#### Document Retention Periods

|  |  |
| --- | --- |
| Record or information | Duration |
| General First Nation governance records | |
| All First Nation bylaws, amendments to the bylaws, the First Nation constitution, and membership resolutions | Permanent |
| Appointments and terms of appointments | Permanent |
| Applicable legislation, agreements, funding arrangements, council commitments, land codes in force, financial administration codes for oil & gas monies management | Permanent |
| The First Nation’s Financial Administration Law | Permanent |
| The First Nation’s Property Taxation Law or By-law | Permanent |
| The First Nation’s Borrowing Law | Permanent |
| Minutes from the meetings of the Council and all council committees, annual reports, debenture records and council, committee and membership records, public notices, records of incorporation, corporate seal | Permanent |
| Legal files and papers | |
| Customer and supplier contracts and correspondence related to the terms of the contracts | 7 years beyond life of contract |
| Contractual or other agreements (e.g., contribution, impact benefit, trust) between the First Nation and others and correspondence related to the terms of the contracts | 7 years beyond life of the contract |
| Papers relating to major litigation including those documents relating to internal financial misconduct | 5 years after expiration of the legal appeal period or as specified by legal counsel |
| Papers relating to minor litigation including those documents relating to internal financial misconduct | 2 years after the expiration of the legal appeal period |
| Insurance policies including product or service liability, council and Officers liability, general liability, and third-party liability, property and crime coverage | 7 years after the policy has been superseded |
| Documents pertaining to the purchase, sale or lease of property | Permanent |
| Documents pertaining to equity investments or joint ventures | Permanent |
| Human Resources | |
| Personnel manuals and procedures | Permanent |
| Organization charts | Permanent |
| Where there is a pension plan (excluding RRSP plans):  Original plan documents;  records of pensionable employee service and eligibility;  associated personal information including name, address, social insurance number, pay history, pension rate | 7 years after the death of the employee or employee’s spouse in the case of spousal eligibility |
| Letters of offer and individual contracts of employment | 2 years after termination of the employee |
| Signed Code of Conduct obligations and signed Conflict of Interest declarations | 2 years after termination of the employee |
| Attendance records | 2 years after termination of the employee |
| Financial information such as payroll history including RRSP contributions, commission and bonus history | 2 years after termination of the employee |
| Medical information | 2 years after termination of the employee |
| Job descriptions | 2 years beyond the period to which it applies |
| Performance assessments | 2 years beyond the period to which it applies |
| Applications, resumes, and correspondence related to individuals not hired | 2 years beyond the period to which it applies |
| Financial records | |
| Operations manuals, procedures, and internal control guidelines | Permanent |
| Signed annual financial statements and corresponding signed independent auditor reports | Permanent |
| Internal reports, including but not limited to:  Reviews  Annual operations report  Special purpose reports  Internal audit reports | 10 years |
| Accounting documentation, including but not limited to:  General ledgers, general journals, financial records and supporting documentation  Monthly and quarterly financial statements  Monthly and quarterly management reports  Month / Quarter / Year-end Financial Closing and Reporting work papers  Financial institution account statements and reconciliations  Cancelled cheques and cash register tapes  Invoices  Annual budgets  Multi-year financial plans | 8 years |
| Asset management documentation, including but not limited to:  Tangible capital asset register  Reserve fund reports  Life cycle planning  Capital project budgeting  Contract and tendering provisions | 8 years beyond completion of the project or asset utilization |
| If applicable, property taxation related documentation, including but not limited to:  Property tax working papers  Tax roll  Tax filings | 8 years |
| Operational records | |
| Operations manuals, policies and procedures | Permanent |
| Original patents, trademarks, and copyrights | 7 years after the expiration of the right |
| Customs documents | 7 years |
| Annual physical inventories | Permanent |
| Safety committee minutes, inspection reports and related action reports | 10 years |