



# Records Management Policy

**Approved: January 27, 2018**

**Effective Date of Prospective Application: January 27, 2018**

## Table of Contents

1. Policy .....	3
2. Purpose .....	3
3. Scope .....	3
4. Definitions .....	3
5. Responsibilities .....	4
6. Procedures .....	5
Accountability .....	5
Creation and Collection .....	5
Organization and Classification .....	6
Maintenance, Protection, Security, and Preservation.....	6
Retention and Disposition.....	8
APPENDIX A – DOCUMENT CUSTODY & RETENTION PERIODS .....	9
APPENDIX B – ACCOUNTING DEPARTMENT CUSTODIAL RECORD LISTING .....	13
APPENDIX C – PASSWORD PROTECTING DOCUMENTS.....	14

## 1. Policy

Records are a special form of information that is created, received, and maintained by The Land Conservancy of BC (TLC) for operational purposes and/or legal requirements.

## 2. Purpose

The purpose of the policy is to provide guidance on effective recordkeeping practices. Information contained in the records enable and document decision-making along with performance and accountability requirements for Federal and Provincial authorities, TLC membership and the public. Records must be created and collected, organized, retained, and safeguarded in a manner that enables their longer-term availability, understandability, and usability.

## 3. Scope

This policy applies to all current and former Board of Directors and employees of TLC and any current or former contractors or volunteers performing services on behalf of the organization. The direction provided in this policy applies to all records created and acquired by TLC regardless of format (i.e., both electronic and hardcopy paper records).

## 4. Definitions

**“Classification”** is the process of categorising records based on a predetermined hierarchy or scheme. Functional-based classification is the arrangement of records based on the business functions and activities of TLC. This classification method allows TLC employees to understand the records collected and created related to each business process/ activity and how that record is used.

**“Information”** is knowledge communicated or received and may be any documentary material regardless of communications source, information format, production mode or recording medium.

**“Information Security”** refers to the physical, electronic and policy instruments that are used to protect information from unauthorized access (protecting confidentiality), unauthorized use and/or modification (protecting integrity), and unauthorized destruction (protecting availability).

**“Record”** is a special form of information, and for the purposes of this policy refers to information created, received, and maintained by TLC for operational purposes or legal requirements, which enable and document decision-making along with performance and accountability requirements to Federal and Provincial authorities, TLC membership and the public. A record may be electronic or hardcopy (paper-based).

**“Recordkeeping”** is a framework of accountability and stewardship in which records are created or acquired, captured, and managed as a vital operational asset and knowledge resource to support effective decision-making within TLC.

**“Repository”** refers to a preservation environment for a record. It includes specified physical or electronic storage space and the associated infrastructure required for its maintenance. Business rules for the management of records in a repository need to be established, and there must be sufficient control for the resources to be authentic, reliable, accessible, and usable on a continuing basis.

## **5. Responsibilities**

(1) The Executive Director is responsible for:

- (a) Establishing and implementing documented procedures for records management;
- (a) Ensuring appropriate safeguards of TLC’s records;
- (b) Ensuring compliance with the established records retention and disposition schedule and overseeing the disposition process; and
- (c) Ensuring that employees, Board of Directors, and any contractors or volunteers performing services on behalf of TLC are fully knowledgeable of their responsibilities as they relate to recordkeeping practices.

(2) Employees, Board of Directors, contractors, and volunteers are responsible for:

- (a) Complying with the established records management policy;
- (b) Immediately reporting to the Executive Director, any potential breach related to compliance with the record keeping policy, including the incidents in which the safeguarding of records may have been compromised; and
- (c) Consulting the reporting process under the Whistleblower Policy should there be any concern by the person who observed the breach about potential repercussions for reporting the breach.

## **6. Procedures**

### **Accountability**

- (1) Each record shall have a designated steward that ensures the recordkeeping framework outlined in this policy is applied to the record (see Appendix A). All employees, Board members, contractors, or volunteers who are in custody of a record must ensure it is managed in accordance with this policy.
  - (a) The Accounting department will be responsible for stewarding and maintaining all financial records including all materials affecting TLC's assets. A listing of specific documentation maintained by the Accounting department is found in Appendix B.
- (2) Permanent records such as operations manuals, policies, and procedures will be reviewed and updated by the steward periodically, but at least every two years, or more frequently as required.
- (3) Records under the stewardship of an employee, contractor or volunteer that is departing must be formally transferred to another employee through a knowledge transfer process. This process should include information on the types of records to be transferred, how the records are organized, in which repository the records are kept, and required safeguards.

### **Creation and Collection**

- (4) All important activities and decision-making processes of TLC should be identified, including the records required to support those processes, to ensure accountability, preserve an audit trail, and protect TLC from liability.
- (5) All information at its time of creation or collection should be assessed to determine if it supports TLC's operational purposes or legal requirements, and enables or supports decision-making. If information is determined to be a record (e.g., non-transitory emails) its management should comply with the procedures outlined within this policy.
- (6) Whenever possible, the record shall contain information about one single property, function, or activity to facilitate information classification, organization, retention, and retrieval.
- (7) Only one copy of each record should be created, collected, and/or retained.
  - (a) If multiple access is required for users on the same network, employees should create a "short cut" icon, to assist in maintaining a single copy of any given record. In instances of multiple copies of the same record, copies should be securely disposed/deleted in accordance with the requirements of this policy.
  - (b) Understanding Board of Directors, other off-site volunteers and contractors may require copies of some TLC records, duplicate copies of records for these persons are acceptable, however, affected parties must abide by requirements established in

the Code of Conduct Policy and must agree to adhere to security and protection measures outlined in this policy.

- (8) During the process of revising/reviewing policies and documents that are similar in nature, there may be a requirement to temporarily keep multiple versions of a single document. When such retention is required, version control should be instituted. This can be accomplished by amending the date in the document name and by appending a version number (see Organization and Classification below).

### **Organization and Classification**

- (9) A classification plan structure shall be implemented based on TLC's functions and activities, with records stored in accordance with the activity and/or function that it supports. This classification plan should be used to support the filing system for both electronic records and hardcopy paper-based records.
- (10) Records should be subject to a consistent naming convention, starting with the date (YYYY/MM/DD), followed by the name of the record including the title and version (v. XX).
- (a) The title of the document should be short but meaningful.
  - (b) The title may contain multiple words, and should be ordered from most specific to less specific related to the business activity or function.
  - (c) Common words such as 'draft' or 'letter' should not be at the start of the title.
- (11) An official repository (e.g., electronic folder or file cabinet) shall be identified and designated for each record, in which the record must be stored. The number of record repositories should be limited and be consistent to support the format and type of record.

### **Maintenance, Protection, Security, and Preservation**

- (12) Records must be protected and stored in the appropriate repositories in a way that preserves their long-term availability, understandability, and usability.
- (a) Backups should be taken of all electronic records on a regular basis (weekly at a minimum) and stored in a physical location separate from the location of the original records. The accounting program is backed up daily, off-site, with this backup stored and accessible only by the firm appointed in this capacity by the Executive Director and/or Board of Directors.
  - (b) Any records that are only in hardcopy paper-based format should be assessed to determine if they need to be scanned or if other physical security measures need to be taken (e.g. use of fire/water proof cabinets) to ensure their long-term availability.
  - (c) Board members *should* avoid storing personal information (as defined in the *BC Personal Information and Protection Act*) acquired as a result of TLC business on cloud servers not located in BC (e.g., googledrive, gmail, yahoo, Hotmail) to help prevent likelihood of unauthorized access to information.

- (d) Sensitive TLC documents kept by Board of Directors on their personal computers (e.g., in camera meetings and information containing third party information), should be password protected, to limit the potential for unauthorized use by third-parties (see Appendix C).
  - (e) Documents pertaining to TLC activities and operations that are deemed to be in the public and/or membership interest may be posted on TLC website and/or made available to members and/or the public, provided sharing this information is compliant with the *BC Personal Information Protection Act*, TLC Privacy Policy, and other related TLC policies.
  - (f) Staff must have received the authority to collect personal information (e.g., photos and videos) from persons prior to collecting and storing said information, and must ensure that they abide by the provisions set out under the *BC Personal Information Protection Act*.
  - (g) Staff are only permitted to store TLC documentation containing confidential information on their personal computers if they have received prior consent per (f) above; have instituted acceptable standards for protecting the personal information from unauthorized use; and for the duration required to produce the finished product<sup>1</sup>.
  - (h) Once the finished product noted in (g) above has been completed, staff must save the information on a memory stick which is to be kept in a secure manner, in TLC offices.
- (13) Financial records will have supplemental management procedures (please see Financial Administration Policy).
- (a) Financial documentation listed in Appendix B may only be accessed by Accounting Staff and/or the Executive Director, but may be shared with other staff and/or Board of Directors on a “need to know” basis only.
  - (b) All files kept in the Accounting Department are reviewed annually, after the audited financial statements are finalized, to ensure that the information is up to date.
- (14) Records that contain personal information or information of a confidential nature related to a member or third party (e.g., confidential financial or legal information related to a transaction with a person or business,) should be labelled as CONFIDENTIAL. In camera portions of Board of Directors minutes should also be labeled as CONFIDENTIAL.
- (15) Confidential records should be protected with appropriate safeguards to ensure only those with a “need to know” will have access to the records:
- (a) Confidential electronic records should be protected with controls on the document itself (such as password protection) and other administrative controls, such as restricting access to the electronic repositories in which the record is stored. Confidential records should not be emailed without appropriate encrypted protection.

---

<sup>1</sup> This is permitted for the purposes of staff being able to use specialized production software not owned by TLC.

- (b) Hardcopy paper-based confidential records must be stored in secure filing cabinets unless being used, and transported in a secure manner if required to be used offsite. Filing cabinets should be locked at the end of each day and a key register should be kept.

### **Retention and Disposition**

- (16) TLC's records must be kept for a minimum of ten years as outlined in Sections 20 and 21 of the *BC Societies Act*, unless otherwise noted in the schedule per Appendix A.
- (17) Records which are older than three years should be moved to a secure authorized document storage site, provided the records have not been accessed in the preceding year. The document storage company must have been vetted to ensure that both the facility and company operations have been verified to meet privacy requirements as established under the *BC Personal Information Protection Act*.
- (18) Destruction of records must be authorized by the Executive Director and/or the Board of Directors. Records shall be disposed of in a manner that prevents their reconstruction (i.e., secured cross-shredding for paper based records) or recovery (e.g., hard-drive piercing for disposal hard drives; dual authentication file erase programs for records stored on hard drives still in use).



## APPENDIX A – DOCUMENT CUSTODY & RETENTION PERIODS

Record or information	Custodian	Minimum Retention Duration
<b>General governance records</b>		
All bylaws, amendments to the bylaws, the constitution, and membership resolutions	ED	Permanent
Funding arrangements and Board commitments	Accounting/ED	Permanent
Board of Directors' minutes, committee minutes, annual reports, notices, records of incorporation, corporate seal	ED	Permanent
Listings of Board of Directors' names and contact information	ED	10 years (for names only); 2 years for contact information
<b>Legal files and papers</b>		
Customer and supplier contracts and correspondence related to the terms of the contracts	ED/Accounting	10 years beyond life of contract
Contractual or other agreements between TLC and others and correspondence related to the terms of the contract and/or agreement <sup>2</sup>	ED/Accounting	10 years beyond life of the contract
Papers relating to minor litigation including those documents relating to internal financial misconduct	ED/Accounting	10 years after the expiration of the legal appeal period
Insurance policies including Board of Directors liability, general liability, and third-party liability, property, and crime coverage etc.	ED/Accounting	10 years after the policy has been superseded
Documents pertaining to the purchase, sale,	ED/Accounting	Permanent

<sup>2</sup> Includes rental agreements

<b>Record or information</b>	<b>Custodian</b>	<b>Minimum Retention Duration</b>
or lease of property		
Covenants including all reference material	ED/Accounting	Permanent
Endowment agreements and Bequest information (for designated purposes)	ED/Accounting	Permanent
Documents pertaining to investments and joint-ventures	ED/Accounting	Permanent
Shorter term financial investment documents (e.g., GICs)	ED/Accounting	2 years after GIC has been rolled over, converted, or cashed.
<b>Human Resources</b>		
Personnel manuals and procedures	ED	Permanent
Letters of offer and individual contracts of employment	ED	2 years after termination of the employee
Signed Code of Conduct obligations and signed Conflict of Interest declarations	ED	5 years after termination of the employee, contractor, volunteer, or Board member
Financial information such as payroll history and bonus history	ED	2 years after termination of the employee
Performance assessments	ED	2 years beyond the period to which it applies
Applications, resumes, and correspondence related to individuals not hired	ED	1 years beyond the period to

Record or information	Custodian	Minimum Retention Duration
		which it applies
<b>Membership records</b>		
Expired membership records <i>that are needed for fundraising purposes or for TLC special projects.</i>		10 years
Expired membership records that are no longer needed for fundraising or other business purposes.		1 year
<b>Financial records</b>		
Operations manuals, procedures, and internal control guidelines	Accounting	Permanent (older versions of revised documents - 7 years)
Signed annual audited financial statements, adjusting journal entries (from audit), year-end working papers (as submitted to auditors) and corresponding signed independent auditor reports	Accounting	Permanent
Reconciliation of all internally restricted funds by program; externally restricted funds by program/initiative and endowments.	Accounting	Permanent
Accounting documentation, including but not limited to: <ul style="list-style-type: none"> <li>▪ General ledgers, general journals, financial records and supporting documentation</li> <li>▪ Monthly Financial Reports</li> <li>▪ Monthly and quarterly management reports</li> <li>▪ Financial institution account statements and reconciliations</li> <li>▪ Cancelled cheques</li> <li>▪ Invoices</li> <li>▪ Annual budgets</li> </ul>	Accounting	10 years

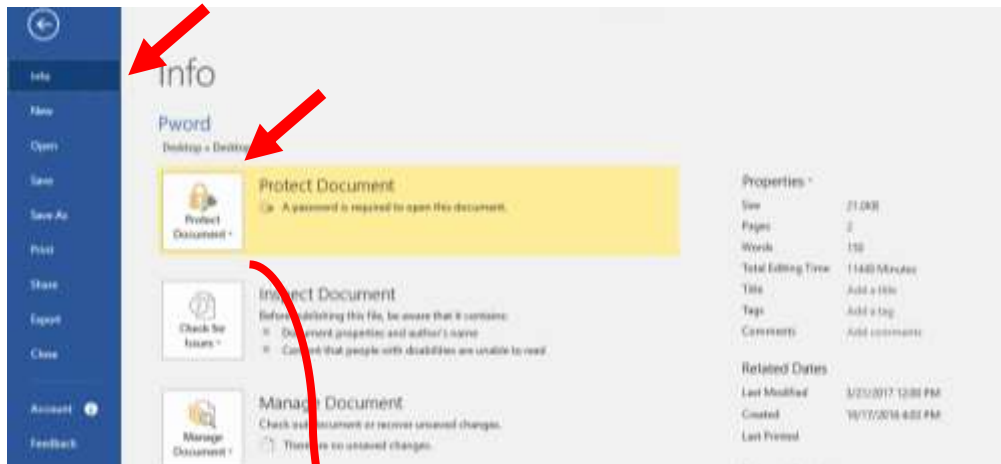
<b>Record or information</b>	<b>Custodian</b>	<b>Minimum Retention Duration</b>
GST filings, tax receipts issued and Information return filing	Accounting/Membership	7 years
Signed copies of Charity Return (TLC) and T2 Tax Return (TLCE), as submitted to CRA	Accounting	7 years
Copies of issued T5 slips and T5 summaries	Accounting	7 years
<b>Operational records</b>		
Operations manuals, policies, and procedures	ED	Permanent
Annual physical inventories	ED/Program Manager	Permanent
Tangible Capital Asset Registers and related maintenance and inspection reports	ED/Program Manager/Accounting	10 years
<b>Whistleblowing records</b>		
Documents pertaining to a 'whistleblowing' report, including original submission and supporting evidence/documentation.	ED/Board Chair/Treasurer	7 years

## **APPENDIX B – ACCOUNTING DEPARTMENT CUSTODIAL RECORD LISTING**

- Bank statements and reconciliations
- Cheque stubs, including voided cheques
- Cheque log
- Deposit books and/or slips
- Petty cash, receipts, and reconciliations
- Accounts receivable invoices
- Rental agreements relating to properties owned by TLC
- Records for investments, including statements
- Records of prepaid expenses and deposits
- Inventory records
- Records of acquisition, disposition, and changes to capital assets
- Lease agreements from vendors
- Accounts payable invoices
- Credit card statements and corresponding receipts
- Mortgage and loan agreements and amortization schedules
- GST remittance documents
- Payroll files
- Payroll tax remittance documents
- Posted copies of Mars (historical)/Donor Perfect reports
- Records confirming value of Donations in Kind
- Information on Grants received and receivable

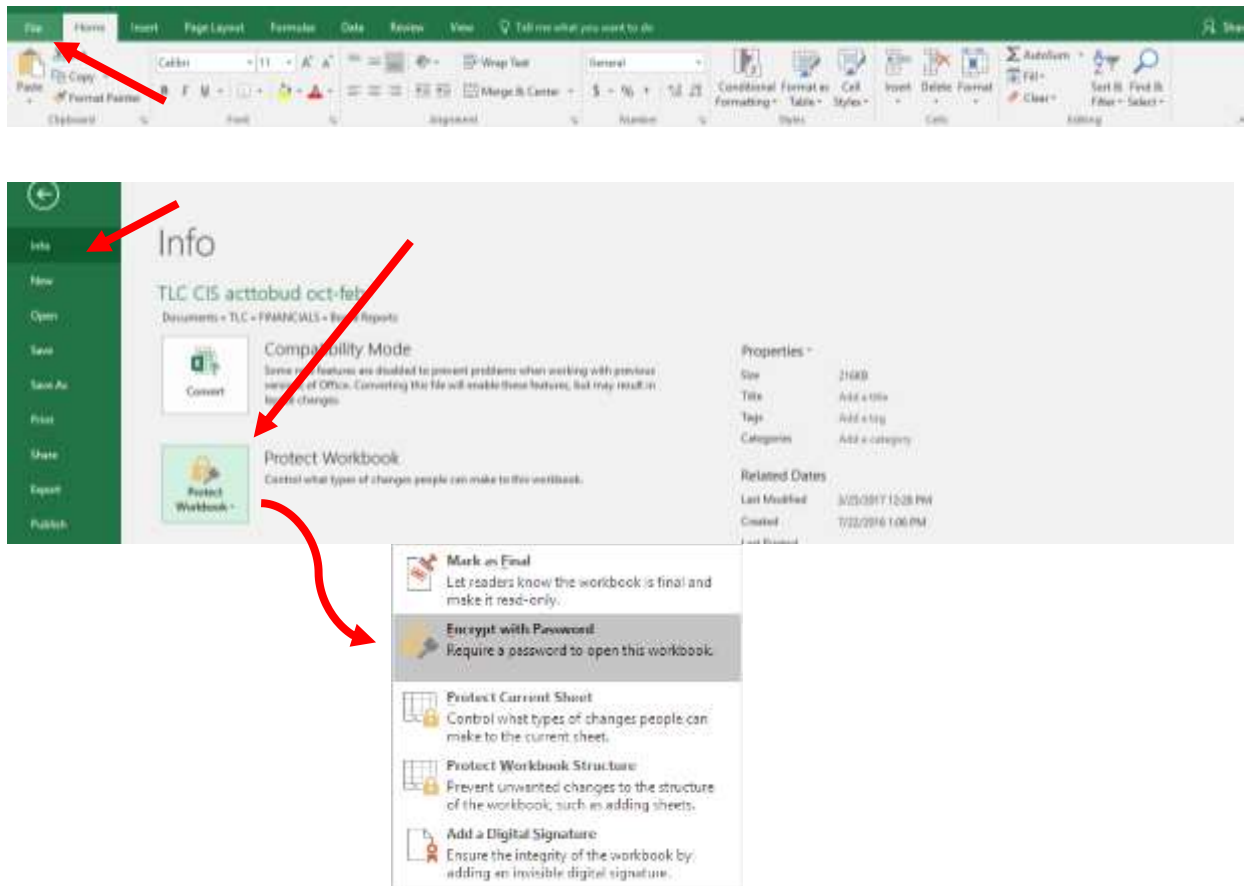
# APPENDIX C – PASSWORD PROTECTING DOCUMENTS

In WORD 2016



- Mark as Final**  
Let readers know the document is final and make it read-only.
- Encrypt with Password**  
Password-protect this document.
- Restrict Editing**  
Control the types of changes others can make.
- Add a Digital Signature**  
Ensure the integrity of the document by adding an invisible digital signature.

In EXCEL 2016



For PDF documents, a free download is required from software such as PDFMate - <http://www.pdfmate.com/>