

National Audit Office retention schedule

The NAO retention schedule details how long we should hold information for and what we should do at the end of the retention period.

Financial and VFM Audit

Information type	Retention trigger	Retention length	Action after retention period	Owner
Final files, working papers, evidence, journals & certification documents (See External communications: Web content for how we handle published reports)	Certification of audit or publication	6 years after certification or publication	Review: Destroy/retain/archive	Audit Team
Audit panel information, technical queries & information on material precedents	Issuing of advice	6 years	Review: Destroy/retain/archive	PQ
Financial audit manual and other guidance documents	Superseded	6 years	Review: Destroy/archive	PQ
VFM and other related guidance	Superseded	6 years	Review: Destroy/archive	VFMPQ
VFM quality review	Completion of review	6 years	Destroy	VFMPQ
Methodology and results of financial audit hot and cold reviews, financial audit external reviews, and VFM hot and cold review	Completion of review	6 years	Destroy	CQU
External financial audit review agreements	End of review agreement	6 years	Destroy	CQU
Standing data sets used to support multiple audits and studies	End of financial year	6 years	Review: Destroy/retain/archive	DART

Internal Audit

Information type	Retention trigger	Retention length	Action after retention period	Owner
a) Investigations and findings of fraud or irregularity and related evidence	End of financial year	6 years	Destroy	Internal Audit
b) Investigations and findings of fraud or irregularity and related evidence: Where external action taken	End of action / investigation completed	10 years	Destroy	Internal Audit
Internal audit reports, supporting documentation and data	End of financial year	3 years	Destroy	Internal Audit
Dashboards, recommendation tracker and other outputs	End of financial year	3 years	Destroy	Internal Audit
Internal audit manual and other guidance and templates	End of financial year	3 years	Destroy	Internal Audit
Security assurance documentation	End of financial Year	6 years	Destroy	Internal Audit
External audit reports and reviews	End of financial Year	6 years	Destroy	Internal Audit

Human Resources

Information type	Retention trigger	Retention length	Action after retention period	Owner
People Survey related data	End of Financial Year	3 years	Destroy	HR

Information type	Retention trigger	Retention length	Action after retention period	Owner
Recruitment/Promotion applications	Date of submission	1 year	Destroy	HR
Recruitment/Promotion assessments	Date of assessment	6 years	Destroy	HR
Pay, pension and service history	Person is 100 years old	1 year	Destroy	HR
Employment history & personal records	Termination of employment	6 years	Destroy	HR
Health & Safety Committee minutes and reports	Meeting	Permanent	Archive	HR
Papers relating to any injury on duty & medical reports of those exposed to a substance hazardous to health	Date of incident	50 years	Destroy	HR
Gifts and Hospitality Register	End of financial Year	6 years	Destroy	HR

Finance

Information type	Retention trigger	Retention length	Action after retention period	Owner
Certified annual report and accounts & supporting working papers	End of Financial Year	6 years	Destroy	Finance
Accounting records & supporting documents	End of Financial Year	6 years	Destroy	Finance
Special or unusual transactions and associated evidence and correspondence	End of Financial Year	6 years	Destroy	Finance

Information type	Retention trigger	Retention length	Action after retention period	Owner
Tax records and correspondence	End of Tax year	6 years	Destroy	Finance
NAO Staff expenses and supporting evidence	End of Tax year	6 years	Destroy	Finance
Titles to assets or other legal entitlements	Disposal of Asset	6 years	Destroy	Finance
Contracts with customers, suppliers, rental agreements, leases	End of Agreement	6 years	Destroy	Finance

Records Management and enquiries

Information type	Retention trigger	Retention length	Action after retention period	Owner
Retention and disposal schedules and associated documents	Superseded	3 years	Destroy	Records Team
Lists and details of archived material	Permanent	Permanent	Archive	Records Team
Lists or databases of records destroyed	Permanent	Permanent	Archive	Records Team
Enquiry correspondence / FOI / EIR / personal data right requests, responses, associated files	End of Financial Year	6 years	Destroy	Records Team
External complaints handled in accordance with the NAO complaints process that progress to stage 3	End of Financial Year	10 years	Destroy	Records Team

External Communications

Information type	Retention trigger	Retention length	Action after retention period	Owner
PAC and TPAC papers and correspondence	End of Financial Year	6 years	Review: Destroy/archive	PRT
Press releases Word docs stored in tank	End of Financial Year	3 years	Destroy	External Communications
Client feedback and evaluation statistics	End of Financial Year	6 years	Destroy	External Communications
External strategy & policy documents, including media plans and lines to take	End of Financial Year	6 years	Destroy	External Communications
Design archives	Superseded	3 years	Destroy	Design Team
Mailing lists: Gov delivery	No activity for 3 years	1 year	Remove Contact	External Communications
NAO blogs, promotional videos, newsletters: • E:newsletter Local services newsletter	End of Financial Year	3 years	Review: Destroy/archive	External Communications
Website visitor IP address records	End of Financial Year	3 years	Destroy	External Communications
Web content: a) Statutory reports and related content (See Financial and VFM audit for how we handle final files, working papers, evidence, journals & certification documents)	Publication	Permanent	Archive	External Communications

Information type	Retention trigger	Retention length	Action after retention period	Owner
Web content: b) Documents	Superseded	3 years	Review: Destroy/archive	External Communications
Web content: c) General web content not covered elsewhere	Superseded	Immediate	Review: Destroy/archive	External Communications
Press cuttings: Factiva downloads	End of Financial Year	1 year	Destroy	External Communications
Social media channels (Twitter, LinkedIn, Facebook) Direct messages	End of Financial year	1 year	Review: Destroy/archive	External Communications

Internal Communications

Information type	Retention trigger	Retention length	Action after retention period	Owner
Internal publications	Superseded	3 years	Review: Destroy/archive	Internal Communications
Circulars and guidance	Superseded	3 years	Destroy	Internal Communications
General intranet content not covered elsewhere	Superseded	Immediate	Review: Destroy/archive	Internal Communications

Technology

Information type	Retention trigger	Retention length	Action after retention period	Owner
Information security documentation	End of Financial Year	6 years	Destroy	Digital

Information type	Retention trigger	Retention length	Action after retention period	Owner
Documents relating to the operation of NAO systems & test scripts	End of System	1 years	Destroy	Digital
Leavers system accounts (account, mailbox and OneDrive) a) staff	Date of leaving employment	30 days	Delete account	Digital
Leavers system accounts (account, mailbox and OneDrive) b) C&AG, NEDs, Executive Leaders	Date of leaving employment	1 year	Delete account	Digital
System back-ups	End of Month	1 year	Destroy	Digital
System audit logs	Last Action	System default	Destroy	Digital

Facilities

Information type	Retention trigger	Retention length	Action after retention period	Owner
Health and safety documentation	End of Financial Year	6 years	Destroy	Facilities
Security performance reports	End of Financial Year	6 years	Destroy	Facilities
Building issues and repairs and associated documentation	Vacation of Building	3 years	Destroy	Facilities
Building plans and specifications	Vacation of Building	12 years	Destroy	Facilities
Business continuity	Superseded	1 years	Destroy	Facilities

Private Office and Governance

Information type	Retention trigger	Retention length	Action after retention period	Owner
C&AG expenses and supporting evidence	End of Tax year	6 years	Destroy	Private Office
C&AG correspondence	End of Financial Year	2 years	Review: Destroy/retain/archive	Private Office
C&AG calendar	End of Financial Year	2 years	Review: Destroy/retain/archive	Private Office
Key documents relating to the appointment of the C&AG and Board Chairman	End of term of appointment	Permanent	Archive	Board secretariat
Details of governance structure, terms of reference & roles and responsibilities	Superseded	3 years	Destroy	Board secretariat
a) Minutes and papers from meetings forming part of the NAO governance framework	End of financial year	10 years	Review: Destroy/retain/archive	Board secretariat
b) Minutes and papers from meetings forming part of the NAO governance framework: Transparency information published on the NAO website	End of financial year	3 years	Review: Destroy/retain/archive	Board secretariat
a) Board member & Leadership team diary records & expenses, register of interests & any mitigating actions	End of tax year	6 years	Destroy	Board secretariat

Information type	Retention trigger	Retention length	Action after retention period	Owner
b) Board member & Leadership team diary records & expenses, register of interests & any mitigating actions: Transparency information published on the NAO website	End of tax year	3 years	Destroy	Board secretariat

Legal & Policy

Information type	Retention trigger	Retention length	Action after retention period	Owner
Policy and legal queries	End of Financial Year	6 years	Review: Destroy/retain/archive	Legal and Policy Team
Internal whistleblowing and complaints cases	End of review	6 years	Review: Destroy/retain/archive	Head of Governance and Risk
External legal advice - Constitutional and public law	End of Financial Year	6 years	Review: Destroy/retain/archive	Legal and Policy Team
External legal advice - VFM or Financial output	End of Financial Year	6 years	Review: Destroy/retain/archive	Legal and Policy Team
Money Laundering (MLRO) related exchanges and reports	End of Financial Year	6 years	Review: Destroy/retain/archive	Money Laundering Reporting Office

Procurement

Information type	Retention trigger	Retention length	Action after retention period	Owner
a) Contracts with customers, suppliers, rental agreements, leases	End of Agreement	6 years	Destroy	Finance

Information type	Retention trigger	Retention length	Action after retention period	Owner
b) Contracts with customers, suppliers, rental agreements, leases: Where contracts are executed by way of a deed	End of Agreement	12 years	Destroy	Finance
a) Building management contracts and contract Management Information	End of Agreement	6 years	Destroy	Finance
b) Building management contracts and contract Management Information: Where contracts are executed by way of a deed	End of Agreement	12 years	Destroy	Finance
Procurement tenders, business cases and bid documents, contract database and e-procurement system entries	End of Agreement	6 years	Destroy	Procurement
a) Contract SLA and KPI records	End of Agreement	6 years	Destroy	Finance
b) Contract SLA and KPI records: Where contracts are executed by way of a deed	End of Agreement	12 years	Destroy	Finance
Supplier Financial Checks	End of Agreement	1 year	Destroy	Procurement

Projects

Information type	Retention trigger	Retention length	Action after retention period	Owner
Guidance & project methodology	Superseded	3 years	Review: Destroy/archive	Change Team
Project records, files and other project outputs and evidence	End of Project	3 years	Review: Destroy/archive	Project Team

Email, Calendar, MS Teams

Information type	Retention trigger	Retention length	Action after retention period	Owner
Staff personal mailbox content (including calendar)	End of Financial Year	3 years	Destroy	Digital
MS Teams chat	From creation	No more than 13 months*	Destroy (Implemented by policy)	KIM
MS Teams channel posts	End of Team or project	3 years	Review: Destroy/archive	Team or project team
MS Teams voice and video recording	End of call / meeting	30 days	Destroy (Implemented by policy)	Digital

Groups and Client Teams

Information type	Retention trigger	Retention length	Action after retention period	Owner
Groups and team papers, administration, etc	End of Financial Year	3 years	Destroy	Groups and client teams

NAO Business documentation

Information type	Retention trigger	Retention length	Action after retention period	Owner
NAO business documentation not covered elsewhere	End of Financial Year	6 years	Review: Destroy/retain/archive	Records Team

* Chat messages will not be retained for longer than 13 months. This is a business decision to ensure users can refer to previous messages and they may only be kept for 13 months if required for legal purposes.