



Data Retention – DPD Corporate Governance Policy

DOCUMENTS	STATUTORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON See Key Below	FINAL ACTION
Company seal	Six years after company is dissolved	Company Act 2014	Destroy under confidential conditions
Company Documents e.g. Articles & Memorandum,/ Company Charter, Legal documents of incorporation etc.	6 years after company is dissolved	Company Act 2014	Destroy under confidential conditions or archive
Board minutes of meetings and associated papers, agendas and reports. Written Resolutions Published Statutory Notices Copy of Company Letterhead Board sub-committee minutes of meetings and associated papers, agendas and reports	6 years after company is dissolved	Company Act 2014	Destroy under confidential conditions or archive
Copies of Board Compliance documentation including but not limited to: Governance Checklists, Conflict of interest statements. Beneficial Ownership Registration (on RBO portal) List of Directors for rotation purposes. Board Expenses Sheets Various Registers – Register of members Register of Directors & secretaries Register of Directors & Secretary's interests. Register of debenture holders Register of Company Assets	6 years after company dissolved	Company Act 2014 Charities Act 2009 Ethics & Standards in Public Office Money Laundering Act 2018	Destroy under confidential conditions or archive
Copies of Board		Company Act 2014	Destroy under



Handbooks, Codes of Conduct, Policies & Procedures for operation of the Board	6 years after company dissolved		Confidential and Secure Conditions or Secure Archive
Reports to State Bodies from the Board e.g. copy of returns to the CRO e.g. B10 Forms, CRA e.g. Trustee Declaration Forms. Annual Reports & Strategic Plans etc	6 years after company dissolved	Company Act 2014	Destroy under Confidential and Secure Conditions or Secure Archive
Employers' liability insurance policy and schedule.	40 years from the date the company was dissolved	Company Act 2014	Destroy under Confidential conditions or Archive as Appropriate

Finance

Journals/Ledgers	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Payroll/Timesheets	10 years	s. 903 and 1064 TCA, 1997	Destroy under confidential conditions
Capital Property	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Policies/Procedures	7 years (None specified legally)	Best Practice	Destroy
Banking Documents	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Budgets/Financial Forecasts	7 years (None specified legally)	Best Practice	Destroy under confidential conditions
Investments	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Bonds/Debentures	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Loans/Credits	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Bad Debts/ Collections	6 years	s. 886 TCA, 1997 and s. 11(4) SL, 1957	Destroy under confidential conditions
Financial Statements	6 years	s. 886 TCA, 1997	Destroy under confidential conditions
Audits, External	6 years	s. 886 TCA, 1997	Destroy under confidential conditions



Purchasing Documentation	6 years	s. 886 TCA, 1997 and s. 11(1)(a) SL, 1957	Destroy
Shipment Documentation	6 years	s. 84, VATC, 2010 and s. 11 SL, 1957	Destroy
Records relating to delivery of goods or rendering of services (e.g. invoices, books, credit notes, debit note, receipts, accounts, vouchers, bank statements etc)	6 years	s. 84 VATC, 2010	Destroy

Taxation

Income Tax Corporation Tax	10 years	s.886 TCA,1997 and s. 1064 TCA, 1997	Destroy under confidential conditions
Capital Gains	10 years		
Tax VAT	10 years	s.886 TCA,1997 and s. 1064 TCA, 1997	Destroy
	6 years	s.886 TCA,1997 and s. 1064 TCA, 1997 s. 84 VATC, 2010	

Legal

DOCUMENTS	STATURORY RETENTION PERIOD	LEGAL BASIS OR OTHER REASON	FINAL ACTION
Legal Projects	None applicable	Best Practice	Destroy under confidential conditions
Intellectual Property Rights: Copyright/ Trademark / Patents	None applicable	Best Practice	Not applicable
Legal Opinions	None applicable	Best practice	Destroy under confidential conditions
Claims/Litigation ongoing	As per applicable law	Best Practice	Destroy under confidential conditions
Final Judgments	12 years	s. 11(6)(a) SL, 1957	Destroy under confidential conditions
Settlements	6 years	s. 11(1)(a) SL, 1957	Destroy under confidential conditions



Insurance Documentation	10 years	Best Practice	Destroy
Contracts/ Agreements	Terminated and/or expired contracts/agreements should be examined in light of: • 6 years from date of breach of contract for action in respect of breach • 6 years from date of contract for recovery of monies	s. 11(1)(a) SL, 1957	Destroy under confidential conditions
Contracts/Agreements (continued)	• 6 years from the date of termination and/or expiry • 12 years from the date or termination and/or expiry if under seal in each case	s. 11(4) SL, 1957 s. 11(5)(a) SL, 1957 s. 11(5)(a) SL, 1957	Destroy under confidential conditions

Contract Performance

• Acceptance schedules	6 years from date of breach of contract for action in respect of breach	s. 11(1)(a) SL, 1957	Destroy under confidential conditions
• Performance metrics	6 years from date of contract for recovery of monies	s. 11(4) SL, 1957	
Property Ownership	Permanent (None specified legally)	Best Practice	Not applicable
Contracts for the purchase of shares or "contingent purchases"	10 years after the contract has been fully performed	s. 112(1) of the Companies Act 2014	Destroy
Corporate records: Board formal documentation such as minutes and resolutions, Articles of Association, Memoranda of Association, Certificates of Incorporation, Central Bank/Regulator authorisations etc. Board informal/support	Permanent (None specified legally)	Best Practice	Not applicable



documentation such as budgets, strategic planning, audits and information concerning action taken in relation thereto

Correspondence (including regulatory investigations, inquiries and examinations, customer complaints and other matters

6 years (None specified legally)

Best Practice

Not applicable

Facilities

Property Management Safety Statements

Until superseded

s. 20 SHW, 2005

Destroy

Safety Files

Period for which interest in property is retained

Reg. 8(1) and 8(2), SI 504 of 2006

Destroy

Payments to sub-contractors

6 years

s. 904(6) TCA, 1997

Destroy under confidential conditions

Documents relating to Construction work, Modifications and planning documentation

Permanent (None specified legally)

Best Practice

Destroy

Client Data

Client Files

2 years
(None specified legally)
Information considered to be important in terms of possible future engagement with the service by a client, can be kept securely for as long as deemed relevant

Best Practice

Destroy under confidential conditions

Disposal of Records

It is vital that the process of record disposal safeguards and maintains the confidentiality of the records. This can be achieved internally or via an approved records shredding contractor (Data Processing Agreement must be in place), but it is the responsibility of the service to satisfy itself that the methods used provide adequate safeguards against accidental



loss or disclosure of the records. A register of records destroyed should be maintained as proof that the records no longer exist. The register should show:

Persons' name;

Date of birth;

Address;

Name of the file;

File/record number;

Former location of file;

Date of destruction; and

Who gave the authority to destroy the records & their signature of approval for destruction.

What is Confidential?

Any record containing personal identifiable information such as name, address, date of birth, PPS Number, employee number, or medical record is deemed confidential. Other records may also be confidential if they contain information about the organisation's business or finances. Examples of confidential documents include financial records, payroll records, personnel files, legal documents or medical records.

Segregation of Confidential Waste

Confidential data should be disposed in confidential paper bins or security bags.

If shredding off-site, confidential waste should be secure until uplift by the shredding contractor. Confidential waste bags/wheelie bins should be exchanged by the shredding contractor, and shredded off-site at an agreed location. If confidential waste is transported off site, documents should never be legible to members of the public.

Destruction of Digital Media

It is essential when disposing of hard drives, tapes, CDs, memory keys, mobile phones, credit cards, fax machines, printers, x-rays films and any other media containing data that a reliable, secure, traceable and certifiable destruction method is used.

Glossary of Abbreviations

1. EEA, 1998
2. LDPA, 1991
3. PEA, 1977
4. PLA, 1998
5. PWA, 1991



6. OWTA, 1997
7. S.I. 473 of 2001 Regulations 2001 SHW, 2005
8. SI 44 of 1993
9. SI 504 of 2006
10. SL, 1957
11. SLM, 1991
12. TCA, 1997
13. WRC Act 2015
14. VATC, 2010

1. Employment Equality Act, 1998
2. Liability for Defective Products Act, 1991
3. Protection of Employment Act, 1977
4. Parental Leave Act, 1998
5. Payment of Wages Act, 1991 Organisation of Working Time Act 1997
6. Organisation of Working Time (Records) (Prescribed Form and Exemption)
7. Safety, Health and Welfare at Work Act, 2005
8. Safety, Health and Welfare at Work (General Application) Regulations, 1993
9. Safety, Health and Welfare at Work (Construction) Regulations, 2006
10. Statute of Limitations, 1957
11. Statute of Limitations (Amendment) Act, 1991
12. Taxes Consolidation Act, 1997
13. Workplace Relations Act 2015
14. Value Added Tax Consolidation Act, 201

Updated February 2023