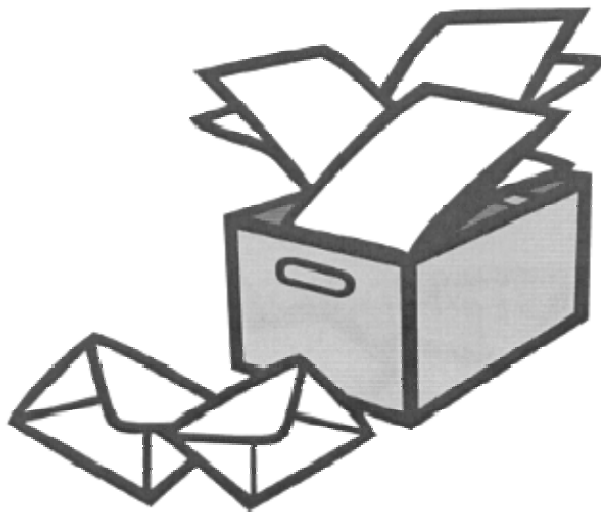


RECORDS **RETENTION and** **DISPOSAL GUIDE**

January 2006



INTRODUCTION

Provincial legislation regarding retention of records by municipalities was amended. The requirement to follow a Provincial schedule was removed and replaced with a provision allowing Council to adopt a records retention and disposal schedule by bylaw. The possibility now exists that records of historical significance could be inadvertently destroyed. The Saskatchewan Archives Board discussed this matter with the municipal associations, and it was decided that a recommended schedule might be beneficial to municipalities.

This records retention guide has been prepared to assist municipal administrators in decisions on retention and disposal of records. It has been developed by UMAAS, RMAA, SUMA and SARM, with the assistance of the Saskatchewan Archives Board. It is applicable to the records of municipalities as well as any board, commission, association, etc. established by the council.

This guide has been developed in compliance with *The Municipalities Act*, *The Local Government Election Act*, *The Archives Act* and *The Local Authority Freedom of Information and Protection of Privacy Act*. Included retention periods are based on administrative, legal, and fiscal/financial values of records. The retention periods reflect minimum length of time required to satisfy legal, fiscal and administrative requirements.

A draft bylaw has also been included for the convenience of those municipalities who wish to adopt this recommended schedule by bylaw.

RECORDS MANAGEMENT PROCEDURES

Background information

This document outlines some basic records management procedures to be followed by the municipalities in order to manage municipal records in an effective and accountable manner. Please note that this document includes certain provisions that may have to be passed by the council before they are adopted by the municipal offices in Saskatchewan.

DEFINITION OF A RECORD

A record is defined by *The Local Authority Freedom of Information and Protection of Privacy Act* as “a record of information in any form and it includes information that is written, photographed, recorded or stored in any manner, but does not include computer programs or other mechanisms that produce records”. This retention schedule is applicable to records that fall under the above definition regardless of format including paper, electronic, microfilm, etc. Certain material has no evidential, fiscal, administrative or historical value and therefore, is not subject to this schedule. It can be destroyed when it is no longer needed without historical review by the Archives. This includes:

- extra copies created for convenience of reference
- publications i.e. books, magazines, catalogues, etc.
- blank forms
- transitory records, i.e. drafts that do not document significant steps in the development of a document or are summarized or produced in other form

The guide schedules an **official record** which can be an original record, the only copy of a record retained by a municipality or any copy deemed to be the official record. The official record is retained to satisfy legal, fiscal and administrative retention requirements included in this schedule. Any **additional copies** of official records can be disposed of when they are no longer needed providing they contain identical information; an official record is identified; its completeness, authenticity and integrity is verified and it is retained for the period of time required by this schedule. The application of this provision and some associated requirements are further explained in the section “Storage of Records and Records Format”.

GENERAL CORRESPONDENCE

Correspondence should be classified in related categories and retained for the period of time assigned to the categories. For example, correspondence related to the establishment of bank accounts should be classified in the Bank Accounts category; correspondence regarding building permits should be classified in the Building Permits category.

STORAGE OF RECORDS AND RECORDS FORMAT

Records have to be stored in an environment adequate for their storage medium. They should be maintained properly so they are retrievable for the period of time required by the schedule and until they are disposed of or transferred to the Archives. Any records of a confidential nature should be safeguarded and stored in a secure place with limited access. Any personal information should be protected and handled in accordance with *The Local Authority Freedom of Information and Protection of Privacy Act*.

While **paper** is a common and well established medium for storing records, other formats, i.e. microfilm and electronic, are acceptable. Please note that each record created or received by a municipality has potential evidential value. Therefore, there are not only technical but also some serious legal considerations when it comes to decide on the medium for storing official records or changing the medium (i.e. from paper to microfilm or electronic).

If a **microfilm** or **electronic** image is chosen as an official record, in order to make microfilm records or electronic images acceptable by the court of law, it is necessary to comply with *The Saskatchewan Evidence Act* and conduct the microfilming/imaging process according to the existing standards (i.e. "Microfilm and Electronic Images as Documentary Evidence" CAN/CGSB-72.11-93). Microfilmed source documents can be disposed of as additional copies providing complete disposal documentation is retained showing how/when source records were destroyed and witness's signatures are included.

If **electronic records** are to become official records, it is necessary to comply with *The Saskatchewan Evidence Act* and *The Electronic Information and Documents Act* as well as any standards that control management of electronic records and electronic transactions. Procedures should be developed and approved regarding disposal of hard copies as additional records. Municipalities should manage electronic records in the manner that ensures the integrity and authenticity of the records. Electronic records have to be accessible and retrievable until they are approved for disposal or transfer to the Archives. Therefore, migration and verification procedures should be developed and followed in case of any changes to the automated system or upgrades. The migration process should include all official records retained electronically, not only those that are currently active. Records documenting the process should be retained.

PERMANENT RECORDS

Records listed for permanent retention are essential for both administrative and historical purposes. They should be kept in a secure and suitable environment, protected against accidental destruction or loss. For some permanent records a provision is included in the schedule for transfer to the Saskatchewan Archives Board upon the Archives consent.

Permanent records have to be maintained properly in order to be accessible and retrievable at any time in a format that is cost effective and legally acceptable. Storage medium for long-term preservation has to be very carefully considered.

UNSCHEDULED RECORDS

This section includes a provision for disposal of records that have been not included in the retention guide. Unscheduled records that pertain to discontinued programs/functions and are no longer created in any form by the municipality and are 25 years or older can be disposed of upon approval of the council and upon historical review and approval by the Provincial Archivist. Please follow the disposal process described further in this document or contact the Archives. Any current (continuing) records which are not included can be added to the guide with adequate retention periods. Please consult the Archives in this regard. The amended guide has to be approved by the council and the records are subject to the disposal procedures described below.

DISPOSAL OF RECORDS

All records as defined by *The Local Authorities Freedom and Information and Protection of Privacy Act* are subject to the following disposal procedures:

1. Preparing a records inventory listing including box identification (if files are in boxes), titles of records, dates, brief contents description, volume of records, location of records and any other information that may be helpful in identifying records.

2. Relating records to the schedule to determine if they meet retention periods. In order to be eligible for disposal records must meet retention requirements stated in the schedule. Schedule designation should be included on the inventory, for example:

Box 1

Payment Vouchers 1995 – 1.1 Accounts Payable

3. Approval by Council

4. Historical appraisal by the Saskatchewan Archives Board

The Saskatchewan Archives Board has conducted an appraisal of the records included in the schedule and has identified the categories for which they wish to be contacted in order to review the records for a possible transfer to the Archives' permanent collection.

When records from these categories are eligible, a records inventory, approved by council, should be forwarded to the Saskatchewan Archives Board. An Appraisal Archivist will analyze the inventory and advise in writing which records should be retained for physical appraisal or transferred to the Archives. This list should be sent to:

Provincial Archivist
Saskatchewan Archives Board
3303 Hillside Street
University of Regina
Regina, Sk
S4S 0A2

The retention schedule includes provisions for destruction of certain records without referral to the Saskatchewan Archives Board. These records contain "disposal" in the Disposal Recommendation Column and do not possess long-term historical significance. They can be destroyed once they meet retention periods in the schedule and are approved by the council (steps 1, 2 and 3). The remainder of records is subject to the historical appraisal (step 4).

Any questions regarding the retention guide or the above procedures could be forwarded to the Saskatchewan Archives Board through e-mail recordhelp@archives.gov.sk.ca or phone (306) 787-0734.

Note:

This Draft Bylaw has been prepared by Advisory Services staff of Saskatchewan Ministry of Municipal Affairs, not by legal experts. It is for guidance purpose only and may be reworded to suit local conditions and requirements. It is always good practice to obtain the advice of your solicitor in drafting bylaws.

(municipality status) OF (name / #)

BYLAW NO. _____

A BYLAW FOR THE DESTRUCTION OF DOCUMENTS

The Council of the _____ of _____ in the Province of Saskatchewan, enacts as follows:

1. That a Records Retention and Disposal Schedule (the Schedule) for the municipality, attached hereto as "Exhibit A" and forming part of this bylaw, be adopted.
2. That the administrator of the Municipality is hereby authorized to destroy all applicable documents of the Municipality in accordance with the Schedule.
3. That the Administrator/Clerk contact the Saskatchewan Archives Board before the destruction of any records mentioned in section (2) above and ensure that any documents requested by the Board for preservation in the Archives be deposited with the Board.

[SEAL]

Mayor/Reeve

Clerk / Administrator

Section 116, *The Municipalities Act*

Read a third time and adopted
this ____ day of _____

Records Retention and Disposal Guide for Rural and Urban Municipalities

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RECORDS RETENTION and DISPOSAL GUIDE

1. ACCOUNTING AND FINANCE

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
1.1 Accounts Payable (includes billing, payments, overdue accounts, invoices, receipts, payment vouchers, receipt duplicates, related correspondence, etc.)	7 years	Dispose
1.2 Accounts Receivable (includes receipt records, write offs, invoices, vouchers, related correspondence, etc.)	7 years	Dispose
1.3 Annual Financial Statements	Permanent as per legislation	Permanent as per legislation
1.4 Audits and Compliance Reviews (auditor recommendations, reports, etc.)	7 years	Dispose
1.5 Bank Accounts (includes records related to termination and establishment of bank accounts, deposit slips, cancelled cheques, passbooks, bank statements, reconciliations, deposit books, cheques stubs/duplicates, etc.)	7 years	Dispose
1.6 Budget (as part of the minutes)	Permanent	Permanent
1.7 Budget Related Reports	7 years	DISPOSE
1.8 Cash Payments and Receipts (includes cash payments books, print-outs, cash reports and summaries, register tapes, etc.)	7 years	DISPOSE

Continued...

1. ACCOUNTING AND FINANCE (cont'd)

RECORDS	RETENTION PERIODS	Disposal Recommendation
1.9 Debentures/Loans (includes registers, coupons, etc.)	7 years after final payment	DISPOSE
1.10 Federal/Provincial Remittance	7 years	DISPOSE
1.11 Grants (includes applications and supporting documentation)	7 years after completion of project, activity, task, etc. or rejection of application	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
1.12 Investment Records	7 years after maturity of financial instruments	DISPOSE
1.13 Ledgers/Journals (includes general ledgers, subsidiary ledgers, ledger cards, reports, journals, etc.)	7 years	DISPOSE
1.14 Local Improvement Roll	7 years after completion of project	DISPOSE
1.15 Monthly Financial Statements	7 years	DISPOSE
1.16 Requisition/Purchase Orders	7 years	DISPOSE
1.17 Tax Roll/Assessment Roll (i.e. hard copy of year-end print out)	Permanent as per Legislation	PERMANENT as per Legislation
1.18 Utility Documents (includes water and sewer cards and ledgers, utilities tax roll, etc.)	7 years	DISPOSE

2. ADMINISTRATION

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
2.1 Agreements/Contracts and Supporting Documentation (pertaining to land, buildings, properties, structures, etc. owned by the municipality including construction agreements/contracts, etc.)	10 years after disposition of building, property or structure	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
2.2 Agreements/Contracts and Supporting Documentation (not related to land, buildings, properties, etc.)	7 years after termination of agreement/contract	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
2.3 Appeals (under the Planning and Development Act, 1983)	7 years after final decision rendered	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
2.4 Celebrations and Events	3 years after concluded	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
2.5 Cemetery Records	Permanent as per Legislation	Permanent as per Legislation
2.6 Change of Ownership Documents	7 years	DISPOSE
2.7 Inquiries (under Local Authority Freedom of Information and Protection of Privacy Act)	7 years	DISPOSE
2.8 Insurance Policies – Liability (may be required if there is a liability claim in the future)	Permanent	Permanent

Continued...

2. ADMINISTRATION (cont'd)

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
2.9 Insurance Policies – Property	7 years after termination/cancellation of policy	DISPOSE
2.10 Photographs	When obsolete contact the Archives	Contact the Archives. Dispose <u>only</u> upon the Archives recommendation
2.11 Records Disposal Documentation	Permanent	Permanent
2.12 Tax Assessment Appeals	7 years after final decision rendered	DISPOSE
2.13 Tax Assessment Records (assessor's valuation records, reassessment sheets, etc.)	3 years after superseded by new assessment or obsolete	DISPOSE
2.14 Tax Certificates	7 years	DISPOSE
2.15 Tax and Assessment Undelivered Notices (Where a notice is undelivered or returned due to an unknown address the notice shall be retained) (Section 216 & 268 <i>The Municipalities Act</i>)	7 years	DISPOSE
2.16 Tax Enforcement Records (includes tax lien withdrawals, etc.)	7 years after tax title property sold or property disposed of in any other manner	DISPOSE
2.17 Other Enforcement Records	7 years after settlement	DISPOSE
2.18 Water Analysis and Reports (may be required if there is a liability claim in the future)	25 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation

3. ELECTION

Records included in this section are governed by *The Local Government Election Act*, and *The Municipalities Act*. Where specific retention requirements are identified in the legislation, relevant sections in the acts are indicated. **Unless otherwise specified, all records are retained for “after election day” plus number indicated below.**

RECORDS	RETENTION PERIODS Rural Municipalities	RETENTION PERIODS Urban Municipalities	DISPOSAL RECOMMENDATIO N
3.1 Ballots	3 months (160.71 Local Government Elections Act,(LGEA)	60 days	DISPOSE
3.2 Disclosure of Holdings	7 years	7 years	DISPOSE
3.3 Declaration of Agent/Friend	N/A	60 days	DISPOSE
3.4 Declaration of Polls	3 months 160.71 LGEA)	60 days	DISPOSE
3.5 Deputy Returning Officer Statement of Results	Permanent	60 days	DISPOSE
3.6 Nominations and Receipts	3 months after closure of nomination period (160.21 LGEA)	60 days	DISPOSE
3.7 Oaths of Office	Term of Office	Term of Office	DISPOSE
3.8 Poll Maps	N/A	60 days	DISPOSE

Continued...

3. ELECTION (cont'd)

RECORDS	RETENTION PERIODS Rural Municipalities	RETENTION PERIODS Urban Municipalities	DISPOSAL RECOMMENDATION
3.9 Poll-by-Poll Election Results	N/A	60 days	DISPOSE
3.10 Returning Officer's Summary of Results	Permanent or contact the Archives	Permanent or contact the Archives	Permanent or contact the Archives
3.11 Poll Books	3 months (160.71 LGEA)	60 days	DISPOSE
3.12 Voters' Lists	Contact the Archives	Contact the Archives	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
3.13 Voters' Registration Forms	3 months (160.71 LGEA)	60 days	DISPOSE
3.14 Ballot Box Contents (includes ballots, registration forms, etc.)	3 months (160.71 LGEA)	60 days	DISPOSE

4. EMPLOYEE – EMPLOYER

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
4.1 Employee Records (includes time cards, pay records, etc.)	10 years after termination of employment	Dispose
4.2 Income Tax (T'4s, TD1, etc.)	7 years	Dispose

5. LEGAL

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
5.1 Minister's Orders	Permanent as per Legislation	PERMANENT as per Legislation
5.2 Claims (includes notices of claim, statements of claim, etc.)	10 years after settlement	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
5.3 Petitions	7 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
5.4 Writs	10 years after expiration or completion	DISPOSE

6. LICENCES AND PERMITS

6.1 Licenses and Permits Issued By Municipalities

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
6.1.1 Building Permits (includes supporting documentation)	after rejection of permit or life of building/structure plus 10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
6.1.2 Development Permits (includes supporting documentation)	25 years after superseded	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
6.1.3 Development Permits – Denied	10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
6.1.4 Development Permits – Register	Permanent	PERMANENT
6.1.5 Other Permits (not related to land, buildings, structures, development projects)	3 years after expiration/termination or rejection of permit	DISPOSE
6.1.6 Licenses (includes supporting documentation)	7 years after termination/expiration or rejection of license	DISPOSE

6.2 Licenses and Permits Issued To Municipalities

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
6.2.1 Licenses and Permits (related to land, buildings, structures, properties)	Upon rejection of permit/license or life time of structure, building, property plus 10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
6.2.2 Licenses and Permits (not related to land, buildings, structures and development projects)	7 years after expiration/termination or rejection of license or permit	DISPOSE

7. MAPS, PLANS AND SURVEYS

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
7.1 Architect's Drawings (buildings, park sites, structures, etc.)	Life time of facility/structure plus 10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
7.2 Municipal Maps and Plans	Original or one selected copy to be retained permanently	Permanent or contact the Archives Dispose copies <u>only</u> upon the Archives recommendation
7.3 Road Surveys	7 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
7.4 Land Surveys Certificates/Surveyor's Reports	7 years	DISPOSE

8. MINUTES AND BYLAWS

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
8.1 Council Minutes (includes original bylaws, active and repealed)	Permanent as per legislation	PERMANENT as per Legislation
8.2 Repealed Bylaws (includes certified copies that may be retained in Repealed Bylaw Registers)	7 years	DISPOSE
8.3 Bylaw Registers (active and repealed)	Permanent	PERMANENT

9. REPORTS AND STATISTICS

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
9.1 Reports of Boards and Committees established by Council (not forming part of council minutes)	7 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
9.2 Vital Statistics	7 years	DISPOSE

10. ROADS AND STREETS

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
10.1 Road Maintenance Records (includes reports) (may be required if there is a liability claim in the future)	25 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation