

National Audit Office (NAO): Retention/Disposal Schedules

To support our records management requirements and Freedom of Information we have expanded our records retention and disposal schedule. The schedule applies to both paper and electronic documents.

TYPE	DESCRIPTION	DISPOSAL
ADMINISTRATION and POLICY		
	Administrative files not involving NAO policy issues.	Destroy 5 years after creation.
	Administrative files involving NAO policy issues.	Retain for Second Review (15 Years).
	AG (Audit Guidance) files.	Retain for Second Review (15 Years).
	Audit precedent files.	Retain for Second Review (15 Years).
	Management Board Papers and Minutes	Retain for Second Review (15 Years).
	Public Audit Forum (PAF) files	Destroy 5 years after creation.

TYPE	DESCRIPTION	DISPOSAL
AUDIT		
Financial Audit	Certification/working paper files/journals	Destroy 6 years after year of account
	Quality Assurance Directorate - Financial Audits Quality Assurance Review Reports	Destroy after 6 years
	PSA Validation of Data systems – Background Files	Destroy after 6 years
	Validation of Executive Agency Targets – Background Files	Destroy after 6 years
VFM Audit	Project Management (examples of documents) <ul style="list-style-type: none"> - Consultancy - Budgets - Timetable and progress - Staffing - Issue analysis/Task definition - DTP liaison - Liaison with client 	Retain for 6 years after publication then destroy
	Evidence (examples of documents) <ul style="list-style-type: none"> - Survey (development of survey/questionnaire) - Focus Groups - Data Analyses - Case Studies - Interviews 	Retain for 6 years after publication then destroy

	<ul style="list-style-type: none"> - Key Reports (e.g. pdf files of evaluations) - Literature Research - Benchmarking - Stakeholder consultation - Expert Panel - Photographs 	
	<p>Report (examples of documents)</p> <ul style="list-style-type: none"> - Outline Audit Findings - Dinner Party (including overall results against issue analysis) - Provisional Audit Findings for Finance Director's consideration and comment - Revised Audit Findings following Finance Director's comments - Draft C&AG's Report for Accounting Officer clearance - Key correspondence relating to the development of the published report - PAC Report 	Retain for 6 years after publication then destroy
	External quality reviews	Destroy after 6 years
Other Audit Assurance Products	All files	Destroy 6 years after completion of audit

TYPE	DESCRIPTION	DISPOSAL
PRIVATE OFFICE		
Correspondence	Green Folder and other Correspondence	Destroy after 6 years
Public Accounts Committee	PAC Papers	Retain copies in Private Office for 2 years then destroy – Audit Teams to retain master files (see VFM Audit Retention Policy)
Private Office Administration	C&AG's Invitations and Regrets	Retain in Private Office for 2 years then destroy
	Meetings with Overseas Contacts	Retain in Private Office for 2 years then destroy
	Engagement Diaries	Private Office Diary Manager to keep final version of each day's engagements. Retain current year in Private Office. Retain printed copies of C&AG's diary for 2 years + current year.
	Expenses	Records held by the NAO Finance Team in accordance with retention policy
	Presentations	Retain in Private Office for 2 years then destroy
	Welsh Papers	Sent to Private Secretary/AGW

	Current Issues	Retain in Private Office for 2 years then destroy
	C&AG External Membership/Board Papers	Retain in Private Office for tenure of membership
	Internal Administration	Destroy when no longer required (no later than 5 years)
Policy Papers	Policy Documents	Private Office return to Corporate Secretariat for filing
	Personnel Documents	Private Office to return to Personnel for filing

TYPE	DESCRIPTION	DISPOSAL
ACCOUNTING RECORDS		
Bank account records	Cheques, Bank deposits, Bank reconciliations, Bank statements, Electronic banking and electronic funds transfer	6 Years
Expenditure Records	Cash books/sheets, Creditors, Statements, Statements, Vouchers, Costing records	6 Years
Ledger records	General & subsidiary ledgers, Journals, Trial balances & reconciliations	6 Years
Receipts and revenue records	Books/butts, Cash registers, Cashier's records, Revenue records, Debtors' records and invoices, Debtors' records and invoices	6 Years
Salaries and related records	Salary records - Employee pay histories <i>NB the last 3 years records must be kept for leavers, in either the personnel or finance records system, for the calculation of pension entitlement</i>	6 Years
Stores and services records	Store records, Purchase order records,	6 Years
Other accountable financial records	Asset registers, Depreciation registers, Financial statements	6 years after asset or last one in the register, is disposed of
	Periodic financial statements prepared for management on a regular basis	Destroy when cumulated into quarterly/annual reports
	Statements/summaries prepared for inclusion in quarterly/annual reports	6 Years

TYPE	DESCRIPTION	DISPOSAL
INTERNAL AUDIT RECORDS		
Reports	Audit reports (including interim), where these have included the examination of long-term contracts	6 years
	Report papers used in the course of an investigation	6 years
	Other audit reports (including interim)	6 years

Other records	Internal audit guides	Destroy when superseded
	Manuals and guides relating to internal procedures	Destroy when superseded
	Local auditing standards	Destroy when superseded

TYPE	DESCRIPTION	DISPOSAL
PERSONNEL RECORDS		
Employment and Career	Written particulars of employment Contracts of employment, including the Certificate of Qualification or its equivalent and including the Senior Civil Service Changes to terms and conditions, including change of hours letters	Until age 100
Health	Health Declaration, Health referrals, Papers relating to any injury on duty, Medical reports of those exposed to a substance hazardous to health, Complete sick absence record	Until age 100
Pay and Pension	Death Benefit Nomination and Revocation Forms, Personal payroll history, Record of full name and date of birth NI number Pensionable pay at leaving, Resignation, termination and/or retirement letters, Additional Voluntary Contributions (AVC), Papers relating to disciplinary action which has resulted in any changes to terms and conditions of service, salary, performance pay or allowances,	Until age 100
Personal	Welfare papers	Destroy after of 6 years of creation
Security	Security personnel files	5 years after leaving (if at normal retirement age) or 10 years after leaving (if before normal retirement age)

TYPE	DESCRIPTION	DISPOSAL
PRESS and PUBLIC RELATIONS RECORDS		
Dealing with the media and the public	Press releases (Press Office working documents/files)	3 years
	Press cuttings (references to NAO PAC)	1 year

	Operational notes (notices to press about forthcoming events or conferences)	3 months
Internal records	Correspondence with branches of the media and reports on media/public relations	6 years
	Reports on publication (outcome review)	3 years
	Press Office Policy	Destroy when superseded years)
	Administration	Up to 5 years
	Handbooks and guides to media/public relations	Destroy when superseded
	Reports on media/public relations	7 years
Special events	Correspondence and papers	6 years
	Reports	6 years
	Conferences Administration	3 years

TYPE	DESCRIPTION	DISPOSAL
PROJECT RECORDS		
Project proposals	<ul style="list-style-type: none"> - approved - rejected 	<p>10 years after completion of project</p> <p>5 years after completion of project</p>
Project Initiation Documents (PID)	Supporting documentation (including business cases)	10 years after completion of project
Feasibility studies	<ul style="list-style-type: none"> - reports - draft reports - working papers - correspondence 	<p>10 years after issue</p> <p>2 years after date of last paper</p> <p>2 years after date of last paper</p> <p>5 years after date of last paper</p> <p>(Note: Records relating to major projects may be kept for Second Review (25 years))</p>
Plans and Specifications	<ul style="list-style-type: none"> - provisional/proposed - final - variations 	<p>5 years after completion of project</p> <p>10 years after completion of project</p> <p>10 years after completion of project</p>
Contracts and Agreements	<ul style="list-style-type: none"> - contracts under seal - other contracts - title deeds - correspondence 	See <i>Retention Scheduling: Contractual Records</i>
Contractors	<ul style="list-style-type: none"> - approved nominations - rejected nominations - approved list - removals/suspensions 	<p>1 year after issue</p> <p>1 year after issue</p> <p>When new list is issued</p> <p>6 years after the end of the project</p>
Tender Boards	<ul style="list-style-type: none"> - record set of papers - other copies - working papers - minutes of meetings 	<p>At the end of the project</p> <p>1 year after date of last paper</p> <p>2 years after date of last paper</p> <p>5 years after date of last paper</p>

Maps, plans, drawings and photographs	<ul style="list-style-type: none"> - master set - working copies - other copies 	<p>10 years after completion of project</p> <p>At the end of the project</p> <p>5 years after date of last paper</p> <p>(Note: Records relating to major projects may be kept for Second Review (25 years))</p>
Financial documents	All files (including investment appraisals)	<p>6 years after completion of the project</p> <p>(Note: See also <i>Retention Scheduling: 3. Accounting Records</i> (PRO, 2000))</p>
Equipment and Supplies	All files	6 years after completion of the project
Land records	<ul style="list-style-type: none"> - allocation - procurement/disposal 	<p>When land is released for other purposes</p> <p>12 years after date of disposal</p>
Project Boards, Assessment Meetings	<ul style="list-style-type: none"> - minutes - correspondence 	<p>5 years after date of last paper</p> <p>5 years after date of last paper</p> <p>(Note: Records relating to major projects may be kept for Second Review 25 years)</p>
Reports	<p>(stage assessments, quality reviews, highlight reports, GANTT charts, etc)</p> <ul style="list-style-type: none"> - interim - final - evaluation - draft 	<p>5 years after issue</p> <p>Keep for Second Review</p>
	Product descriptions, project operating manuals	5 years after completion of project
	Miscellaneous records, such as: copies of documentation from other projects; information on products, equipment, machinery, etc; training courses; correspondence	2 years after completion of project

TYPE	DESCRIPTION	DISPOSAL
CONTRACTUAL RECORDS		
Policy matters	Policy on contracts	First (5years) and Second Review (25 years)
Initial proposal	End user required	6 years
	List of approved suppliers	An active document – updated regularly
	Statements of interest	1 year from date of last paper
	Draft specification	Destroy when specification has been agreed
	Agreed specification	6 years from end of contract
	Evaluation criteria	6 years from end of contract
Tendering	Invitation to tender	6 years from end of contract
	Unsuccessful tender documents	1 year after date of last paper
	Successful tender document	6 years from award of contract

	Background information supplied by department	1 year from date of last paper
	Interview panel – report and notes of proceedings	1 year from end of contract
	Commissioning letter	1 year from end of contract
	Signed contract	6 years from end of contract
Contract operation and monitoring	Contract operation and monitoring	2 years from end of contract
	Reports from contractors	2 years from end of contract
	Schedules of works	2 years from end of contract
	Bills of quantity (building contracts)	16 years
Surveys and inspections	a) equipment and supplies b) buildings	a) 2 years from date of last paper b) Second Review
Records of complaints	All documents	6 years from end of contract
Payment	Dispute over payments and final accounts	6 years from end of contract
Minutes and papers of meetings	All documents	Second Review (25 years)
Changes to requirements	Forms of variation, extensions to contract	6 years from end of contract

TYPE	DESCRIPTION	DISPOSAL
INFORMATION MANAGEMENT RECORDS		
Record keeping	Records relating to the control of record keeping systems	Destroy when superseded
	Documentation of record series	Preserve permanently for series from which records have been transferred to the National Archive
	Records relating to services provided to the Office	5 years
	Internal publications	Destroy when superseded
	Documentation relating to the disclosure status of records under FOI	5 years after record is opened
	Information audits	5 years
Disposal	Retention and disposal schedules	Retain permanently
	Correspondence and papers relating to the compilation of disposal schedules	10 years
	Lists or databases of records destroyed	Retain permanently
General management	Records relating to the development, implementation and review of information management policy	2 nd review (25 years)

	Guide, manuals on the management of records	Destroy when superseded
	Keystone training records	5 years
	General administration records relating to the provision of information management services	2 years
Freedom of Information (FOI)	Policy Records: Documents on the NAO's FOI policy	Retain permanently
	Procedures for handling FOI Requests and other documents regarding practical implementation of FOI	Destroy when superseded
	Individual Transaction Records: Records detailing the FOI request and the consideration of possible exemptions, not subject to an appeal. Information to be retained should include: <ul style="list-style-type: none"> - record of correspondence; - who handled the request; - how the request was researched; - how the request was resolved; - was the information released or withheld? 	6 Years
	Records of Complaints and Appeals: Records detailing the FOI request and the consideration of possible exemptions, subject to an appeal.	6 Years