

# Moore Networking

## Document Retention Policy

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Revision: 1  
Review responsibility: Operations Manager  
Signature:



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This policy / procedure may be revised at an earlier date if necessary.

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# Purpose

The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by Moore Networking Ltd or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of Moore Networking Ltd in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

Good record keeping is an essential project management tool. By keeping orderly and comprehensive records, Moore Networking Ltd will find it far easier to assess and report on the project status and progress in monitoring the project.

# Policy

This Policy represents the Moore Networking Ltd's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

Moore Networking Ltd is responsible for the audit trail. MNL must make sure that any delivery partners or sub-contractors keep adequate records.

# Record Retention

All records will be retained for the agreed period of retention. This may vary dependent upon sources of funding used to deliver this service but will be at least 6 years plus the current year to ensure compliance with HMRC regulations.

Where ESF funding is utilised, Moore Networking Ltd and associated delivery partners will ensure that they keep all documents for 10 years after the final ESF claim is paid by the ESF Managing Authority.

MNL must also comply with and assist the Managing Authority to comply with document retention requirements under any applicable State Aid rules. Where Projects are operating under a State Aid scheme in accordance with the General Block Exemption Regulation (Commission Regulation (EU) No 651/2014) or De Minimis Regulation (Commission Regulation (EU) No 1407/2013), MNL must maintain detailed records with the information and supporting documentation necessary to establish that all the conditions laid down in the Regulation are fulfilled. Such records must be kept for 10 years after the last aid is granted under the scheme.

# Destruction of records

Prior to the destruction of any documents, confirmation should be sought from the Project Manager.

# What documentation should be retained?

Core documentation that must be retained will include:

- all funding related documentation including work carried out during the development, pre application, application and during and after the project;
- any Funding Agreement including any revised versions supported by appropriate correspondence of the approval of changes to the Funding Agreement;
- correspondence from/to the funding body;
- quarterly or monthly claim forms;
- working papers showing how claims were calculated, including any flat rate methodologies;
- the audit trail for all procurement undertaken; and
- the State Aid approved scheme used where relevant.

**Moore Networking Ltd must keep records of the following documentation:**

- evidence of open and fair procurement of goods and services. Including proof of advertising and contract notices, quotations or tenders received, and the scoring methodology used for selecting the successful bidder. This will include details of all preparatory work prior to the procurement process and the delivery/use of the procured service and goods.
- evidence of auditable, accountable match funding, including copies of match funding acceptance letters and bank statements showing receipt of match funding;
- evidence of compliance with equal opportunities and environmental sustainability requirements;
- clear records of businesses supported for state aid purposes, including signed declarations where an organisation is operating under any state aid rules, such as de minimis, or any other state aid ruling;

## **Electronic data exchange- legislative requirements**

Commission Implementing Regulation (EU) No 1011/2014, Chapter II sets out the detailed rules concerning the electronic exchanges of Information between Grant Recipients (beneficiaries) and Managing Authorities, CAs, AAs and Intermediate Bodies.

Article 8 of the Regulation defines electronic data exchange systems as mechanisms and instruments allowing the electronic exchange of documents and data, including audio-visual media supports, scanned documents and electronic files. This exchange shall include reporting on progress, payment and exchanges of information related to management verifications and audits. Paper documents may only be requested by the MA, CA or AA in exceptional cases, following a risk analysis, and only if paper documents are the true source of the scanned documents uploaded in the electronic data exchange system.

The ESIF ECLAIMS system has been designed to comply with electronic data exchange systems requirements and will have the following functionalities: -

- interactive forms and/or forms prefilled by the system on the basis of the data which are stored at consecutive steps of the procedures;
- automatic calculations where applicable;
- automatic embedded controls which reduce repeated exchanges of documents or information as far as possible;
- system-generated alerts to inform the Grant Recipient that certain actions can be performed;
- online status tracking allowing the Grant Recipient to monitor the current status of the project;
- availability of all previous data and documents processed by the electronic data exchange system.

## **Acceptable forms of documentation**

Electronic document storage systems are therefore acceptable, indeed necessary, as most documents now are electronically generated and have no paper original and will need to be made available through the electronic data exchange system. They are acceptable as audit evidence, provided that they are subject at all times to an adequate system of control over their completeness and validity. These systems of control may be subject to audit so that assurances can be obtained in this respect.

Documents can be held either as originals or certified true copies of the originals, or on commonly accepted data carriers. Commonly accepted data carriers include electronic versions of original documents on optical data carriers and documents existing in electronic version only.

Moore Networking Ltd should ensure that information kept on commonly accepted data carriers is kept secure and can be relied upon for audit purposes. As most documents exist in electronic version only, the underlying computer system on which the electronic versions are held must meet accepted security standards which ensure that the documents held meet with national legal requirements and can be relied upon for audit purposes. All electronic documents also need to have the equipment/software retained, to ensure it is functional for a two-year period from 31st December following the submission of the annual accounts in which the final expenditure of the completed project is included.

Each version must be certified as conforming to the original document. A declaration by the Grant Recipient along the lines of the example below will satisfy this condition.

I certify that this is a true copy of the original document:

Signed

Date

Position in organisation

Name of organisation

END