



<b>SECTION:</b>	Financial	<b>POLICY:</b>	Record Retention
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### Policy

Community Care Northumberland will retain a records system to assist in efficient operations as well as to comply with applicable Laws, Regulations and Canada Revenue Agency requirements.

### Procedure:

Community Care Northumberland will retain the following records for the length of time indicated unless the record is subject to legal proceedings, objections or appeals under legislation. Such affected records shall be kept until all appeal periods subsequent to the action have expired.

**PERMANENT: Life Span plus Two (2) Years:** Documents to be retained for the duration of the life of Community Care Northumberland plus an additional period not less than two years from the dissolution date:

1. Minutes of meetings and resolutions of directors (including any committee of directors)
2. Governing Documents: Certificate of Incorporation, Letters Patent, Corporate Articles, Bylaws and all amendments
3. Register of Directors
4. Annual Audited Financial Statements
5. General Ledger (year to year transactions, including significant contracts or agreements entered into documentation)
6. Annual Adjusting Journal Entries
7. Fixed Asset and Depreciation Records
8. Duplicate Donation Receipts and instructions relating to ten-year gifts
9. Liability Insurance Policies, memoranda and statements
10. Pay Equity Records
11. Records and supporting documents to verify tax obligations and entitlements of the dissolved corporation

**Ten (10) Years from the date report submitted pursuant to Occupational Health and Safety Regulations:**

1. Reports including records of injuries, written accident reports, records of hazardous occurrences, reports arising from investigations, hazard reports/emergency procedures

**Seven (7) Years from the end of the last fiscal period that the documents relate:**

1. Accounting Books and Records
2. Source Documents
3. Bank Statements/Cancelled Cheques
4. Bank Reconciliations
5. Donation Records
6. Fundraising and Special Event reports
7. Approved Budgets
8. Financial statement working papers
9. Invoices/Receipts of Payment records
10. Payroll Records
11. Driver Log Sheets
12. Brokered Worker Report Forms
13. T3010 Annual Information Return and charitable receipt reconciliation
14. GST/HST Returns
15. Deferred Grants/Multi Year Funding Agreement Documentation\*

\*end of last fiscal period that documents were applied to and is not necessarily the fiscal year originally received

**Seven (7) Years from the date of termination of an employee**

1. Employee name, address and starting date of employment
2. Date of birth records for employees under age 18
3. Records of hours worked each day and week
4. Agreements to work excess hours or average overtime pay
5. Records of Vacation Time Earned/Taken or Vacation Pay paid
6. Wages paid records
7. Records related to protected leaves
8. Employee Personal Information upon which a decision was made affecting the employee

**Three (3) Years from the end of the last fiscal period that the documents relate:**

1. Lottery & Gaming Licenses

**Two (2) Years from the end of the last fiscal period that the documents relate:**

1. Donation Receipt Duplicates, other than ten-year-gifts
2. Volunteer Driver Transportation Slips

**One (1) Year from the date of the (last) draw**

1. Lottery & Gaming Raffle Tickets & Stubs (sold and unsold)

Document storage and responsibility by Community Care Northumberland office locations are described in the following Document Retention Detail Chart.

Document	Retention Period (Yrs)	Storage Location
Governing Documents	Permanent	Administration
Minutes of Directors Meetings	Permanent	Administration
Register of Directors	Permanent	Administration
Annual Audited Financial Statements	Permanent	Administration
General Ledger	Permanent	Administration
Special Contracts or Agreements	Permanent	Administration
Annual Adjusting Journal Entries	Permanent	Administration
Fixed Asset and Depreciation Records	Permanent	Administration
All records of 10 year Gifts	Permanent	Administration
Pay Equity Records	Permanent	Administration
Liability Insurance Policies & Statements	Permanent	Administration
Occupational Accident/Illness Investigation Reports	10	Administration
Client Invoices/Receipts of Payment records	7	Local Service Office
Brokered Worker Forms	7	Local Service Office
Bank Statements/Cancelled Cheques	7	Administration
Bank Reconciliation	7	Administration
Bank Deposit Slips	7	Administration
All other Invoices/Receipts of Payment records	7	Administration
Credit Card Receipts and Expense Invoices	7	Administration
Cash Receipts and disbursements	7	Administration
Fundraising/Special Event Details	7	Administration
Contracts	7	Administration
Donation Receipt Listing - Cash Gifts	7	Administration
Donation Receipt Listing & appraisal - Gifts in Kind	7	Administration
Investment Details	7	Administration
Bank Account Details	7	Administration
Adjusting Journal Entries	7	Administration
Financial Statement working papers	7	Administration
Payroll Records and T4/T4 Summaries	7	Administration
Record of Employment (ROE's)	7	Administration
RSP and Taxable Life Insurance Premium details	7	Administration
T3010 Annual Information Return	7	Administration
GST/HST Return	7	Administration
Approved Budgets	7	Administration
Deferred Grant/Multi Year Funding Agreements	7	Administration
Employee Profile (Name, Address, Start Date)	7	Administration
Records- Date of Birth Employees under age 18	7	Administration
Records- Hours Worked (by day/week)	7	Administration
Records- Vacation time earned/taken, Vac pay paid	7	Administration
Records- Wages Paid	7	Administration
Agreements- Average Overtime Pay, Excess Hours	7	Administration
Records- Protected Leaves	7	Administration
Employee Personal Info upon which a decision was made	7	Administration
Transportation Event Report- Driver Paid detail	7	Local Service Office
Lottery & Gaming Licenses	3	Administration
Donation Receipt Duplicates, other than 10 Yr Gifts	2	Local Service Office
Volunteer Driver Slips	2	Local Service Office
Lottery & Gaming Tickets	1	Local Service Office