Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

HEALTH SERVICE EXECUTIVE

NATIONAL FINANCIAL REGULATION

RETENTION OF FINANCIAL RECORDS

NFR-08

NFR 08 is currently being updated following the introduction of GDPR (General Data Protection Regulation) which came into effect on May 25th 2018.

In the interim, for further guidance on the GDPR regulation, please refer to the following GDPR website www.hse.ie/eng/qdpr

Contact details for the Data Protection Officers (DPOs) and Deputy Data Protection Officers (DDPOs) are included within the website.

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NFR-08 Retention of Financial Records

8.1. Introduction

8.1.1. The Health Service Executive (HSE) delivers services throughout the country and devolved financial processing takes place in most of the HSE's facilities. Clear guidelines are necessary in respect of financial records storage and retention. Traditionally, records were paper-based but in recent times an increasing number of records are being stored electronically.

8.1.2. The HSE is committed to ensuring the survival of records as evidence of the actions and transactions of the HSE in the format that is legally acceptable as such.

8.2. Purpose

8.3.1. This National Financial Regulation (NFR) sets out the minimum periods for which financial records should be retained. This regulation provides a mechanism to help ensure the HSE is maintaining necessary records for an appropriate length of time.

8.3.2. The HSE is committed to effective financial records retention to ensure that it:

- meets legal standards in terms of retention periods;
- optimises the use of space;
- minimises the cost of record retention;
- securely destroys outdated and useless records.

8.3.3. Records retained should be original, unique or of continuing importance to the HSE. They should have legal, fiscal, administrative or historical purpose. Duplicate or multiple copies of these records should be disposed of when they are outdated and no longer useful.

8.3.4. The retention period should be the length of time that the record is useful or required to be kept by law. Although a length of time may be specified, some HSE Areas may elect to keep some documents longer. This is a decision for each particular Area, however, space requirements and costs should be considered. If any record is related to an unresolved complaint, dispute or litigation involving the HSE, that record should not be discarded or destroyed regardless of the provisions of this NFR.

8.2.1. To ensure that the appropriate structures, policies, and practices for the HSE are in place, that maintain the confidentiality, security, and quality of all records, to underpin the proper, full and ethical use of them for the benefit of HSE and the public good.

This NFR applies to Financial Records.

8.3. Scope

8.3.5. The purpose of this regulation is to ensure that financial records are retained for at least the minimum period stated in applicable statute and regulations and to define if and when financial records can be properly disposed of in an effort to reduce the expense of storing obsolete documents.

Where there are local considerations or where resources allow, records may be retained in their original format or alternatively stored for periods in excess of the minimum recommended.

8.4. Assistance / Further Information

8.4.1. Additional information regarding this regulation should be addressed to the Assistant Chief Financial Officer (ACFO), Finance Specialists.

8.4.2. Requests for changes in retention periods or deviations from specified retention periods should be made in writing to the above ACFO, and may be implemented only after written authorisation is received.

8.4.3. It is intended that this regulation will be updated as necessary to reflect and incorporate new and additional legislative and other directives. Notification of any update will be issued on HSE National Intranet - National Financial Regulations and via email communications.

8.5. Effective Date

8.5.1. This regulation is effective immediately and supersedes all prior regulations in issue relating to financial record management. This regulation applies to all HSE employees.

8.6. Definitions

8.6.1. Records - A record is defined under the Freedom of Information Acts 1997-2003 as "any memorandum, book, plan, map, drawing, diagram, pictorial or graphic work or other document, any photograph, film or recording (whether of sound or images or both), any form in which data (within the meaning of the Data Protection Act, 1988 and 2003) are held, any other form (including machine-readable form) or device in which information is held or stored manually, mechanically or electronically and anything that is a part or a copy, in any form of any of the foregoing or is a combination of two or more of the foregoing" (Freedom of Information Act, 1997, 2003)

8.6.2. Record Management - Records Management is the systematic collection, classification, indexing, retention and disposal of corporate records (paper or electronic).

8.6.3. Record Retention Period - Storing documentation for a set period of time, usually mandated by the Revenue Commissioners and HSE regulations.

8.6.4. Record Destruction - Destruction of records is the approach to the secure disposal of records.

8.7. Records Management

Record management is an important feature of a records management system and file management assists in the protection of the integrity of records.

8.7.1. Record Creation and Capture

Records should be accurate and complete. They must provide evidence of the function or activity they were created to document. In order to be evidential records must be authentic, reliable, have integrity and be useable.

Authentic: an authentic record is one that can be proven to be what it purports to be. In order to ensure that the records created are authentic then records should be dated and signed. They should be placed into the filing system to form part of the retention schedule so that they are protected against unauthorised addition, deletion or alteration.

Reliable: a reliable record is one that can be trusted to be an accurate representation of a function or action taken by the HSE location. Therefore, records should contain all relevant facts and be created at the time of the action or transaction or soon afterwards by a person in the location authorised to carry out that function, action or transaction.

Integrity: the integrity of a record refers to its being complete and unaltered. Once created, additions or annotations to the record can only be carried out by those authorised to do so and this amendment should be explicitly indicated on the record.

Useable: A useable record is one that can be located, retrieved, presented and interpreted or read. It should be traceable within the records management system. Records schedules and the filing indices that capture the records are essential in ensuring records are useable. In electronic records metadata or contextual information is required in addition to the physical transfer of records to ensure their continued usability.

8.7.2. Filing/Record Systems

Effective filing and record systems are important to ensuring the efficient retrieval of records. An integrated filing system also serves as a tool in indicating the integrity of a record as part of an uninterrupted chain of custody in the records managements system.

Each HSE location should develop and adopt a standard policy of categorisation of records. A service area may elect to hold files in a central location or to hold files in individual offices relevant only to the occupant thereof.

8.8. Top Secret Records

Each HSE location shall where applicable classify records as “top secret” material.

8.8.1. Classifying Top Secret Material

The responsibility for classifying material as "top secret" lies in the HSE location in which the material originated or was initially received. In determining whether information, documentation (including images, audio, video, web content etc), data, knowledge etc. is to be classified as "top secret", HSE locations need to consider if the release of the material would;

- Put at risk the life or safety of any individual;
- Pose a serious threat to the security, defence or international relations of the HSE;

- Undermine the policing or judicial or other processes involved in dealing with serious crime:
- Post: a serious threat to the economic interests of the HSE;
- Adversely affect developments in relation to Northern Ireland.

The classification of "top secret" should be applied only where essential. Excessive usage of "top secret" is likely to debase the classification and lessen its effectiveness. Limited usage of the classification will also serve to underline the truly exceptional nature of the material so classified.

HSE locations should ensure that documents derived from such "top secret" material e.g. excerpts, paraphrases, summaries, references are similarly classified, where appropriate.

8.8.2. Protection of "top secret" information

It is important that where material is classified as "top secret", particular measures are taken to ensure its protection, Where material would not warrant special protection, by definition it should not be classified as "top secret",

It is not possible to be prescriptive about the manner in which a HSE location should protect information deemed to be "top secret". Arrangements will, of necessity, vary both between, and even within, HSE location depending on the nature of the material e.g. the reason for its "top secret" classification, the number and grades of individuals who must have access to the material in the course of their work, the incidence of such access, etc. Nonetheless, it is essential that access to top secret documents is restricted to appropriate people.

At minimum the arrangements should encompass the following;

- the storage of material (including removable electronic media) in a locked safe or strong room with access restricted to a limited number of nominated officers;
- the maintenance of confidential file indexes and tables of file contents for all "top secret" material;
- the availability of material for consultation only, and under the direction of a nominated senior officer;
- the application of unique identifiers to any copies made so that such copies can be traced back to their original;
- the maintenance of a register of individuals who access any item of such material (including copies), recording the date and time of such access, the date and time of the material's subsequent return to safe-keeping, and the signature of the officer accessing the material.

This list is not exhaustive and HSE locations are free to adopt other measures which they deem to be appropriate.

8.8.3. Use of Computers and Electronic Storage Media

The preparation and storage of "top secret" material on computers poses particular difficulties that HSE location must address. For example, because of the way computers typically use storage media, it can be difficult to ensure that

a document is completely deleted. It is imperative that HSE location put protocols and arrangements in place that take account of these difficulties. In particular, the protocols and arrangements should address

- the physical security of the computer(s) on which "top secret" documents are created;
- the physical protection of electronic storage media used for the storage of "top secret" documents when not in active use;
- the provision of facilities that limit access to authorised personnel only;
- the need to completely delete documents. including temporary copies maintained by the application or by the operating system;
- the necessity or otherwise for encryption of "top secret" material;
- the indexing of "top secret" documents held electronically;
- the logging of all access to electronic storage media which contain "top secret" documents; and
- the physical destruction and disposal of electronic storage media at end-of-life.

8.8.4. Freedom of Information

It should be noted that any requests for a record classified as "top secret" fall to be considered in accordance with the provisions of the Freedom of Information legislation.

8.9. Security

8.9.1. Each HSE Area should develop and adopt security procedures to ensure that:

- Confidential information is viewed only by persons entitled to do so.
- Records and files are transported in a manner which will provide accurate tracking information and prevent accidental disclosure of confidential information in transit.
- Proper security measures are used in electronic databases i.e. encryption, password protection, back-up procedures, logging off systems etc.
- Proper security measures for records held in hard copy – restricted access, locking offices, cabinets, physical security, etc.
- Financial data is classed as sensitive personal data and specific procedures must be adhered to under the Data Protection Acts, 1988 & 2003.

8.10. Policy on Records Retention Periods Financial Records

8.10.1. Section 886 of the Direct Tax Acts states that the Revenue Commissioners require records to be retained for a minimum period of six years after the completion of the transactions, acts or operations to which they relate.

8.10.2. These requirements apply to manual and electronic records equally.

8.10.3. If under investigation or if litigation is likely, files must be held in original form indefinitely, otherwise hold files for the minimum periods set out below. These retention periods are the suggested time periods for which the records should be held based on the organisation’s needs, legal and /or fiscal precedence or historical purposes.

Financial Records	Minimum retention period	Final action
Accounts Payable;		
Batches of Invoices and Vouchers	Hold for current year plus 6 years	Destroy under confidential conditions
Value Added Tax (VAT) Records	Hold for current year plus 6 years	Destroy under confidential conditions
Tax Clearance Certificates	Hold until superseded by a more recent Tax Clearance Cert or for current year plus 6 years from last customer interaction	Destroy under confidential conditions
Accounts Receivable;		
Debtors Ledger	Hold for current year plus 6 years	Destroy under confidential conditions
Income Listings	Hold for current year plus 6 years	Destroy under confidential conditions
Income Control Accounts	Hold for current year plus 6years	Destroy under confidential conditions
Receipts Reconciliation	Hold for current year plus 6years	Destroy under confidential conditions
Bank Records;		
Paid Cheques	Hold for current year plus 6 years	Destroy under confidential conditions
Bank Reconciliations	Hold for current year plus 6 years	Destroy under confidential conditions
Bank Statements	Hold for current year plus 6 years	Destroy under confidential conditions
Procurement card and credit card records	Hold all records for 18 months in hard copy. Hold a soft copy of the voucher/receipt for 6 years	Destroy under confidential conditions
Fixed Assets;		
Deeds & Titles of Properties / Assets	Retain indefinitely in original form	Archive
Records of Sales & Purchases of HSE Properties	Retain indefinitely in original form	Archive
Lease Agreements	Hold for current year plus 6 years after expiration or 13 years if executed under seal	Destroy under confidential conditions
Assets Register	Retain indefinitely in original form	Archive
Depreciation Schedules	Hold for current year plus 6 years	Destroy under confidential conditions
Insurance Records;		
Property Insurance Policies	Retain indefinitely in original form	Archive
Liability Insurance Policies	Retain indefinitely in original form	Archive
Insurance Claim documents	Hold for five years	Destroy under confidential conditions
Incident Report Forms(general)	Hold for ten years	Destroy under confidential conditions
Incident Report Forms(in	Hold indefinitely in original form	Archive

Financial Records	Minimum retention period	Final action
specific where exposure to physical, biological or chemical agents)		
Accident Reports	Retain indefinitely in original form if they contain personal data, delete personal data after 7 years and retain report only if it has precedent value.	Archive and or Destroy under confidential conditions
Other Records;		
Financial Statements	Retain indefinitely in original form	Archive
Final Budgetary Reports for any year	Retain indefinitely in original form.	Archive
Inventory	Hold for current year plus 6 years	Destroy under confidential conditions
Audit Reports General	Hold for current year plus 6 years	Destroy under confidential conditions
Audit Reports used in the course of a fraud investigation	Hold for 6 years after legal proceedings have been completed	Destroy under confidential conditions
Monthly Income & Expenditure Reports.	Hold for 4 years	Destroy under confidential conditions
Department of Health and Department of Public Expenditure & Reform (DPER) Circulars and Correspondence	Retain indefinitely in original form	Archive
Patients Private Property Accounts / Client Fund Accounts (Community Residences)	Retain indefinitely in original form or for 7 years after account discontinued at HSE location and audit complete.	Archive and or Destroy under confidential conditions
Internal Financial policies, accounting standards, procedures etc.	Hold in original form until superseded.	Store indefinitely electronically
Cancelled Cheques	Hold for current year plus 6 years	Destroy under confidential conditions
Travel Claims	Hold for current year plus 6 years	Destroy under confidential conditions
Receipt Books	Hold for current year plus 6 years	Destroy under confidential conditions
Purchase Orders	Hold for current year plus 6 years	Destroy under confidential conditions
Voucher Books	Hold for current year plus 6 years	Destroy under confidential conditions
Delivery Dockets	Hold for current year plus 6 years	Destroy under confidential conditions
Purchase Requisition	Hold for current year plus 6 years	Destroy under confidential conditions
Other Records (cont.)		
Invitation to Tender documents	Hold for 3 years after award of contract	Destroy under confidential conditions
Suppliers proposals	Retain indefinitely in original	Destroy under confidential

Financial Records	Minimum retention period	Final action
	form until at least one year following the termination of the contract (and any extension thereof)[1].	conditions
Tender Report	Hold for 4 years	Destroy under confidential conditions
Contract and Contract Management Files	Hold for 2 years after expiry of contract	Destroy under confidential conditions
Payroll		
Taxation records/reports/ pension records/calculations, appointment/contract details, pay awards/ increments, payscales.	Hold indefinitely (microfilm)	Archive
Authorisations to deduct from pay	Hold until 6 years after employee ceases to be paid	Destroy under confidential conditions
Time Sheets, Clock cards	Hold until 6 years after employee ceases to be paid	Destroy under confidential conditions
Personal information Including changes affecting: name (copy of marriage certificate), address, bank account / details, telephone number, etc.	Only current personal information should be retained and only where necessary. The retention period reflects the current lifespan of the file.	Destroy under confidential conditions
Leave entitlement records (compassionate leave, Study leave, unpaid leave, sick leave, etc)	Only current personal information should be retained and only where necessary. The retention period reflects the current lifespan of the file.	Destroy under confidential conditions

8.11. Records Storage

8.11.1. The HSE uses its own storage facilities and also contracts with commercial off-site storage facilities to store, control, and protect inactive records. To the extent that they have access to HSE records, the commercial off-site storage facilities must agree to maintain the confidentiality of the HSE's records via a signed Service Level Agreement.

8.11.2. Off-site storage facilities are to be in secure HSE locations that safeguard the records from the following:

- Ordinary hazards, such as fire, water, mildew, rodents, and insects;

[1] All tenders received electronically via www.entenders.gov.ie comply automatically and are permanently and securely retained within an independent records management environment with verifiable audit trial

- Man-made hazards, such as theft, accidental loss, sabotage, and commercial espionage;
- Unauthorised use, disclosure and destruction.

8.11.3. Off-site storage facilities are to provide proper vault storage with temperature and humidity controls for electronic, audio/video, and microfilm storage.

8.11.4. Records series stored in standard boxes must be adequately described and include the following information in order to facilitate their reference, review, and destruction:

- the inclusive dates;
- originating department and department number;
- type of media;
- destruction date; and
- contact name and telephone number.

8.11.5. Electronic Records
The HSE shall select appropriate media and systems for storing electronic HSE records which meet the following retention requirements:

- Permit easy retrieval in a timely fashion;
- Retain the records in a usable format until their authorised disposition date.

8.11.6. The HSE will consider the following factors before selecting a storage medium or converting from one medium to another:

- The approved retention of the record;
- The maintenance necessary to retain the records;
- The access time to retrieve stored records;
- The portability of the medium (selecting a medium that will run on equipment offered by multiple manufacturers) and the ability to transfer the information from one medium to another;
- The HSE will ensure that all authorised users can identify and retrieve information stored on diskettes, removable disks, or tapes by establishing or adopting procedures for external labelling;
- The HSE will establish a process to randomly check storage media based on industry standards to ensure that information is not lost due to changing technology or deterioration by converting storage media to provide compatibility with current hardware and software. Before conversion to a different medium, the HSE will determine that the authorised disposition of the electronic records can be implemented after conversion;
- The HSE will back up electronic records on a regular basis to safeguard against the loss of information due to equipment malfunctions or human error;
- The HSE will not permit smoking or eating in electronic media storage libraries and test or evaluation areas which contain long-term records; and
- External labels for electronic recording media used to store long-term records will provide unique identification for each storage media, including: the name of the organisational unit responsible for the data; system title, including the version number of the application; special

security requirements or restrictions on access, if any; and software in use at the time of creation.

8.11.7. In addition the following information will be maintained for each media used to store long-term electronic records:

- file title;
- date of creation;
- file author/owner;
- dates of coverage;
- the recording density;
- type of internal labels;
- volume serial number, if applicable;
- the number of tracks;
- character code/software dependency;
- information about block size; and
- sequence number, if the file is part of a multi-media set.

8.11.8. Electronic media will be stored in a HSE location that is secure from unauthorised access and has a temperature, humidity, and static-controlled environment.

8.11.9. Microfilm
The use of film media for records storage and retention purposes is to be selective and ensure cost effectiveness. Film media includes microfilm, microfiche, computer output microfiche/microfilm, or other similar types of media.

8.12. Record Destruction

8.12.1. Policy scope, overview and aims
The HSE recognises the importance of destroying selected financial records effectively in order to ensure compliance with its various legal obligations and to protect the security of the information in its possession.

8.12.2. Specific legal obligations
The effective destruction of records is an important part of the HSE's approach towards protecting the security of the information in its possession. In particular, there are two specific legal obligations that must be adhered to –

- The provisions and principles of the Data Protection Act, 1988 & 2003, requires the HSE to ensure that any record containing personal data, such as an individual's name, address, or information relating to personal health, or financial or legal matters, is managed in a way that prevents the inadvertent disclosure or loss of information. In effect, this requires the HSE to destroy personal data under secure and confidential conditions.
- The provisions of the Freedom of Information Act, 1997 & 2003 require effective destruction of a record at the end of its lifecycle in accordance with the established record retention schedule, to be able to guarantee that responses to requests for information made under the Act are lawful.

8.12.3. Manual Records: Destruction Process

It is the individual responsibility of all staff to ensure information they are handling is destroyed effectively, securely and in accordance with this regulation. Manual records that have reached the end of their lifecycle, either in accordance with the relevant Records Retention Schedule or as usual paper waste, are divided into the following two categories, and are destroyed in accordance with the instructions relating to each category.

1. Paper Recycle Bins
   For non-confidential records and/or data, and those containing no personal information, bins are provided for recycling purposes. All recycle bins are emptied whenever necessary by support staff in each department or section. As paper collected in the bins is only ever recycled and never shredded, it is the responsibility of all those placing material in the bins to check that it has been identified correctly for recycling.

2. Shredding
   Any record containing the data described below is treated as highly confidential material

- data relating to confidential financial activities of the HSE;
- data relating to policy decisions/future activities of the HSE;
- payroll and pension data;
- sensitive personal data, as defined by the Data Protection Act, 1988 and 2003, covering racial or ethnic origin, political opinions, religious beliefs, Trade Union activities, physical or mental health, sexual life, or details of criminal offences;
- higher level personal data, such as information relating to staff disciplinary proceedings or harassment;
- records containing “private” personal data, such as information relating to an individual’s personal circumstances, personal finances, or a personal reference;
- records of a commercially sensitive nature, such as contracts, tenders, purchasing and maintenance records, or legal documents;
- records concerning intellectual property rights, such as unpublished research data, draft papers, and manuscripts;
- records containing personal or sensitive data about research subjects.

A “highly confidential” record should be shredded confidentially by a designated member of staff from the section. The date of destruction and the manner in which the records were destroyed should also be recorded. In terms of the means of destruction this should be carried out by shredding, pulping or incineration.

Contractors used to carry out any of the aforementioned processes should be required to sign confidentiality undertakings and to produce written certification as proof of destruction. To ensure a higher level of security, it is recommended that a nominated HSE officer should be present during both the transportation and records destruction process.

8.12.4. Electronic or machine-readable records: Destruction Process

Electronic or machine-readable records containing confidential information require a two-step process for assured, confidential destruction. Deletion of the contents of digital files and emptying of the desktop "trash" or "waste basket" is the first step. It must be kept in mind that reconstruction and restoration of

"deleted" files is possible in the hands of computer specialists. With regard to records stored on a "hard drive," it is recommended that commercially available software applications be utilised to remove all data from the storage device. When properly applied, these tools prevent the reconstruction of any data formerly stored on the hard drive. With regard to floppy disks and back-up tapes, it is recommended that these storage devices be physically destroyed. These recommended methods of confidential destruction shall be arranged through the HSE Health Business Services (HBS) ICT and the relevant qualified ICT specialist assigned to the task.

8.13. Duties and Responsibilities

8.13.1. Responsibility for functional records on day-to-day basis lies with senior manager in each location. However, each location should develop a record management programme, to plan and implement future enhancements and additions, monitor procedures and arrange for appropriate staff training.

8.14. Local Procedures

8.14.1. Each location must prepare and implement a procedure outlining the local process and officers designated for particular tasks. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.

8.14.2. All employees who are involved in the process must be fully inducted in the workings of the procedure.

8.14.3. Each location manager must prepare a listing of major documentation used and maintained by their department and compare to the documents listing in this regulation. Responsible Officers must prepare a record retention schedule procedure for use internally by the section officers. The following steps should be taken in this process.

- Classification of records in the specific location.
- Assessing the value of records in the specific location.
- Documenting the retention and destruction procedures to be used in the specific location.

8.14.4. These procedures must apply equally to electronic as well as hard copy documents.

8.14.5. These procedures shall designate individuals within the division to implement the policy and procedures. Furthermore this individual shall hold responsibility for maintaining a Log Book which shows all training efforts, audit process and results, and records destruction schedules and actions. Every effort must be made to make the retention and destruction process as transparent as possible to prevent any suggestion of fraudulent or haphazard record destruction.

8.14.6. Officers must fully understand their responsibilities as outlined below. It is the responsibility of Line Managers or officer designate to ensure that all officers are made aware of their roles and respective responsibilities.

8.15. Training

8.15.1. Staff training must be part of retention policy implementation.

8.15.2. Every employee must be informed of the importance of retaining and destruction of records in accordance with the regulation. The location manager should stress that every record of the business, whether it is created or received in the office, while travelling, at home, or anywhere else, is subject to the regulation.

8.15.3. Employees should know, with respect to e-mails and other electronic records, that for two reasons "deleting" a record does not destroy it –

- first, the record may exist elsewhere, such as on the server; and
- second, a skilled computer forensic specialist will be able to recover many "deleted" electronic records from a computer's hard drive.

8.15.4. Each location should train employees as soon as the record retention policy is adopted and should train every new employee as part of the employee's initial induction.

8.15.5. Furthermore, the policy should set a schedule for continuing refresher training to ensure that employees remain vigilant with respect to their record retention obligations.

8.16. Reporting of Irregularities

8.16.1 Any member of staff who considers that there may have been an irregularity in the records management or destruction process must inform their Line Manager immediately. The manager to whom the matter has been reported must inform the relevant Assistant National Director of Finance, the National Director Internal Audit for appropriate action.

8.17. Audit

8.17.1. The external and internal auditors of the HSE have the right to unrestricted access to all vouchers, documents, books of account, and computer data and to any other information which they consider relevant to their enquiries and which is necessary to fulfil their responsibilities. Both internal and external auditors also have the right to direct access to any employee or person responsible with whom it is felt necessary to raise and discuss such matters.

8.17.2. Sample checks may take place at regular intervals in each financial year.

8.17.3. Every officer shall attend at such place and at such time as may be appointed by the auditor and shall submit his/her books and accounts for examination and checking.

8.17.4. Where any irregularities are disclosed at the checking of the accounts of an officer, the auditor shall report such irregularities to the CFO, who shall cause a full investigation to be made and shall take all necessary action.