, advances and overpayment records	6 years after repayment or write-off	
Annual leave records	2 years	
Expenses, T&S records	6 years	Archived off SAP after 18 months; cleansed every 7 years by FSSD
<b>Sickness records</b> Reports of home visits or from medical advisers; health declarations; fitness for work	Until age 100	Limitation Act 1980
Certificates and self-certificates unrelated to workplace injury; statutory sick pay forms	Until age 100	Exceeds statutory requirement as forms part of job history record
Papers relating to injury on duty	Until age 100	
Accident books	3 years from the date of each entry	Social Security (Claims and Payments) Regs 1979
Accident reports and correspondence	3 years after settlement	RIDDOR Regulations 1995 S7
Health and safety records – medical reports of those exposed to substances hazardous to health (lead, asbestos, compressed air) For ionising radiation	40 years from date of last entry  50 years from date of last entry or until the person reaches age 75	Personal injury actions must generally be commenced within 3 years of the injury. Exceeds statutory requirement for industrial injuries not capable of detection with that period (for example, in relation to exposure to hazardous substances, radiation)
Pregnancy/childbirth certification	1 year following return to work after pregnancy	Time limit for litigation
Parental leave	5 years from birth/adoption of child, or 18 years if the child receives disability allowance	
Maternity pay records and calculations	3 years after the end of the financial year to which records relate	Statutory Maternity Pay (General) Regs 1986
Redundancy details, payment calculations, refunds, notifications	6 years from redundancy	
Training and development records	6 years; employee keeps indefinitely	Evidence of successful development/competency
Organisational charts	Permanently	

Document	Period of Retention	Comments
<b>Members' records</b>		
Expenses, T&S records	6 years after appointment ends	Archived off SAP after 18 months; cleansed every 7 years by FSSD
Appointment, election, attendance records	6 years after appointment ends	
Declarations	6 years after appointment ends	
<b>Policies and guidance</b>	For staff and on intranet – until superseded; Corporate records retain permanently	Draft versions must be deleted when a final version is approved/issued
<b>Project management documents</b> - approved projects - rejected/deferred projects	10 years after close of project 5 years after close/deferral	Includes planning, initiation, business case, feasibility, post-implementation review and evaluation documents
<b>Risk registers</b>	5 years	
<b>Minutes and Action points</b>		
Board	Permanently	Historical archive
Board Committees	Permanently	
Other Committees	5 years	
Office and team meeting minutes	2 years	
Draft minutes	Only until a final version is approved	Important that these are deleted
<b>Technical and Research</b>		
Reports	10 years after requirements have ended	
Customer survey Qs, results and analysis	10 years	Headline figures retained permanently
<b>Contracts</b>		
Signed	6 years from end of contract	Retained by Finance
Contract amendments	6 years from end of contract	
Operation and monitoring, eg complaints	6 years from end of contract	Retained by the department whose budget was involved in the tender and procurement
Contractors' reports	2 years from end of contract	
Tender – user requirements, specification, evaluation criteria, invitation	6 years from end of contract	
Unsuccessful tenders' documents	1 year after last correspondence	
Successful tender documents	6 years from award of contract	
Visitors' books	1 year + current	
Interpreters' contact details and contracts	3 years + current	

## Appendix 4

 <b>RECORDS DISPOSAL/DESTRUCTION CERTIFICATE</b>							
Date of disposal	Person disposing	Office/ Dept	Description of data	Format of data	Date range of data	In line with DR&D Policy?	Method of disposal
<b>Approvals:</b> Before disposing of any data <b>not included</b> in the Records Retention and Disposal Policy, approval should be sought from the relevant Information Asset Owner (IAO).							
<i>I approve the disposal of the data described above</i>							
Printed name and signature of IAO:							Date
<b>Certification:</b> After disposing of any data, within one week the relevant IAO must certify that this has been carried out.							
<i>I certify that the data described above has been disposed of, in line with the Records Retention and Disposal Policy</i>							
Printed name and signature of IAO:							Date:

**When completed and signed, please email this form to the Corporate Services Manager (for filing and retention for 6 years)**

## Appendix 5 - Timetable for Disposal

When	What	Who
Continuously	Draft documents when final version approved	All
	VTE member records updated	Corp Services
Weekly	Office and Travel inboxes for 5 weeks ago	Ops
	Personal recycling bins on PCs and laptops	All
Monthly	Member inbox for 4 months ago	Ops
	Appeal management reports > 6 weeks (paper + elect)	Ops
	Hearing files (paper +virtual) for hearings over 4 months ago, after check against MIS report for cases that need to be retained for relisting or those under review	Ops
	SAP reconciliation with ASR	Finance
Quarterly	Successful applications/interviews to personnel file	HR
	Pregnancy/ childbirth certifications > 1 year	HR
Half-yearly	Applications to appeal where no response to request for further information	Ops
	Personal email boxes	All
	Complaints files > 2 years	All
	PST files	All
	Courier records > 2 years old	Finance
	Travel warrants > 2 years old	Finance
	Datasets on website > 2 years old to archive	Finance/ IT
	Job application records, unsuccessful > 2 years	HR
	Promotion/interview records, unsuccessful > 2years	HR
	Maternity pay records	HR
	Accident records and reports etc > 3 years	HR
Yearly	Remind staff to update their HR Pro records	HR
	Write to VTE members to check the data we hold about them and update database; update them with changes to PAC colleagues contact details	HR/ Finance
	VTE member records > 6 years after appointment ends	HR/Finance
	Estates records	Corp Services
	FOI/DPA files > 6 years	Corp and Ops
	Finance statements annual > 6 years + current	Finance
	Asset Register > 6 years + current	Finance
	Depreciation Register > 6 years + current	Finance
	Purchase order records > 6 years + current	Finance
	Other financial records > 6 years + current	Finance
	Parental leave records > 5 years from birth/adoption of child or > 18 if child disabled	HR
	Finance and HR records > 6 years after employee leaves: deleted or moved to file to retain to age 100	Finance/HR
	Risk registers > 5 years	Departments
	Training and development records > 6 years	Training
	Contract and tender documents	HO managers
	Visitor books > 1 year	Admin/Recptn
	Office/team meeting minutes	Managers
Two-yearly	HR records for any former employee aged 100	HR
	Health and safety records	HR
	Ionising radiation records	HR
	Project management documentation and reports	Corp Services