

West Sussex County Council Finance Retention Schedule

Introduction

The County Council's record retention and disposal schedule for Finance has been developed by the Finance department in collaboration with the Records Management Service. The schedule applies to both hard copy and electronic records.

This retention schedule identifies Finance record types. Each of these record types has then been allocated a retention period based on legislation, business need, best practice, or a combination of these.

The schedule is a vital tool to ensure the council complies with the Data Protection Act 2018 and UK GDPR.

Why this schedule is important

Finance activities produce many types of record. It is vital that these are organised in a manner that makes them retrievable and retained for a suitable period of time.

The council has a legal duty not to retain information longer than is necessary, as outlined in the [Principle \(c\): Data minimisation](#) of UK GDPR. It is also important that council resources are not being used to store records and data that are no longer required, whilst also ensuring these are not destroyed or deleted too soon. Having a fully implemented, comprehensive and regularly updated retention schedule enables the council to meet these legislative duties.

A further explanation as to why a retention schedule is important can be found on the Information Commissioner's Office website as part of [Principle \(e\): Storage Limitations](#) of UK GDPR.

Using the Record Retention and Disposal Schedule

The retention schedule is not based on the current directorates and business units of the council, but rather the overall functions and activities. This means it will remain relevant in the event of future re-structuring or renaming of directorates and business units.

- Definition of terms

Term	Definition
Function	The top-level function within the County Council, e.g. Children's Services
Activity	The activity within the function, e.g. social care
Code	A unique code given to each record type
Record Type	The different types of record used to carry out the activity, e.g. case file
Retention Period	The number of years the record type should be retained before being reviewed for destruction or permanent archive
Retention Period Calculated From	The point at which the retention period begins. This may be the date of birth or the last contact with an individual, the end of a contract, or something else
Statutory Provision / Justification	The reason for the retention period. This is usually based on legislation, business need, best practice or a combination of these
Contains Personal Data?	Yes/No - Does the record type contain any of the following information about an individual: name, address, telephone number, email address or any other information that could identify the individual?
Action	A description of what happens once the retention period is up. This will usually be that the record will be reviewed for destruction or further retention, or appraised for permanent preservation in the County Archives
Additional Notes	Any additional information or caveats relating to the record type, the retention period or the action
Fileplan	List of functions, activities, and record types to form the main reference tool of the retention schedule

- When should information be retained beyond agreed retention schedule?

Information may occasionally be retained beyond the agreed retention period. The 'Retention Period Calculated From' date may begin again if:

- a case has been re-opened;
- a new case activity has occurred;
- it is felt there is an ongoing business or care need to retain the record; or
- an inquiry or police investigation require a record or group of records to be retained

Destruction process

Paper records authorised for destruction are confidentially destroyed. Electronic records are deleted from council systems.

What items go into permanent archive?

When a record has been designated for destruction or deletion it may be randomly selected or appraised by an archivist from the West Sussex Record Office to determine if it holds historical value. If this is the case, it may be retained permanently in the council's corporate archive.

Limitations

Many types of record do not have specified retention periods in law or in official local government guidance. To develop this schedule, departments have reviewed and provided updates for their areas to establish a 'best practice' retention period where there is not one in legislation. Further, a review of the best practices adopted by some other local authorities was conducted during the creation of the schedule.

Deleting information from a system is not always a straightforward matter. Where an IT system does not allow for part-deletion of a record, the Council will consider data protection legislation and guidance from the Information Commissioner's Office (ICO).

Council processes may mean that there is some duplication of documents (e.g. where items are reported through several different forums, e.g. informal and formal meetings), but this will be avoided as far as possible.

The Retention Schedule

Finance

FI1 Asset Management

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI1.1	Asset Valuations	6 years	Last Action	Best Practice	No	Secure Disposal	N/A
FI1.2	Financial Management: Capital Finance: Asset Registers	6 years	Last Action	Best Practice	No	Secure Disposal	N/A
FI1.3	Asset Registers for schools which have closed	6 years	Last Action	Best Practice	No	Secure Disposal	N/A

FI2 Budget

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI2.1	Financial strategy. Medium Term Financial Plan (MTFP) and budget summary	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.2	Budget monitoring	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.3	Staffing budgets	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.4	Revenue Budget Management	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.5	Revenue Finance: Monitoring reports sent to Cabinet	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A

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Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI2.6	Capital Budget Management	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.7	Spreadsheets containing individual pupil data used to determine school budgets and allocations for pupils with special needs by Finance.	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.8	Voluntary and Community Sector Funding for the placement of looked after children	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.9	Calculation of Schools budgets	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A
FI2.10	Budgets for Early Year Providers	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A

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Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI2.11	Year-end balances, reconciliations and variations to support ledger balances and published accounts	6 years	Last Action	Best Practice	Yes	Secure Disposal	N/A

FI3 Expenditure

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI3.1	Financial records including those subject to VAT or tax	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI3.2	Financial records relating to projects which have been funded by external funding bodies	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI3.3	Imprest Accounts and cash books (where applicable)	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI3.4	Officer Expenses / Receipts	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI3.5	Delivery notes and confirmations of orders	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI3.6	Capital Invoices – Original	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI3.7	All records relating to the management of the purchase cards	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI3.8	All records relating to accounts payable	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A

FI4 Income

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI4.1	All records relating to Accounts Receivable	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI4.2	Bank paying in books/slips	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI4.3	Collection and Deposit Books	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI4.4	Credit card terminal receipts	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A
FI4.5	Records relating to the recovery or writing-off of debts owed to the County Council	6 years	Last Action	HMRC - Compliance Handbook Manual CH15400	Yes	Secure Disposal	N/A

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Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI4.6	Assessments relating to the provision of Services for Adults and Children including information used to collect debt.	6 years	Last Action	Limitation Act 1980 (Section 2)	Yes	Secure Disposal	N/A
FI4.7	Records relating to developer contributions	6 years	Last Action	Limitation Act 1980 (Section 2)	Yes	Secure Disposal	N/A

FI5 Payroll and Pension Administration

See HR retention schedule

FI6 Funding

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI6.1	Funding received from the European Social Fund (Now ceased)	6 years	Last payment from ESF	Best Practice	No	Secure Disposal	N/A
FI6.2	Grant funding received from central government	6 years	Last payment from ESF	Best Practice	No	Secure Disposal	N/A
FI6.3	Other External Funding	12 years	Last action on project	Limitation Act 1980(Section 8)	No	Secure Disposal	N/A
FI6.4	Project files relating to PFI initiatives or property (and any related documents or records)	12 years	Last action on project	Limitation Act 1980(Section 8)	No	Secure Disposal	N/A

FI7 Investment Management

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI7.1	Records relating to money loaned by WSCC to other bodies	12 years	Date of last repayment on the loan	Limitation Act 1980 (Section 8)	No	Secure Disposal	N/A
FI7.2	Records relating to money borrowed by WSCC	12 years	Date of last repayment on the loan	Limitation Act 1980 (Section 8)	No	Secure Disposal	N/A
FI7.3	Records relating to investments made by WSCC	12 years	Date of last repayment on the loan	Limitation Act 1980 (Section 8)	No	Secure Disposal	N/A
FI7.4	Working papers to support WSCC's financial records.	12 years	Date of last repayment on the loan	Limitation Act 1980 (Section 8)	No	Secure Disposal	N/A

FI8 Taxation

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI8.1	VAT and Tax Returns	6 years	End of financial year	HMRC - Compliance Handbook Manual CH15400	No	Secure Disposal	N/A
FI8.2	VAT documents	6 years	End of financial year	HMRC - Compliance Handbook Manual CH15400	No	Secure Disposal	N/A
FI8.3	All records relating to the management of companies, VAT and taxation.	6 years	End of financial year	HMRC - Compliance Handbook Manual CH15400	No	Secure Disposal	N/A

FI9 Annual Accounts

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI9.1	All records relating to the closedown of the annual accounts	Permanent		Best Practice	No	Secure Disposal	N/A

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI9.2	Statement of Accounts Working Papers	Permanent		Best Practice	No	Secure Disposal	N/A
FI9.3	Published Annual Accounts	Permanent		Best Practice	No	Secure Disposal	N/A
FI9.4	Annual Governance Statement	Permanent		Best Practice	No	Secure Disposal	N/A

FI10 Strategy & Planning (Finance)

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI10.1	All records relating to responses made to central government initiatives	6 years	End of financial year	Best Practice	Yes	Secure Disposal	N/A
FI10.2	Records relating to financial arrangements with partners	6 years	End of financial year	Best Practice	Yes	Secure Disposal	N/A

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI10.3	Statistical Returns to Central Government and CIPFA (as directed by the relevant Government Department)	6 years	End of financial year	Best Practice	Yes	Secure Disposal	N/A
FI10.4	Statutory Returns to Central Government	6 years	End of financial year	Best Practice	Yes	Secure Disposal	N/A

FI11 External Audit

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI11.1	Notice of completion of the Audit of Accounts	6 years	End of financial year	Audit commission Act 1998, sections 15-16 Accounts and Audit Regulations 2015	No	Secure Disposal	N/A

Code	Record Type	Retention Period	Retention Period Calculated From	Statutory Provision / Justification	Contains Personal Data?	Action	Additional Notes
FI11.2	Requests by public to view accounts, questions for auditors and objections to annual accounts	6 years	End of financial year	Best Practice	No	Secure Disposal	N/A

*The retention period is designed to be for guidance only. In general records can be retained for this duration but can be extended if there is a business need to retain the information for a longer period. UK GDPR advises that you can stored personal data for as long as the purposes for which it was collected remain relevant. Similarly, data can be deleted if it is no-longer required.