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|---|---|--|--|--|---|---|---|
| 1 | National Retention Policy for Local Authority Records - approved by LGMA for use by LGMA on 20th November 2019 | | | | | | |
| 2 | | | | | | | |
| 3 | Functional Heading | Finance | | | | | |
| 4 | Sub-Functions | Activities | Retention Recommendation | Comments | | | |
| 5 | Annual budget | Legislation and DoE Circulars. | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Act, 2001. Section(s) 102 & 103 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 6 | | Adopted Annual Budgets: Hard & Electronic Copies | Retain for 5 Years then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Act, 2001. Section(s) 102 & 103 The Public Spending Code published by the CEE unit of DoPER ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 7 | | Management file for annual budget process: <i>Requests for submissions, Public Notices, reports to members, minutes of Finance Committee Meetings. etc.)</i> | Retain for 5 Years then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Act, 2001. Section(s) 102 & 103 The Public Spending Code published by the CEE unit of DoPER ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |

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| 4 | Sub-Functions | Activities | Retention Recommendation | Comments | | | |
| 8 | Commercial Rates | Legislations, Circulars, etc | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Reform Act, 2014. Part 5, Section(s) 29-34 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 9 | | Setting of the annual rate of valuation | Retain for 7 Years then offer to Archivist when superseded. If no archivist then If no archivist then see comment** | Local Govt Reform Act, 2014. Part 5, Section(s) 29-34 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 10 | | Rateable Valuation (R.V.) <i>submissions supplied to valuation office, correspondence with valuation office, etc.</i> | Retain for 7 Years after Rateable Valuation (RV) exercise is completed then offer to Archive when superseded. If no archivist then If no archivist then see comment** Exception being where a revision to the valuation listing has been sought or where an appeal to Tribunal or the \courts has been made, In these instances retain until the proceedings have been exhausted. Archivist to notify senior manager in business section before taking any decision other than to permanently archive records. | Valuation Act 2001 Valuation Amendment Act 2015 Local Govt Reform Act, 2014. Part 5, Section(s) 29-34 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |

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| 11 | | Notice to commercial properties. Copy of RV notice issued by Valuation Office to each property | Retain for 7 Years then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Reform Act, 2014. Part 5, Section(s) 29-34 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 12 | | Rates Revisions and Appeals inc Rate Books, Schedules/Indices, EOY Reports including arrears sheets,old Valuation Books/Maps etc | Retain for 7 Years after demand then destroy, Exception being where a revision to the valuation listing has been sought or where an appeal to Tribunal or the courts has been made, In these instances retain until the proceedings have been exhausted. | Valuation Act 2001 Valuation Amendment Act 2015 Local Govt Reform Act, 2014. Part 5, Section(s) 29-34 | | | |
| 13 | | Rate demands to owners of commercial properties + related documents | Retain for 7 Years after demand then destroy, Exception being where a revision to the valuation listing has been sought or where an appeal to Tribunal or the courts has been made, In these instances retain until the proceedings have been exhausted. | Local Govt Reform Act, 2014. Part 5, Section(s) 29-34 Statute of limitations: claims of breach of contract must be taken within 7 years (6 years + 12 month maintenance period) Note- legal action must commence within 7 years of rates becoming due (that is the date the rate is made by the CE) Sections 14 & 23 of Local Government Act 1946- vacant properties Section 71 Poor Relief Ireland Act – occupier Sections 60-84incl. Public Bodies Order 1946 | | | |
| 14 | | Warrant for Revenue/Credit Collectors which are signed and sealed and renewed annually with CE Order | Retain for 7 years then destroy. Exception being where legal proceedings are underway but not yet completed. | 7 years is to facilitate the collection of arrears where they arise. | | | |

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| 15 | | Warrant for Revenue/Credit Collectors - appointment of individuals to collect rates. | Retained for the duration that revenue collector is in post + 7 years then offer to archivist. If no archivist then If no archivist then see comment** | Public Bodies Order, 1946, Section 68 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 16 | | Payment/collection of rates | Retain for 7 Years after demand then offer to Archivist. Exception being where a legal case has been initiated. In these instances records should be retained until the legal process has been exhausted. If no archivist then If no archivist then see comment** | ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 17 | | Rates Records for specific property <i>Changes in ownership; occupiers; applications to discharge rates in the case of vacancy; application to strike off rates,etc</i> | For existing customers keep records for duration of relationship. For historical customers Retain for 7 Years after last transaction then offer to Archivist. If no archivist then If no archivist then see comment** | Part 9, Valuation Act, 2001 Local Govt Act, 1946 & local Govt, Act, 1898 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |

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| 18 | Local Property Tax | Legislations, Circulars, etc | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 19 | | Management file for annual setting of LPT process: <i>Requests for submissions, Public Notices, reports to members, minutes of Finance Committee Meetings, decision to change/retain % on the property value band taken by elected Council, etc.)</i> | Retain for 5 Years then offer to Archivist. Personal data received as part of public submission to be anonymised. If no archivist then If no archivist then see comment** | Finance (Local Property Tax) Act, 2012. Section 20 – Power of elected members of local authorities to vary the basic rate ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 20 | | Historical Household Charge records <i>LAs retain records of payments made through cash office locally and then transferred to the LGMA Household Charge bureau.</i> | Retain for 7 Years after last payment or legal action then offer to Archivist. If no archivist then If no archivist then see comment** | Local Government (Household Charge) Act, 2011. Section 14 – data Sharing & Exchange Local Government Reform Act, 2014. Part 12 – NPPR Charge and Household Charge ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |

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| 21 | NPPR | Legislations, Circulars, etc | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt (Charges) Act, 2009 Local Government (Household Charge) Act, 2011 Local Government Reform Act, 2014. Part 12 – NPPR Charge and Household Charge ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 22 | | Current NPPR payments made Payments still received for 2009-2013 period | Retain for 12 years from the calendar year for which the liability applies then destroy | Local Govt (Charges) Act, 2009 Local Government (Household Charge) Act, 2011 Local Government Reform Act, 2014. Part 12 – NPPR Charge and Household Charge | | | |
| 23 | | Historical NPPR records | Retain for 12 years from year liability arose that the record relates to. Then destroy | Local Govt (Charges) Act, 2009 Local Government (Household Charge) Act, 2011 - section 8 Local Government Reform Act, 2014. Part 12 – NPPR Charge and Household Charge 10 Years relate to the requirement of the Urban Regeneration Act, 2016 (i.e.) Vacant Housing survey Registration forms and payments for each of the liability years 2009, 2010, 2011, 2012 and 2013. NPPR Exemption Certificates under Section 4 of the Act. Kept, first cert issued October 2012. NPPR Compliance Certificates – copy of every compliance cert (also known as cert of discharge) kept. Note – cert of exemption or cert of compliance must be applied for in respect of each dwelling being sold. | | | |
| 24 | | NPPR Certificate of exemption & NPPR Cert of Discharge As well as Certs the applications may also contain copies of utility bills; land folios and correspondence back and forth | Retain Certs for 12 years from date of issue then destroy Exception will be where a legal challenge/case has commenced. In these instances the records are retained until the legal proceedings have completed | Local Govt (Charges) Act, 2009 Local Government (Household Charge) Act, 2011 - section 8 Local Government Reform Act, 2014. Part 12 – NPPR Charge and Household Charge | | | |

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| 25 | Annual Financial Statement | Legislation and DoE Circulars. | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Act, 2001. Section(s) 105, 107 & 108 Local Government Reform Act, 2014. Section 60 The Public Spending Code published by the CEE unit of DoPER ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive. | | | |
| 26 | | Management file for annual financial statement process (e.g.) <i>File on collating figures</i> <i>Presentation of Draft to elected members</i> <i>Minutes of Council meetings considering AFS</i> | Retain for 5 Years after current financial year to ends and AFS audit process completed then offer to Archivist. If no archivist then If no archivist then see comment** | AFS contains annual financial details of Historical significance so may be required to retain indefinitely in archive. ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive. | | | |

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| 27 | | External Audit provisions (e.g.) <i>Public notices</i> <i>Printing, Distribution</i> <i>External Audit report</i> <i>Management Letter, etc.</i> | Retain for 5 Years after current financial year to ends and AFS audit process completed then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Act, 2001. Chapter 2. Section(s) 114-123 Local Government Reform Act, 2014. Section 60 AFS contains annual financial details of Historical significance so may be required to retain indefinitely in archive. ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 28 | Financial Reports | Monthly reports to Elected Members and SMT Quarterly EU/IMF reports Annual public spending code reports to NOAC | Retain for lifetime of Council + 1 year and then destroy Exception being where the Council is in receipt of EU structural funds which will require retention of monthly reports for a period of 30 years. | Part of overall monthly report to elected members made by Corporate Services section. In relation to funding under EU structural funds please note that as per Article 15(2) of EU Reg No 480/2014 the retention period for EU audit purposes is 30 years. EU retains the right to audit within that period. if audit a letter issued by the EU Court of auditors signifies the end of the audit process. Local Government Reform Act, 2014. Section 126 The Public Spending Code published by the CEE unit of DoPER | | | |
| 29 | | Memos to staff on budgetary over runs, variance reports, etc. | Retain While active. Destroy once Annual Financial Statement audited. | Part of overall monthly report to elected members made by Corporate Services section. Yes EU audit report requirements Local Government Reform Act, 2014. Section 126 | | | |
| 30 | Banking | Daily Bank Reconciliation and Bank statements | Retain 7 years after the end of the current financial year then destroy | | | | |
| 31 | | General Correspondence to / from Bank, | Retain 7 years after the end of the current financial year then destroy | | | | |

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| 32 | | Treasury Management including capital debt provision, loans, etc | For more long term treasury or capital transactions retain for the duration of the term of the transaction plus a further 7 years then destroy. For short term treasury transactions retain for 7 years after the end of the current financial year then destroy | | | | |
| 33 | Payroll* | Core Pay or other payroll system | Retain for duration of an individual's employment + a further period of 7 years. Then destroy records not needed for pensioner and spouse/dependant as payee. Exception being payroll records for individuals who have left employment with LA but data is required to calculate their preserved benefit when they reach retirement age. | The legislation that gives authority to pay payroll includes Section 10 of the 1941 Act is relevant. – gives authority to make appointments and powers of remuneration, Sections 11 – 18 also relevant. Local Government Act 1955 - Section 9, 10, 14, 20, 21 Local Government Act 1994 – S48 Amends LGAct 1955 re remuneration while suspended. Local Government Act 2001 – Section 142 – payment of expenses to Members, Section 158 – empowering LAs to employ and pay people. •Local Government (Ireland) Act 1898 – setting up LG system in Ireland upon which our current system is founded. (S 83,84, 85, 86, 87) •Local Government Act 1925- gives authority to pay •pensions under certain conditions (Part IV S 42 – 56), and conditions regarding payment of Members of LA (Part V, S 63) •Local Authorities (Officers and Employees) Act 1926 – this gives LAs authority to make appointments, I don't know if it is necessary to include it because it does not specify payment for anything other than the appointing commission. I am just listing it here because if we can make appointments ourselves, then we have implied authority to pay the people appointed. •Local Government Act 1941 – General Provision in relation to Appointments, Duties, | | | |
| 34 | | Payroll control file (supplied by MY PAY) Notifications of OT, Increments pay increases | Retain for period of 7 years. Then destroy. For individual payroll records retain for duration of an individual's employment + a further period of 7 years. Then destroy records not needed for pensioner and spouse/dependant as payee | Statute of Limitations (Acts 1957-2010) <i>*Personal data is either requested from applicants and/or supplied by applicant as part of application. Data is then processed by LA on Shannon on-line motor tax system</i> | | | |
| 35 | | Payroll deduction files* Payment of deductions to suppliers* | Retain for period of 7 years. Then destroy. For individual payroll records retain for duration of an individual's employment + a further period of 7 years. Then destroy records not needed for pensioner and spouse/dependant as payee. | Statute of Limitations (Acts 1957-2010) <i>*Personal data is either requested from applicants and/or supplied by applicant as part of application.</i> | | | |

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| 36 | | DoE Returns | Retain annual staffing returns for 2 years then offer to archivist. If no archivist then If no archivist then see comment** | ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 37 | Superannuation | Superannuation registers | Retain indefinitely. Take an annual snapshot of the register and archive/retain indefinitely as register is a vital record. | | | | |
| 38 | | Service history* | For individual service history retain for duration of an individual's employment + a further period of 7 years. Then destroy records not needed for pensioner and spouse/dependant as payee Exception being service history for individuals who have left employment with LA but data is required to calculate their preserved benefit when they reach retirement age. | Statute of Limitations (Acts 1957-2010) <i>*Personal data is either requested from applicants and/or supplied by applicant as part of application.</i> | | | |
| 39 | Tax Returns | P35 annual returns | Retain for period of 7 years. Then destroy. For individual payroll records retain for duration of an individual's employment + a further period of 7 years. Then destroy records. | Tax Consolidation Act, 1997 (various sections) states that general tax records should be kept for a minimum of 6 years | | | |
| 40 | | P60 annual details P45 details Withholding tax: Contractors C1 etc. | Retain for period of 7 years. Then destroy. For individual payroll records retain for duration of an individual's employment + a further period of 7 years. Then destroy records. | | | | |
| 41 | Accounts Receivable | Receipts Daily management and receipts office. | Retain for 7 years from the end of each calendar year. Then destroy. | Statute of Limitations (Acts 1957-2010) | | | |
| 42 | | Debt Management | Retain for duration which debt exists plus a further 7 years then destroy.Exception being where a legal case has been initiated. In these instances records should be retained until the legal process has been exhausted. | | | | |

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| 43 | | Housing Finance Loans* <i>inc provision of finance by the Housing Finance Agency for the purchase of houses by applicants; mortgage to rent scheme; purchase schemes; affordable housing scheme & home improvement loans</i> | Retain for term of loan (deed of discharge issued) + 7 years. Then Archive a record of all loan recipients (see notes) | Part 3, Housing (Miscellaneous Provisions) Act, 2014 S.I. No. 484/2015 - Housing (Sale of Local Authority Houses) Regulations 2015 A record of all loan recipients (giving name, amount of loan, loan period) should be retained and transferred to the Archive. General admin files on the operation of the scheme should be retained as archives (electronic on Housing manual). <i>*Personal data is either requested from applicants and/or supplied by applicant as part of correspondence. Data is then processed internally by LA.</i> | | | |
| 44 | | Development Contributions | Retain until a certificate of compliance has been accepted and agreed between developer and local authority then recommend for archiving. Where payment of contributions has ceased then retain record of contributions while planning permission is active + 7yrs (= 12 years). | Section 157 (4) & (5) of P&D Act 2000 | | | |
| 45 | | EFT payments and assignment to codes | Retain for 7 years from the end of each calendar year. Then destroy. Exceptions will be (i) where a legal challenge/case has commenced over payments made or non-payment. In these instances, the records are retained until the legal proceedings have completed; and (ii) where an EU funded project is involved. | Statute of Limitations (Acts 1957-2010) EU funded schemes should be retained to comply with EU fund requirements (i.e.) Article 140 of REGULATION (EU) No 1303/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. There is an absolute legal requirement to retain all relevant documentation relating to EU funding for a minimum period of 3 years after the closure of the Operational Programme under which the funding was provided and letter issued by EU Court of Auditors to that effect. | | | |
| 46 | Accounts Payable Inc Payments to Service Providers | Creditors files Invoice management and verification Budgetary control | Retain for 7 years from the end of each calendar year. Then destroy. Exceptions will be (i) where a legal challenge/case has commenced over payments made or non-payment. In these instances, the records are retained until the legal proceedings have completed; and (ii) where an EU funded project is involved. | Statute of Limitations (Acts 1957-2010) EU funded schemes should be retained to comply with EU fund requirements (i.e.) Article 140 of REGULATION (EU) No 1303/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. There is an absolute legal requirement to retain all relevant documentation relating to EU funding for a minimum period of 3 years after the closure of the Operational Programme under which the funding was provided and letter issued by EU Court of Auditors to that effect The Public Spending Code published by the CEE unit of DoPER | | | |
| 47 | | EFT Payments | Retain for 7 years from the end of each calendar year. Then destroy. | Statute of Limitations (Acts 1957-2010) | | | |

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| 48 | | Notifications of payments made (e.g.) remittances; e-mails, etc. | Retain for 7 years from the end of each calendar year. Then destroy. | Statute of Limitations (Acts 1957-2010) | | | |
| 49 | Low Value Purchase Card | Administration of LVP cards within the LA | Retain for 7 years from the end of each calendar year. Then destroy. | | | | |
| 50 | | Issuing of cards | Retain for 7 years from the end of each calendar year. Then destroy. | | | | |
| 51 | | Reconciliation of purchases made and card statements | Retain for 7 years from the end of each calendar year. Then destroy. | | | | |
| 52 | Capital & Revenue payments | Loan Register and management Treasury Management EFT payment files | For duration of loan + a further 7 years. Then offer to archivist. If no archivist then see comment** | Statute of Limitations (Acts 1957-2010) ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 53 | | Requests for capital funding | For duration of loan + a further 7 years. Then offer to archivist. If no archivist then see comment** | Statute of Limitations (Acts 1957-2010) ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |

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| 4 | Sub-Functions | Activities | Retention Recommendation | Comments | | | |
| 54 | Internal Audit | Major Fraud Investigations* | Retain for duration of investigation; legal proceedings, etc + a further 7 years. Then offer to the archivist those cases which impacted or changed work practices and business processes. If no archivist then see comment** | Personal data elements of cases being archived should be minimised before being archived or stored permanently. <i>*Personal data is either requested from applicants and/or supplied by applicant as part of correspondence. Data is then processed internally by LA. ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 55 | | Audits of Co. Co. Activities (i.e.) County checking. | Records of County checking where carried out internally (i.e.) day to checks, to be retained for the duration of the current financial year + 1 year then destroyed. | In compliance with Strategic and Annual Internal Audit Plans. Specific audits as requested by Management. In compliance with Strategic and Annual Internal Audit Plans. | | | |
| 56 | | Reports & recommendations to business sections | Retain for 7 years then destroy | In compliance with Strategic and Annual Internal Audit Plans. Specific audits as requested by Management. In compliance with Strategic and Annual Internal Audit Plans. The Public Spending Code published by the CEE unit of DoPER | | | |

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| 57 | | Audit Committees: Meetings records. | Records of the work of the Internal Audit Committee should be kept for the lifetime of two IA Committees (i.e.) the current committee (5 years) + the preceding IA Committee. Then offer to Archivist. If no archivist then see comment** | In compliance with Strategic and Annual Internal Audit Plans. Specific audits as requested by Management. In compliance with Strategic and Annual Internal Audit Plans. ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 58 | | National / Regional I. A. Network meetings records. | Retain plans for the lifetime of two IA Committees (i.e.) the current committee (5 years) + the preceding IA Committee. Then destroy | | | | |
| 59 | | Legislation; Circulars governing IA; Guidance; etc | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then see comment** | ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive. | | | |
| 60 | | Annual Audits Administration records (e.g.) setting up the visit of LG auditor and the schedule of meetings Public notices | Records of the work of the Annual LG Audit should be kept for the lifetime of two LG audit reports (i.e.) the current audit report + the preceding LG audit report. Then destroy | | | | |
| 61 | | Management correspondence regarding early drafts of LG audit report and follow ups | Records of the work of the Annual LG Audit should be kept for the lifetime of two LG audit reports (i.e.) the current audit report + the preceding LG audit report. Then destroy | | | | |

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| 62 | Local Govt Auditor | Final LG Audit Reports and official CE acceptance and adoption by Council | Retain for 5 Years after current financial year to ends and AFS audit process completed then offer to Archivist. If no archivist then If no archivist then see comment** | Local Govt Act, 2001. Chapter 2. Section(s) 114-123 Local Government Reform Act, 2014. Section 60 ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive. | | | |
| 63 | | Each Section to maintain own L. G. Audit files. | Records of the work of the Annual LG Audit should be kept for the lifetime of two LG audit reports (i.e.) the current audit report + the preceding LG audit report. Then destroy | | | | |
| 64 | NOAC Financial Service Indicator Reports | Legislation, Guidance notes, Circulars Training etc. | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | Section 61, Local Govt Reform Act, 2014 The Public Spending Code published by the CEE unit of DoPER ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive. | | | |

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| 4 | Sub-Functions | Activities | Retention Recommendation | Comments | | | |
| 65 | | NOAC Financial Service Reports inc supporting documentation | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then If no archivist then see comment** | Section 61, Local Govt Reform Act, 2014 ** In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive. | | | |
| 66 | | NOAC audits | Retain while active then for 5 Years if superseded. Then offer to Archivist. If no archivist then see comment** | Section 61, Local Govt Reform Act, 2014 ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 67 | Insurance Cover & Policies | Policy management (all policies), Correspondence with providers (e.g.) IPB; policy reviews; policy renewals; valuation revisions | Retain while policy is active then for a further 7 years. Then offer to archivist for archiving. If no archivist then If no archivist then see comment** | ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |

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| 68 | Insurance Policies Buildings/assets Public liability Professional indemnity Vehicle | Property/asset/vehicle fleet registers or schedules | Retain until superseded/updated then for a further 7 years. Then offer to archivist for archiving. If no archivist then If no archivist then see comment** | ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 69 | Insurance Claims | Claims management annual (all policies) • Claims against LA policies; • Claims by LA against Insurer • Excess payments • Payment of awards | Retain while policy is active then for a further 7 years. Exception being where a claim is still going through the legal process. In that case retain relevant records until legal proceedings have finished or a settlement reached, Then for a further 7 year. Then offer the records of only those cases which impacted or changed work practices and business processes to the archivist . However personal data contained in claims is to be minimised before archiving or indefinite storage. If no archivist then If no archivist then see comment** | Statute of Limitations (Acts 1957-2010) * <i>Personal data is either requested from applicants and/or supplied by applicant as part of application.</i> While there a no legal requirement to keep details of all historical individual claims indefinitely successful claims which have an impact on how a LA does it's business should be archived. All other claims should be anonymised and kept only for statistical purposes. ** <i>In the event of no archivist then the records should be retained indefinitely (either on-site or in off site storage in either soft or hard copy) or until they can be appraised at a future date for their archival value by an archivist either employed directly or otherwise engaged by the Local Authority. The archivist either employed directly or otherwise engaged by the Local Authority is to notify senior manager/certifying officer in business section before taking any decision other than to permanently retain the records within the archive.</i> | | | |
| 70 | | Buildings reports, recommendations for repairs and follow up files. | Retain for duration that building exists and owned by LA or 30 years (whichever is longer) | IPB recommendation is to retain records relating to buildings for 30 years Actually kept by building maintenance or housing. Details of specific reports are provided to IPB for the purposes of defending the claim | | | |

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| 71 | Motor Tax | Motor Tax Applications* either (i) initial original applications by new owner; or (ii) any subsequent renewals of a previous tax disc | For (i) & (ii) retain until the Local Govt audit for the calendar year in which the application was made has been completed and signed off plus the remainder of that calendar year. Then destroy. | On-line applications not handled or seen by LA. Only Shannon DoTTAS. Statutory instrument no 509 of 2014 - Road Vehicles (Registration and Licensing) (Amendment) Regulations, 2014 Finance Act, 1994, section 87 *Personal data is either requested from applicants and/or supplied by applicant as part of application. Data is then processed by LA on Shannon on-line motor tax system | | | |
| 72 | | Miscellaneous MTO transactions - band 1 Off road declarations; trade plate applications; replacement documents whether tax discs or VRCs (RF134s); dud letters; Unpaid cheques (and correspondence) referred back to drawer and/or returned to customer, Cancelled and free in-lieu tax discs; stubs of issued registration books and trailer cards | Retain until the Local Govt audit for the calendar year in which the application/transaction record took place has been completed and signed off plus the remainder of that calendar year. Then destroy. | *Personal data is either requested from applicants and/or supplied by applicant as part of application. Data is then processed by LA on Shannon on-line motor tax system | | | |
| 73 | | Miscellaneous MTO transactions - band 2 Conversion documents; Change of particulars forms; Exempt discs; solicitor queries/request; CT53 and S103 requests from all sources in An Gharda Siochana | Retain until the Local Govt audit for the calendar year in which the application/transaction record took place has been completed and signed off plus the remainder of that calendar year up to a maximum of 3 years. Then destroy. | | | | |
| 74 | | Miscellaneous MTO transactions - band 3 Change of ownership; Statutory declarations; trailer license applications and trailer changes; scrapped log books. | Retain until the Local Govt audit for the calendar year in which the application/transaction record took place has been completed and signed off plus the remainder of that calendar year up to a maximum of 5 years. Then destroy. | S.I. no 509 of 2014 - Road Vehicles (Registration and Licensing)(Amendment) Regulations, 2014. Article 4 of these regulations amended S.I. no 385 of 1992 Statute of Limitations (Acts 1957-2010) *Personal data is either requested from applicants and/or supplied by applicant as part of application. Data is then processed by LA on Shannon on-line motor tax system | | | |
| 75 | | Financial records - band 1* (i.e.) - Motor tax refunds & payment batches; credit card payment slips; used bank lodgement books; daily and annual stock registers; creditor invoices and POs | Retain until the Local Govt audit for the calendar year in which the application/transaction record took place has been completed and signed off plus the remainder of that calendar year. Then destroy. | *Personal data is either requested from applicants and/or supplied by applicant as part of application. Data is then processed by LA on Shannon on-line motor tax system | | | |

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| 4 | Sub-Functions | Activities | Retention Recommendation | Comments | | | |
| 76 | | Financial records - band 2* (i.e.) - Monthly and annual returns to DoHPC&LG - Cash book, MRI, daily balancing reports - Cahier sheets & credit card payments - Bank statement & reconciliations - | Retain until the Local Govt audit for the calendar year in which the application/transaction record took place has been completed and signed off plus the remainder of that calendar year up to a maximum of 5 years. Then destroy. | *Personal data is either requested from applicants and/or supplied by applicant as part of application. Data is then processed by LA on Shannon on-line motor tax system | | | |
| 77 | Expenses | Expenses paid to Staff & Elected Members | Retain for 7 years from the end of the calendar year in which payment was made. Then destroy. Exception being here there is an investigation in to payments made and where legal proceeding or SIPO investigation are ongoing. In these cases retain until legal proceedings have been exhausted then destroy. | Statute of Limitations (Acts 1957-2010) | | | |
| 78 | Cash Office | <ul style="list-style-type: none"> •Payments made at cash office •Receipts issued •Record of payment made transferred to relevant business section •Record in relevant business section of payment received against transaction •Reconciliation of daily lodgements received | Once payment has been recorded against the required transaction and post reconciliation with the LA bank statement credit/debit card details can be destroyed. All other records including details of cash payments can be destroyed 1 year after audit being completed. | | | | |
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