ADDENDUM TO DAO (DFP) 08/07

15 March 2010

Dear Accounting Officer

RETENTION OF PAPER AND ELECTRONIC RECORDS FOR 10 YEARS
WHERE THERE HAS BEEN AN INVESTIGATION OR PROSECUTION

Purpose

1. The DFP Memorandum of Reply (MOR) to the NI Assembly PAC report on the Hospitality Association of Northern Ireland required DFP to ask departments to retain certain records for a 10 year period. The guidance is set out in paragraph 3 underneath.

2. This requirement is closely related to the retention of Board Members’ appointment papers (for 7 years) as set out in DAO (DFP) 08/07 and it had been DFP’s intention to revise the DAO to address this issue together with advice on the sharing of information, which was also raised in the Hospitality Association report. Clarification of the sharing of information issues has taken longer to resolve than anticipated and it is therefore necessary to issue separate guidance on the retention of papers.

3. This guidance should be treated as an addendum to DAO (DFP) 08/07. The DAO will be revised when the advice on the sharing of information has been clarified.
Guidance - Retention of paper and electronic records for 10 years where there has been an investigation or prosecution

4. The Hospitality Association PAC report recommended that where a publicly funded organisation has been the subject of an investigation which has led to significant criticism or prosecution, the relevant records should be retained for at least 10 years from the date of conclusion of the investigation. DFP accepted the recommendation in the MOR and undertook to ask departments to secure and retain both paper and electronic financial records for a 10 year period from the conclusion of an investigation or prosecution.

Action

5. Departments should note this guidance and bring it to the attention of NDPBs, including the agreed list of Third Party Organisations and other relevant publicly funded organisations.

[SIGNED]

FIONA HAMILL
Treasury Officer of Accounts

cc: Finance Directors