

GDPR AUDIT POLICY

What Data is held?	Is the data sensitive ?	Has there been positive unambiguous consent? (i.e. opt-in consent)	Why is it kept?	What is the legal basis for keeping it?	Is there a procedure for checking data accuracy ?	Will the data be shared with anyone?	If the data is shared has the external source confirmed its security procedures ?	Storage	How long will the data be kept and is it kept securely?
Receipts and Payment Ledger/Spread sheets	No	No	Archive	Legal Obligation	Annual	No	N/A	Password protected electronically	Indefinitely
Receipt books of all kind	No	No	VAT	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	6 Years
Income and Expenditure Invoices	No	No	Retain VAT purposes Limittion Act 1980	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	6 Years
Bank Reconciliation	No	No	Audit	Legal Obligation	Annual	No	N/A	Password protected electronically Locked Filing Cabinet	6 Years
Bank Statements	No	No	Audit	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	6 Years
Bank paying in books	No	No	Audit	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	Last completed audit year
Cheque book stubs	No	No	Audit	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	Last completed audit year
Cheque lists	No	No	Audit	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	Last completed audit year
Returned/cance	No	No	Audit	Legal Obligation	Annual	No	N/A	Locked Filing	Last completed

illed cheques								Cabinet	audit year
Petty cash	No	No	Tax, VAT Limitation Act 1980	Legal Obligation	Annual	No	N/A	Locked Safe	6 years
Paid cheques	No	No	Limitation Act	Legal Obligation	Annual	No	N/A	Locked Safe	6 years
VAT records	No	No	VAT	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet Password protected electronically	6 years
Budget	No	No	Reference	Legal Obligation	Annual	No	N/A	Desk, Password protected electronically	6 years
Quotation and tenders	No	No	Limitation Act 1980	Legal Obligation	Annual	No	N/A	Filing Cabinet	6 years
Bar Stock report	No	No	Audit	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	6 years
Audited Annual Return	No	No	Archive as per External Auditors	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet and Website	Indefinitely
Other Audit documentation incl. correspondence	No	No	As per External Auditors	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	6 Years
Investments	No	No	Audit, Management	Legal Obligation	Annual	No	N/A	Locked Filing Cabinet	Indefinite
Scales of fees and charges	No	No	Management	Consent	N/A	N/A	N/A	Notice Boards	6 years
Tenders for goods	No	No	Reference	Consent	Calculations checked when received	No	N/A	Filing Cabinet	Last completed audit year
Certificate of Employers' Liability	No	No	The Employers' Liability (compulsory	Consent	No	N/A	N/A	Filing Cabinet	40 years from date on which insurance

Insurance			Insurance) Regs 1998 (S1.2753) Management						commenced or was renewed. Although no longer a legal requirement insurers/legal advisers say 40 years still advisable.
Insurance Documentation including policies	No	No	To cover any claims under Public Liability Insurance, as per insurers. A permanent record of insurance company names and policy	Legal Obligation	N/A	No	N/A	Parish Office Filing Cabinet	3 years
Insurance Claims (public/employee's liability)	No	No	Recorded information	Legal Obligation	Checked on completion	No	N/A	Parish Office Filing Cabinet	6 years
Wages books/spreadsheets	Yes	No	Superannuation	Legal Obligation	Checked monthly	Yes	Yes	Locked Parish Office Filing Cabinet	12 years
Employee bank details	Yes	No	Audit	Legal Obligation	No	Yes	N/A	Locked Filing Cabinet and Password protected electronically	1 year after departure from employment
Payslips/expenses	Yes	No	Tax	Legal Obligation	Checked monthly	Yes	Yes	Locked Filing Cabinet and Password protected electronically	6 years
Tax and NI Records (including P11	Yes	No	Tax claims (HMRC changing	Legal Obligation	Checked monthly	Yes	Yes	Locked Filing Cabinet and password	6 years

and P35)			to 4 from 2012)					protected electronically	
Tax code notifications	Yes	No	Consistency	N/A	N/A	N/A	N/A	Locked Filing Cabinet	6 years
Timesheets/Overtime Records	Yes	No	Audit	Legal Obligation	Checked monthly	N/A	N/A	Locked Filing Cabinet	Last completed audit year
Employee letters of appointment	Yes	No	Audit	Legal Obligation	N/A	N/A	N/A	Locked safe	6 years after departure from employment
Employee contracts	Yes	No	Legal	Legal Obligation	Annually	N/A	N/A	Locked safe	6 years after departure from employment
Pension information	Yes	No	Legal	Legal Obligation	Annually	N/A	N/A	Locked safe	6 years
Sensitive information – Employee, Appraisals/Disciplinary Records etc	Yes	No	Legal	Contractual Necessity	Annually	N/A	N/A	Locked safe	6 years after departure from employment
All other personal records	Yes	No	Legal	Contractual Necessity	When required	No	N/A	Locked safe	6 years after departure from employment
Selection of an individual/interview record	Yes	No	Legal	Contractual Necessity	When required	No	N/A	Locked safe	1 year
Unsuccessful Applicants' Employment Application forms/references	Yes	No	Legal	Contractual Necessity	No	N/A	N/A	Locked safe	1 Year
Accident Reporting Book	No	No	Health and Safety Policy (as per St	Legal Obligation	No	N/A	N/A	Parish Office	3 years from the date an entry made (or

			John Ambulance)						if under 16 years to 25 th birthday*)
PAT testing certificate	No	No	Health & Safety Advisor	Legal Obligation	No	N/A	N/A	Filing	3 years
Regular Health and Safety check lists	No	No	Health & Safety Advisor (to ensure checks are made regularly)	Legal Obligation	Annually	No	N/A	Filing	1 year
Controlled Waste Transfer Note	No	No	As per certificate	Legal Obligation	No	N/A	N/A	Filing	2 years after last transfer has taken place
Sanitary Waste Transfer Certificate	No	No	As per certificate	Legal Obligation	No	N/A	N/A	Filing	3 years
Planning Applications	No	No	Reference NOTE: S47 of Copyright, Designs and Patents Act 1988 does not authorize a local council to make copies of applications,	Public Interest	No	N/A	N/A	Filing and Website	6 months after the Planning Authority decision made. Applications refused should be retained until the period within which an appeal can be made has expired
Planning Application Lists	No	No	Historical reference	Public Interests	No	N/A	N/A	Filing and Website	Retain indefinitely
Hand written responses from Councillors/Planning Committee members to planning	No	No	Reference	Consent	No	N/A	N/A	Filing and Website	Destroy 6 months after the Planning Authority decision made, if a meeting was

applications									not held to discuss the application
Planning decision slips	No	No	Reference	Public Interests	No	N/A	N/A	Filing and Website	6 months after Planning Authority decision
Appeal decision slips	No	No	Reference	Public Interests	No	N/A	N/A	Filing and Website	6 months after Planning Authority decision
Planning correspondence	No	No	Reference	Public Interests	No	N/A	N/A	Filing, Password protected electronically and Website	As per planning applications
Structure Plans, Local Plans and similar documents	No	No	Reference	Public Interests	No	N/A	N/A	Website, Filing Cabinet	To be retained as long as they are in force
Deeds, conveyances and other legal documentation relating to ownership ie Title Deeds and leases	No	No	Audit, Management. Limitation Act 1980. Lodged with Solicitors	Legal Obligation	Solicitor	No	N/A	Solicitors	Indefinitely
Trust deeds and schemes	No	No	Audit, Management. Limitation Act 1980. Lodged with Solicitors	Legal Obligation	Solicitor	No	N/A	Solicitors	Indefinitely
Any documentation which may be subject to legal action. (Where item falls into	No	No	Limitation Act 1980	Legal Obligation	As required	No		Locked Filing Cabinet	Retain until the threat of litigation has been removed. Minimum periods for

more than one category retain for longest period stated)									retention: Negligence – 6 yrs; Defamation – 1 yr; Contract 6yrs; Leases 12 years, Sums recov by statute 6yrs; Personal injury 3 yrs; to recover land 12yrs rent 6yrs
Draft documents	No	No	Management	N/A	No	N/A	N/A	Desk	Destroy once the final version of the document has been approved, unless required as a record of the development of a policy initiative
Hand written notes taken by clerk with a view to producing minutes	No	No	For clarification at following meeting	Legal Obligation	No	N/A	N/A	Desk	Destroy once the minutes have been approved as correct and a true record
Approved Minutes	No	No	Archive	Legal Obligation	Monthly	Published	N/A	Website/Filing Cabinet	Indefinitely
Reports	No	No	Audit	Legal Obligation	Monthly	Published	N/A	Website/Filing Cabinet	6 yrs after closure of file
Written decision made by Officer under delegated powers in respect of granting	No	No	Open and Accountable Local Government	Legal Obligation	No	Published	N/A	Website/Filing Cabinet	6 years

permission/licence that has an effect on an individual; awarding a contract or incurring expenditure									
Background information used at a meeting where the officer has been given delegated powers	No	No	Open and Accountable Local Government	Consent	No	N/A	N/A	Locked Filing Cabinet	4 years
Asset Register	No	No	Audit and Management	Legal Obligation	Annually	Published	N/A	Locked Filing Cabinet	Current and last completed audit version
Correspondence/General Admin files (see Historical Records below)	No	No	Management	Legal Obligation	No	N/A	N/A	Filing Cabinet	6 yrs (see correspondence kept for legal purposes above) Records which are duplicated, unimportant or only of a short-term value should be destroyed in the normal course of business
Emails	Yes	No	Management	Legal Obligation	No	N/A	N/A	Password protected electronically	To be dealt with in the same way as manual records. Destroy routine/trivial

									emails and those where hard copies have been taken.
Historical Records (manual and electronically held)	No	No	Public Records Act 1958. Archive	Legal Obligation	No	N/A	N/A	Safe	Archive after 30yrs. (Files to be closed after 5yrs)
Register of Members' Interests and Declaration	No	No	Publication	Legal Obligation	No	Published	N/A	Website/Filing Cabinet	Current term of office
Members Allowance Register	No	No	Tax, Limitation Act 1980 (as amended)to cover any claims	N/A	N/A	N/A	N/A	N/A	6 yrs
Risk Assessments	No	No	Reference	Legal Obligation	Reference	No	N/A	Filing Cabinet	Information retained
Complaints	Yes	No	Reference	Consent	No	N/A	N/A	Locked Filing Cabinet	3 yrs
FOI Disclosure log	No	No	Management	Legal Obligation	No	N/A	N/A	Locked Filing Cabinet	Destroy each record 5 rs after record is opened
Details of Request made under FOI Act	No	No	Management	Legal Obligation	No	N/A	N/A	Locked Filing Cabinet	Destroy as above
Information from other bodies i.e. County Associations, NALC and other numerous bodies	No	No	Management	Legal Obligation	Reference	No	N/A	Filing Cabinet	Retain for as long as useful and relevant

Magazines and Journals (including pamphlet, magazine or newspaper, a map, plan, chart or table)	No	No	Management	Consent	No	N/A	N/A	Filing Cabinet	7 yrs – Parnish Council publications, Items published by other bodies to be retained as long as useful and relevant.
Play area safety inspection report	No	No	RoSPA Recommendation	Legal Obligation	No	N/A	N/A	Filing Cabinet	21 yrs
Village Hall									
Application to hire	No	No	VAT	Contractual	No	N/A	N/A	Locked Filing Cabinet	6 yrs
Lettings Diaries	No	No	VAT	Contractual	No	N/A	N/A	Locked Centre Office	6 yrs
Copies of bills to hire (invoices)	No	No	VAT	Contractual	No	N/A	N/A	Locked Filing Cabinet	6 yrs
Allotments									
Waiting list of interested persons	Yes	Yes	To keep record of demand	Contractual	No	No	No	Locked Filing Cabinet	Until plot allocation
Burial Grounds									
Register of fees collected	No	No	Archives, Local Authorities Cemeteries Order 1977 (s1.204)	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite
Register of Burials	No	No	Archives, Local Authorities Cemeteries Order 1977 (s1.204)	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite
Register/plan of grave spaces	No	No	Archives, Local Authorities, Cemeteries Order	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite

			1977 (s1.204)						
Register of memorials	No	No	Archives, Local Authorities, Cemeteries Order 1977 (s1.204)	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite
Applications for interment	No	No	Archives, Local Authorities Order 1977 (s1.204)	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite
Application for right to erect memorials	No	No	Archives, Local Authorities Cemeteries Order	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite
Disposal certificates	No	No	Archives, Local Authorities Cemeteries Order 1977 (s1.204)	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite
Copy certificates of grant of exclusive right of burial	No	No	Archives, Local Authorities Cemeteries Order 1977 (s1.204)	Legal obligation	Checked on receipt	No	N/A	Locked Safe	Indefinite