

TABLE OF CONTENTS

7 Filing Systems	2
7.1 Legislation	2
7.1.1 Conservation & Development Area Authority (CAA).....	2
7.1.2 Watershed Authority (WA).....	2
7.2 Requirements	2
7.2.1 Permanent Records	2
7.3 Recommendations	2
7.3.1 Recommended Filing Categories	2
7.3.2 Process for Filing	3
7.4 Project Files	4
7.5 Records Retention and Disposal Key Points	4
7.5.1 Accounting and Finance.....	4
7.5.2 Administration	5
7.5.3 Election	6
7.5.4 Employee – Employer	7
7.5.5 Legal	7
7.5.6 Licences and Permits.....	8
7.5.7 Licenses and Permits Issues to Municipalities.....	8
7.5.8 Maps, Plans, and Surveys.....	8
7.5.9 Minutes and Bylaws	9
7.5.10 Reports and Statistics	9
7.5.11 Roads and Streets	9

7 FILING SYSTEMS

Area Authorities (CAA) and Watershed Associations (WA) are required to keep a permanent record of all their business transactions.

7.1 LEGISLATION

7.1.1 Conservation & Development Area Authority (CAA)

- *The Conservation and Development Act (C&D Act)*
- *The Conservation and Development Regulations (C&D Regs)*

7.1.2 Watershed Authority (WA)

- *The Watershed Association Act (WA Act)*

7.2 REQUIREMENTS

7.2.1 Permanent Records

- Permanent Records are file types that must be retained indefinitely.
- **Types of Permanent Records**
 - All business transactions
 - Tax Roll, Levy, and Assessment documents
 - Bank records and reconciliations
 - Loan documents
 - Meeting minutes for Regular Board meetings, special Board meetings, and Annual General Meetings (AGMs).
 - Annual audits
 - Minister's Orders
 - Organization Registration, including Information Service Corporation (ISC) registration
 - Bylaws
 - Canada Revenue Agency (CRA) GST and payroll account documents

7.3 RECOMMENDATIONS

- Digital filing is preferred.
- Group files by year, keeping permanent files separate.
- If ever in doubt, refer to the Government of Saskatchewan's "*Records Retention and Disposal Guide*" in Appendix A.

7.3.1 Recommended Filing Categories

Categories listed as "**must be secure**" require physical files to be locked in a cabinet and digital files to have restricted access (the entire Board and the public cannot directly access it). Note: All file types may not apply to your CAA or WA.

- Finance: **must be secure**
 - Year End
 - Bookkeeping
 - Banking

- Budget
- CRA – GST Account
- Reporting
- Human Resources (HR): **must be secure**
 - Personnel
 - Board Directors
 - Payroll
 - Recruitment & Onboarding
 - Offboarding
 - CRA – Payroll Account
 - WCB
- Accounts Payable
 - Outstanding Bills
 - Director Expenses
 - Create a file for each Vendor
- Accounts Receivable
 - Outstanding Invoices
 - Create a file for each Ratepayer
 - WSA
- Projects
 - Create a file for each Project
- Resources
 - Legislation
 - Acts
 - Regulations (Regs)
 - Area Authority Docs
 - Minister's Orders
 - Organization Registration – Includes Information Service Corporation (ISC) registration
 - Bylaws
 - Policy & Procedure
 - Insurance
 - Property
 - Contact List
 - Templates & Forms
 - Meetings
 - Regular Board Meetings
 - Annual General Meetings (AGM)
 - Reporting
 - Information

7.3.2 Process for Filing

- If the document is paper, use a scanner or mobile application to create a digital copy. If the document is already in digital format, ensure it is saved in a compatible format such as PDF, Word, or Excel.

- Ensure that the file name is clear and descriptive.
 - YYYY-MM-DD_C&D_Document Description
 - Example: 2024-08-31_RBC_ChqAcct_Stmt could be used for an August 2024 chequing account statement
- It is good practice to back up files to a secondary location.
- If the document relates to a specific project or record, ensure that any related records or systems are updated to reflect the new digital file.
- Regularly review and purge files no longer needed, such as old drafts of letters.

7.4 PROJECT FILES

During the planning and construction period, a new project will be involved with several integrated transactions that are dealt with separately from the CAA/WA’s regular business. A special record should be kept for each new Project. Smaller projects may only require one file, whereas large projects require several files. The basic files for a large project are:

1. [PROJECT NAME] Project Plans
 - Includes all plans and amendments up to and including the final plan. Note: This material could be incorporated into file #5.
2. [PROJECT NAME] Project Assessment
 - To include all items pertaining to assessments. Maps, Court of Revision, notices, Saskatchewan Assessment Commission (vouchers for registered mail, appeals, and all correspondence regarding the above).
3. [PROJECT NAME] Project Right-of-Way
 - The acquisition of right-of-way involves a series of transactions that must be referred back to frequently and should include:
 - i. preliminary easements,
 - ii. affidavits (where required),
 - iii. caveats,
 - iv. payments for right-of-way (where required),
 - v. expropriation (if applicable),
 - vi. Final easements, etc., and related correspondence.
4. [PROJECT NAME] Project Debenture
 - Going the debenture route to acquire the necessary funds for a project requires numerous transactions with ratepayers, the Department, and the Local Government Board. A separate file is a necessity.
5. [PROJECT NAME] Project General
 - Used for all other items of general importance but do not apply specifically to any of the above files.

7.5 RECORDS RETENTION AND DISPOSAL KEY POINTS

7.5.1 Accounting and Finance

Records	Retention Period	Disposal Recommendation
Accounts Payable (includes billing, payments, overdue accounts, invoices, receipts, payment	7 years	Dispose

vouchers, receipt duplicates, related correspondence, etc.)		
Accounts Receivable (includes receipt records, write-offs, invoices, vouchers, related correspondence, etc.)	7 years	Dispose
Annual Financial Statements	Permanent as per legislation	Permanent as per legislation
Audits and Compliance Reviews (auditor recommendations, reports, etc.)	7 years	Dispose
Bank Accounts (includes records related to termination and establishment of bank accounts, deposit slips, cancelled cheques, passbooks, bank statements, reconciliations, deposit books, cheque stubs/duplicates, etc.)	7 years	Dispose
Budget (as part of the minutes)	Permanent	Permanent
Budget Related Reports	7 years	Dispose
Cash Payments and Receipts (includes cash payment books, printouts, cash reports and summaries, register tapes, etc.)	7 years	Dispose
Debentures/Loans (includes registers, coupons, etc.)	7 years after final payment	Dispose
Federal/Provincial Remittance	7 years	Dispose
Grants (includes applications and supporting documentation)	7 years after completion of Project, activity, task, etc. or rejection of application	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Investment Records	7 years after maturity of financial instruments	Dispose
Ledgers/Journals (includes general ledgers, subsidiary ledgers, ledger cards, reports, journals, etc.)	7 years	Dispose
Local Improvement Roll	7 years after completion of Project	Dispose
Monthly Financial Statements	7 years	Dispose
Requisition/Purchase Orders	7 years	Dispose
Tax Roll/Assessment Roll (i.e., hard copy of year-end print-out)	Permanent as per Legislation	Permanent as per Legislation
Utility Documents (includes water and sewer cards and ledgers, utilities tax roll, etc.)	7 years	Dispose

7.5.2 Administration

Records	Retention Period	Disposal Recommendation
Agreements/Contracts and Supporting Documentation (pertaining to land, buildings, properties, structures, etc., owned by the municipality, including construction agreements/contracts, etc.)	10 years after disposition of building, property or structure	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Agreements/Contracts and Supporting Documentation (unrelated to land, buildings, properties, etc.)	7 years after final decision rendered	Contact the Archives Dispose <u>only</u> upon the Archives recommendation

Appeals (under the Planning and Development Act, 1983)	7 years after final decision rendered	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Celebrations and Events	3 years after concluded	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Cemetery Records	Permanent as per Legislation	Permanent as per Legislation
Change of Ownership Documents	7 years	Dispose
First Nations Consultations	Permanent	Permanent
Inquiries (under Local Authority Freedom of Information and Protection of Privacy Act)	7 years	Dispose
Insurance Policies – Liability (may be required if there is a liability claim in the future)	Permanent	Permanent
Insurance Policies – Property (includes insurance claims)	7 years after termination/cancellation of policy	Dispose
Photographs	When obsolete, contact the Archives	Contact the Archives. Dispose <u>only</u> upon the Archives recommendation.
Public Notice Documentation	2 years after event for which notice was given	Dispose
Records Disposal Documentation	Permanent	Permanent
Tax Assessment Appeals	7 years after final decision rendered	Dispose
Tax Assessment Records (assessor's valuation records, reassessment sheets, etc.)	3 years after superseded by new assessment or obsolete	Dispose
Tax Certificates	7 years	Dispose
Tax and Assessment Undelivered Notices (Where a notice is undelivered or returned due to an unknown address, the notice shall be retained) (Section 216 & 268 <i>The Municipalities Act</i>)	7 years	Dispose
Tax Enforcement Records (includes tax lien withdrawals, etc.)	7 years after tax title property sold or property disposed of in any other manner	Dispose
Other Enforcement Records (Includes weed control & pest control records)	7 years after settlement	Dispose
Water Analysis and Reports (may be required if there is a liability claim in the future)	25 years	Contact the Archives. Dispose <u>only</u> upon the Archives recommendation.

7.5.3 Election

Records	Retention Period	Disposal Recommendation
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Ballots	3 months (142 Local Government Election Act, 2015-LGEA)	Dispose
Disclosure of Holdings (includes public disclosure statements)	Term of Office (4 years)	Dispose
Declaration of Agent/Friend	3 months	Dispose
Declaration of Polls	3 months (142 LGEA)	Dispose
Deputy Returning Officer Statement of Results	Permanent	Permanent
Nomination and Receipts	Term of Office (4 years) (69(6) LGEA)	Dispose
Oaths of Office	Term of Office	Dispose
Returning Officer's Summary of Results	Permanent or contact the Archives	Permanent or contact the Archives
Poll Books	3 months (142 LGEA)	Dispose
Voters' Lists	Contact the Archives	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Voters' Registration Forms	3 months (142 LGEA)	Dispose
Ballot Box Contents (includes ballots, registration forms, etc.)	3 months (142 LGEA)	Dispose
List of Assessed Owners (Rural Municipalities Only)	Until replaced pursuant to Section 40 LGEA	Dispose

7.5.4 Employee – Employer

Records	Retention Period	Disposal Recommendation
Employee Records (includes timecards, pay records, etc.)	10 years after termination of employment	Dispose
Income Tax (T4s, TD1s, etc.)	7 years	Dispose

7.5.5 Legal

Records	Retention Period	Disposal Recommendation
Minister's Orders	Permanent as per Legislation	Permanent as per Legislation
Claims (includes notices of claim, statements of claim, etc.)	10 years after settlement	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Petitions	7 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation

Writs	10 years after expiration or completion	Dispose
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7.5.6 Licences and Permits

Records	Retention Period	Disposal Recommendation
Building Permits (includes supporting documentation)	after rejection of permit or life of building/structure plus 10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Development Permits (includes supporting documentation)	25 years after superseded	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Development Permits – Denied	10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Development Permits – Register	Permanent	Permanent
Other Permits (not related to land, buildings, structures, development projects)	3 years after expiration/termination or rejection of permit	Dispose
Licenses (includes supporting documentation)	7 years after termination/expiration or rejection of license	Dispose

7.5.7 Licenses and Permits Issues to Municipalities

Records	Retention Period	Disposal Recommendation
Licenses and Permits (related to land, buildings, structures, properties)	Upon rejection of permit/license or lifetime of structure, building, property plus 10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Licenses and Permits (not related to land, buildings, structures and development projects)	7 years after expiration/termination or rejection of license or permit	Dispose

7.5.8 Maps, Plans, and Surveys

Records	Retention Period	Disposal Recommendation
Architect's Drawings (buildings, park sites, structures, etc.)	Lifetime of facility/structure plus 10 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation

Municipal Maps and Plans	Original or one selected copy to be retained permanently	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Road Surveys	7 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Land Surveys Certificates/Surveyor's Reports	7 years	Dispose

7.5.9 Minutes and Bylaws

Records	Retention Period	Disposal Recommendation
Council Minutes (includes original bylaws, active and repealed)	Permanent as per legislation	Permanent as per legislation
Repealed Bylaws (includes certified copies that may be retained in Repealed Bylaw Registers)	7 years	Dispose
Bylaw Registers (active and repealed)	Permanent	Permanent

7.5.10 Reports and Statistics

Records	Retention Period	Disposal Recommendation
Reports of Boards and Committees established by Council (not forming part of Council minutes)	7 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation
Vital Statistics	7 years	Dispose

7.5.11 Roads and Streets

Records	Retention Period	Disposal Recommendation
Road Maintenance Records (includes reports) (may be required if there is a liability claim in the future)	25 years	Contact the Archives Dispose <u>only</u> upon the Archives recommendation