

Sunderland City Council Retention Schedule

Ref Number	Business Function and Record Type	Retention Period	Action	Prompt	Notes and Statutory Requirements
Internal Audit					
<p>It is unlikely that many records relating to internal audit will be selected for permanent preservation. All internal audit records no longer required for business purposes are subject to the formal appraisal process (a file-by-file review) to determine whether they fall within the criteria of selection for permanent preservation.</p> <p>Some internal audit records may need to be kept for up to six years in accordance with the Limitation Act 1980. Internal auditors and records management staff should ensure that those not in current use are stored and managed in such a way that they are readily accessible in the event of FOI requests.</p>					
Reports					
	Audit and investigation files	6 years	Destroy	Date of the report	Working papers must not be destroyed until the work is performed again or the function has ceased
	Report papers used in the course of a fraud investigation	6 years	Destroy	Date legal proceedings completed	Limitation Act 1980
	Records relating to formal staff investigations where the individual member of staff was not found to have committed any wrongdoing	6 months	Destroy	Date of closure of investigation	A formal note that an investigation was undertaken can be made on the staff personnel file.

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	Records relating to formal staff investigations where the individual member of staff was found to have committed a wrongdoing which led to that member of staff receiving a written warning	Life of written warning	Destroy	Date of expiry of written warning	All copies of written warnings and related investigations should be destroyed once the warning has expired
	Records relating to formal staff investigations where the individual member of staff was found to have committed a wrongdoing which led to their dismissal	6 years	Destroy	Date of termination of employment	Limitation Act 1980
Undertakings					
	Terms of reference	3 years	Destroy		
	Programmes/plans/strategies	1 year	Destroy	Last date of the plan	
	Correspondence	3 years	Destroy		
	Working papers	3 years	Destroy	Date of the work	Working papers must not be destroyed until the work is performed again or the function has ceased
	Minutes of meetings and related papers, including those of the Audit Committee	3 years	Destroy		
Other records					
	Internal audit guides	When superseded	Destroy		

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	Manuals and guides relating to departmental procedure	When superseded	Destroy		
	Annual Governance Review report	3 years	Destroy		
	Quarterly and monthly performance reports	3 years	Destroy		
	Local auditing standards	When superseded	Destroy		