



Policy Name: Record Retention

Date Approved: October 21, 2024

Next Review Date: September 2027

Purpose

1. The purpose of this Policy is to describe which records and documents must be maintained by the Northern Ontario Curling Association (NOCA) and for what length of time.

Scope and Application

2. Organizations are required, by law, to keep certain documents and records. Other records should be kept by a prudent organization even if there is no legal requirement. Records must be kept for a different length of time depending on the legislation.

Storage

3. Records should be stored at NOCA's designated office in a safe and secure location. Records can also be retained electronically with appropriate security (i.e. password protected devices) and backups (ie Cloud storage and hard drive).

Documents and Records (Incorporation)

4. The following documents and records must be kept indefinitely as a requirement of the *Ontario Corporations Act* (the incorporation legislation with which the NOCA must comply):

RECORD	REQUIRED BY
Articles, Bylaws, and any amendments	<i>Ontario Corporations Act</i>
Minutes from any meeting of Members or any committee of Members	<i>Ontario Corporations Act</i>
Resolutions from the Members and any committee of Members	<i>Ontario Corporations Act</i>

Debt obligations issued by the Corporation	<i>Ontario Corporations Act</i>
Minutes from any meeting of the Board of Directors or any committee of the Board	<i>Ontario Corporations Act</i>
Resolutions from the Board of Directors and any committee of Board	<i>Ontario Corporations Act</i>
Register of Board of Directors	<i>Ontario Corporations Act</i>
Register of Officers	<i>Ontario Corporations Act</i>
Register of Members	<i>Ontario Corporations Act</i>
Accounting records adequate to enable the Board of Directors to ascertain the financial position of the organization with reasonable accuracy on a quarterly basis	<i>Ontario Corporations Act</i>

5. The *Ontario Corporations Act* is not specific about the length of time records must be kept for anything except for accounting records. However, NOCA should retain all important records indefinitely.

Registers

6. The register of the Board of Directors and the register of Officers must contain the following information:
- Name
 - Residential Address
 - Email address (if the Board Member or Officer has consented to receiving information or documents electronically)
 - The date the individual became a Board Member or Officer and, if applicable, the date the individual ceased being a Board Member or Officer
7. The register of Members must contain the following information:
- Name
 - Organizational Address
 - Email address (if the Member has consented to receiving information or documents electronically)
 - The date the individual or organization became a Member and, if applicable, the date the individual or organization ceased being a Member
 - The class or group of membership, if applicable

Documents and Records (Canada Revenue Agency)

8. The following documents and records must be kept as a requirement of the Canada Revenue Agency:

RECORD	REQUIRED BY
Cheques – cancelled	Canada Revenue Agency
Cheque stubs	Canada Revenue Agency
Bank statements	Canada Revenue Agency
Invoices (internal)	Canada Revenue Agency
Bills (accounts payable)	Canada Revenue Agency
Bank reconciliations	Canada Revenue Agency
Deposits	Canada Revenue Agency
Deposit books	Canada Revenue Agency
Annual financial statements	Canada Revenue Agency
Monthly financial statements	Canada Revenue Agency
Local financial statements	Canada Revenue Agency
RRSP information	Canada Revenue Agency
Payroll records and invoices	Canada Revenue Agency
Investment statements	Canada Revenue Agency
Tax receipt copies	Canada Revenue Agency
General ledger	Canada Revenue Agency (indefinite)
Records of endowment donations	Canada Revenue Agency (indefinite)
Documents around long-term acquisitions	Canada Revenue Agency (indefinite)
Liability insurance policies	Canada Revenue Agency (indefinite)

9. Unless noted, the records described above must be kept for a minimum of six full years from the end of the fiscal year for which they relate.

Employment Records

10. NOCA has its registered office in the Province of Ontario. Individuals employed in Ontario are subject to the *Employment Standards Act, 2000*, as amended. Employers in Ontario are required to keep the following records about employees for at least three years after their last date of employment:

- a Name
- b Address
- c Date of Birth
- d Offer of Employment
- e Date that the present period of employment started
- f Regular and overtime hours of work
- g Wage rate and overtime rate
- h Earnings paid showing separately each component of the earnings for each pay period
- i Deductions from earnings and the reason for each deduction
- j Time off instead of overtime pay provided and taken
- k Date on which a general holiday is taken
- l Each annual vacation, showing the date it started and finished and the period of employment in which the annual vacation was earned
- m The wage rate and overtime rate when employment starts, the date of any change to wage rates or overtime rates, and particulars of every change to them
- n Copies of documentation relating to a leave (if applicable)
- o Copies of overtime agreements
- p Copies of hours of work averaging agreements
- q Copies of parental consents (if applicable)
- r Copies of agreements related to termination pay
- s Copies of permits issued under the Code and the regulations
- t Copies of exemptions or variances issued by the Minister
- u Any other information required by the Code's regulations
- v Copies of any layoff notices or recall notice after a temporary layoff
- w Copies of any termination notice

Documents and Records (Other)

11. Per NOCA's policies, the following documents and records should also be kept for a minimum of:

RECORD	REQUIRED BY	LENGTH
Conflict of Interest Declaration Forms	Conflict of Interest Policy	Duration of employment/service
Complaint and appeal decisions	Discipline and Complaints Policy, Appeal Policy	Indefinitely
Screening Disclosure Forms	Screening Policy	Three years
Screening Renewal Forms	Screening Policy	One year
Police Records Checks	Screening Policy	Three years
Vulnerable Sector Checks	Screening Policy	Three years
Volunteer Agreements		Duration of service
Registration forms		Five years
Assumption of risk forms/Participation Agreements		Two years
Incident reports and return to play forms, other personal information as required	Concussion Policy	Three years