

1. Definitions

This document inherits any and all definitions from the Calgary Killarney Artistic Swim Club ("**CKASC**") Bylaws.

- **Society:** CKASC
- **Resolutions:** Approved motions
- CRA: Canada Revenue Agency

2. Purpose

The purpose of this policy is to ensure adequate document retention to:

- a) Ensure that CKASC operates efficiently;
- b) Minimize risks to the CKASC (club and Board of Directors);
- c) Ensure that CKASC is accountable to its members and the public.
- d) Meet CRA requirements, and to demonstrate due diligence,
- e) Demonstrate due diligence w.r.t. preventing child abuse

Implicit in this policy are the requirements set out in the CKASC Confidentiality Policy

3. Change History

This document is part of the Calgary Killarney Artistic Swim Club's policy documents. The change history below is updated to reflect the changes made to the document over time.

Version	Date	Updated By	Description
1.0	July 31, 2020	C Dilger	Draft For Board review

4. Application of this Policy

This policy applies to:

- a) Board Meeting and Club General Meeting minutes and Society Documents - documentation creation and gathering is the responsibility of the Secretary.
- b) Financial information - documentation creation and gathering is the responsibility of the Treasurer
- c) Background check confirmations for chaperones are the responsibility of the chaperone coordinator and accountability of the Travel Coordinator.
- d) Background checks for volunteers - these are the responsibility of the volunteer coordinator
- e) Background check confirmations for Board members - these are the responsibility of the Secretary
- f) Swimmer Waivers - documentation creation and gathering is the responsibility of the Registrar

The Secretary is Accountable for long-term document retention and takes the lead to ensure that documents are stored for long-term use at the end of each season (August at the latest).

Email

Email created in the normal course of CKASC business and retained as evidence of policies, processes, actions, decisions or transactions are records that are subject to this policy and any specific legislation which may affect retention requirements, such as the Limitations Act, Evidence Act, and Income Tax Act.

Personal communications are not considered records and it is recommended that each Director, upon leaving their position, remove from the system any emails that are personal in nature.

Email messages, including personal communications, sent or received through CKASC systems may be releasable to the public in the event of inquiries and may be subject to discovery proceedings in legal actions.

5. Board Meeting and Club General Meeting Minutes

5.1 Documents in Scope

Society Documents



- The society's certificate of incorporation
- The articles and bylaws of the corporation;
- A copy of each order made in respect of the society by any court or tribunal, or a federal, provincial or municipal government body, agency or official; General Meetings: Minutes of meetings and associated resolutions

Minutes and Resolutions

- Minutes of meetings of directors and committees of directors, and resolutions (motions) adopted by directors and committees of directors.

Board Members

- The society's annual register of directors, including contact information provided by each director
- Nomination forms for each director, which includes willingness to act as a director and each written resignation of a director (if applicable);
- a copy of each record evidencing a disclosure by a director or senior manager;

Club Members

- An annual register of members, including contact information

5.2 Method of Collection and Storage

- Electronic means of information capture are adequate
- Information must be stored in the Cloud, readily accessible from within Canada, within the control of CKASC Board, and kept confidential in line with the CKASC confidentiality policy.

5.3 Duration of Retention

- For a period of seven years from the end of each swim season

6. Financial Information

6.1 Documents in Scope

- Reliable and complete financial statements of the society and the auditor's report, if any, on those financial statements;



- Details of any debt obligations issued by the corporation;
- Adequate accounting books / records / financial statements for each of the society's financial years, including:
 - a record of each transaction materially affecting the financial position of the society
 - written agreements and contracts of material value
 - annual reports, ledgers, bank statements, expense accounts, inventories
 - investment agreements, accountant's working papers, payroll records, promotional materials and fundraising materials.

6.2 Method of Collection and Storage

- Electronic means of information capture are adequate
- Information must be stored in the Cloud within the control of CKASC Board, and kept confidential in line with the CKASC confidentiality policy

6.3 Duration of Retention

- Consistent with CRA requirements (for a period of six years after the end of the financial year to which the accounting records relate),
- CRA requires that all permanent documents must be retained for two years following the date of dissolution of a corporation. All other non-permanent documents must be retained for six years from the end of the last taxation year to which the records and books relate. Any non-permanent books and records must be retained for a period of 2 years from the date of dissolution.
- Additional information on the prescribed period of time for the retention and destruction of books and records for Canadian registered charities is found in Information Circular IC78-10, Books and Records Retention / Destruction. Within the Income Tax Act (Canada),
- retention and destruction of books and records is covered under subsection 230(4) to (8) of the Act and Regulation 5800.

7.0 Background check confirmations and Swimmer Waivers

7.1 Documents in Scope

- Evidence to support that background checks were successfully completed for chaperones, coaches, and volunteers.
- Signed waivers for swimmers
- A signed copy of the Consent and Acknowledgement form, and all subsidiary forms referenced there-in.

7.2 Method of Collection and Storage

- Electronic means of information capture are adequate
- Information must be stored in the Cloud, “within Canada”, within the control of CKASC Board, and kept confidential in line with the CKASC confidentiality policy.

7.3 Duration of Retention

- Indefinite retention is required to demonstrate due diligence in terms of demonstrating protection of swimmers from abuse.
- Swimmer waivers and consent and acknowledgement forms are to be retained indefinitely

8.0 Human Resource Records

8.1 Documents in Scope

- A signed copy of the employment contract, including benefits and compensation.
- An employee file containing:
 - information the employee provided to CKASC when they were recruited. Other information includes the
 - Copies of correspondence and documentation related to employee performance, including absenteeism or disciplinary problems, medical certificates, letters of commendation, and letters of recognition.
 - Name, address, telephone number, date of birth, social insurance number
 - Days and hours worked, payroll records, beneficiary information



- start date of employment and end date of employment
- records relating to legislated leaves

8.2 Method of Collection and Storage

- Electronic means of information capture are adequate
- Information must be stored in the Cloud, “within Canada”, within the control of CKASC Board, and kept confidential in line with the CKASC confidentiality policy.
- An employee may view their Human Resources file
- Nothing may be removed from the file.

8.3 Duration of Retention

- For a period of seven years from the end of each swim season other than signed offer letters (which are retained permanently)

8.0 References

https://www.canadiancharitylaw.ca/blog/cra_letter_on_required_retention_period_of_books_and_records/

<https://www.millerthomson.com/en/publications/communiques-and-updates/social-impact-newsletter-formerly-the/september-9-2016/overview-of-record-keeping-obligations-for/>

<https://www.gprc.ab.ca/about/administration/policies/fetch.php?ID=196>

<https://open.alberta.ca/dataset/22047a27-3c83-4f07-9a18-fc051de5d04d/resource/ae3eebca-664d-4126-bbe3-9e848e906644/download/3866126-2008-guide-businesses-organizations-personal-information-protection-act-revised-2008-11.pdf>