

CITY OF LANGLEY

BYLAW NO. 1206

A Bylaw to document the policy of The Corporation of the City of Langley pertaining to the retention and destruction of records of the City.

WHEREAS it is deemed desirable to establish a policy of the City of Langley pertaining to the retention and destruction of records;

THEREFORE, the Council of The Corporation of the City of Langley, in open meeting assembled, enacts as follows:

- 1) Schedule "A" attached hereto and forming part of this Bylaw, shall be the policy of The Corporation of the City of Langley pertaining to retention and destruction of records of the City.
- 2) The Council may, by resolution, authorize the destruction of any other document not identified in Schedule A of this Bylaw.
- 3) Where there is a conflict between this Bylaw and Provincial or Federal legislation, the Provincial or Federal legislation will apply and supercede this Bylaw.
- 4) This Bylaw may be cited for all purposes as the "City of Langley Retention and Destruction of Records Policy, 1982, No. 1206".

INTRODUCED, PASSED & READ A THIRD TIME this First day of February, 1982.

RECONSIDERED, FINALLY PASSED & ADOPTED, Signed by the Mayor and Clerk and Sealed with the Corporate Seal this Eighth day of February, 1982.

  
MAYOR

  
CITY CLERK

CITY OF LANGLEY

SCHEDULE "A"

BYLAW NO. 1206

TREASURY DEPARTMENT

I

Treasury records are to be retained and destroyed in accordance with the attached schedules. These schedules are to be amended only on the concurrence of the auditor and amendment to schedule by Council.

Records retained beyond the current year's audit are to be marked as follows:

- permanent - red sticker
- seven years - yellow sticker with date of destruction noted
- two years - green sticker with date of destruction noted

Prior to destruction, permission to destroy records must be obtained from Revenue Canada

1.

GENERAL

<u>DOCUMENT</u>	<u>DESCRIPTION</u>	<u>RETENTION</u>
a) Daily Cash Summary	Prepared daily by the cashier from cash register totals and receipts	Seven (7) years
b) Cash Register Tapes	Automatic tape produced by cash register	Seven (7) years
c) Debenture &	Matured debentures and coupons cashed by bank	Seven (7) years
d) Tax Sale Records	Individual records of each property advertised for tax sale	Permanently
e) Original Assessment Roll	This document printed by the B.C. Assessment Authority contains all Court of Revision and Supplementary changes	Permanently
f) Bank Statements & Cancelled Cheques	Obtained from Bankers on a monthly basis	Seven (7) years
g) Journal Entries	Original copy of all general journal adjusting entries and explanations for same	Permanently
h) Subledger Adjusting Entries	Original copy of tax and utility subledger adjustments and explanations for same	Seven (7) years
i) Bank Deposit Books	Copy of all bank deposits with bank stamp	Seven (7) years
j) Savings Pass Books	Bank prepared record of Savings transactions	Seven (7) years

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k)	T4,T4A,T5 Reports	Computer and manually produced for each employee as required and for persons to whom we may pay interest and other amounts	Seven (7) years
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2.

RECEIPTS

a)	Taxes	In most cases the receipts are an original of the billing with a cash register impression	Receipts are microfilmed in date order and then filed after completion of the audit
b)	Flat rate Water & Sewer		
c)	Commercial Water		
d)	Building Permits	In most cases the receipts are an original of the billing with a cash register impression	Receipts are microfilmed after the audit and are destroyed after two years
e)	Business Licenses		
f)	Fines		
g)	Commercial Vehicle Licence		
h)	Parks & Recreation		
i)	Dog Licences		
j)	General Receipts		
k)	Cash Receipt/ Posting	Computer produced listing of daily Cash Sheet, posting source to general ledger	Destroy after current year's audit
l)	Utility Posting	Computer produced listing of Utility Cash receipts, posting source to utility subledger	Destroy after current year's audit
m)	Tax Cash Posting	Computer produced listing of Tax Cash receipts, posting source to tax subledger	Destroy after current year's audit
n)	Commercial Water	Computer produced listing of commercial water cash receipts, posting source to commercial water subledger	Destroy after current year's audit

\*The Building Department is to file a copy of each building permit in the property file as a permanent record.

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3.

PROPERTY TAXES

- |    |                                |   |   |
|----|--------------------------------|---|---|
| a) | Tax Subledger<br>Trial Balance | Computer produced weekly prior to backup, balanced to general ledger control accounts   | Destroy after balancing following week                        |
| b) | Tax Ledger Detail              | Computer produced listing of tax subledger transactions. The tax year ends prior to the next year's tax calculation. The report is run at tax year end and the file erased                                      | Tax year end detail (prior to tax calculation)<br>Permanently |
| c) | Tax Roll                       | Computer produced report showing<br>i) person(s) to which notice was mailed<br>ii) legal description<br>iii) property location<br>iv) assessments<br>v) taxes as calculated<br>vi) arrears and delinquent taxes | Permanently   |

4.

COMMERCIAL WATER

- |    |                                   |  |  |
|----|-----------------------------------|--|--|
| a) | Commercial Water<br>Trial Balance | Computer produced weekly prior to backup, balanced to general ledger control account | Destroy after following week                           |
| b) | Commercial Water<br>Detail Print  | Computer produced listing of commercial water subledger transactions                 | Produced at Calendar Year End.<br>Filed<br>Permanently |
| c) | Commercial Water<br>Calculation   | Computer produced listing by roll number of bi-monthly billings                      | Destroy after current year's audit                     |
| d) | Commercial Water<br>Reading Cards | Manual record of meter readings. This is the prime source of commercial billings     | Filed in property file                                 |

5.

GENERAL LEDGER

- |    |                                 |  |  |
|----|---------------------------------|--|--|
| a) | General Ledger<br>Detail        | Computer produced detail by account of each general ledger entry                               | Permanently  |
| b) | General Ledger<br>Trial Balance | Computer produced summary by account of the general ledger. Balanced each week prior to backup | Year end report<br>Permanently<br>All others after current audit |

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|----|-----------------------|---|---|
| c) | Budget Report         | Computer produced summary of revenue and expenditure comparing actual to budget. Produced bi-weekly | Year end report<br>Permanently<br>All others<br>after<br>current<br>audit |
| d) | Journal Entry Posting | Computer produced listing of journal entry posting, posting source to general ledger                | Destroy<br>after<br>current<br>year's<br>audit                            |

6.

ACCOUNTS PAYABLE

- |    |                          |  |   |
|----|--------------------------|--|---|
| a) | Payables Report          | Computer produced report of payables input by invoice and account  | Destroy<br>after<br>current<br>year's<br>audit                |
| b) | Cheque Register          | Computer produced report by vendor   | Seven (7)<br>years  |
| c) | Cheque Listing           | Computer produced report listing cheques in cheque number order with vendor name and amount of cheque                        | Seven (7)<br>years  |
| d) | Purchase Order Placement | Computer produced report of purchase orders input as encumbrances to job accounts  | Destroy<br>after<br>current<br>year's<br>audit                |
| e) | Voucher Package          | Vouchers to support each disbursement:<br>i) Copy of cheque<br>ii) Invoice<br>iii) Receiving documents<br>iv) Purchase order | Microfilm<br>after<br>audit,<br>destroy<br>after two<br>years |
| f) | Cheque Copy (third)      | This is the third (pink) copy of the cheque. For numeric control of cheque forms   | Destroy<br>after<br>current<br>year's<br>audit                |

7.

PAYROLL

- |    |                     |  |  |
|----|---------------------|--|--|
| a) | Payroll Time Sheets | Each employee's daily or pay period time sheet | Microfilm<br>after audit<br>and<br>destroyed<br>after two<br>years |
| b) | Payroll Input       | Computer produced detail of time sheet input   | Destroyed<br>after audit   |

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c) Time Register	Computer produced detail by employee and by time sheets. One report for each pay period (26)	Seven (7) years
d) Labour Distribution by Employee	Computer produced analysis by employee of payroll hours and amount by job number for each pay period (26)	Destroyed after audit
e) Labour Distribution by Job	Computer produced analysis by job account number of employees and amounts charged for each pay period (26)	Seven (7) years
f) Cheque Register	Computer produced detail by employee of gross pay, deductions and net pay for each pay period (26)	Seven (7) years
g) Cheque List Payroll	Computer produced list of payroll cheques by cheque number for each pay period (26)	Seven (7) years
h) Year to Date Earnings	Computer produced list by employee of earnings and deductions year to date	Year end report only Seven (7) years
i) Employee List	Computer produced list by employee of individual employee file information	Year end report
j) Copy of Payroll Cheque	Computer produced carbon copy of payroll cheque	Destroyed after audit
k) Employee Personnel File	Folder containing correspondence and other data for each employee	Seven (7) years after termination
l) Benefit Plan Details	Files containing correspondence from benefit carriers	Current information only
m) Payroll General Ledger Update	Computer produced detail of payroll entries to the General Ledger by pay period	Seven (7) years
n) Benefit Deduction Report	Computer produced report by pay period and by employee of all deductions	Destroy after audit
o) Accumulated Sick Time Report	Computer produced report by month of each employee's total sick time	Seven (7) years
p) Accumulated Overtime Report	Computer produced report by month for reconciliation to general ledger. Overtime not used is paid out in February of following year.	Destroy after audit

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II.

BUILDING AND LICENCE DEPARTMENT

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|--|--|---|
| a) Building Permits  | Document detailing construction  | Retain for the life of building   |
| b) Construction Plans Residential (single or two family)                   | Plans and drawings detailing the construction of a single or two family residential dwelling | Return to owner within 6 months of occupancy permit   |
| c) Construction plans residential (multi-family) industrial and commercial | Plans and drawings detailing the construction of building                                    | Retain for the life of building. May be microfilmed   |
| d) Business licence application  | The application form detailing pertinent information about a business and the owner/operator | Retain during time business is in operation. Upon cessation of business microfilm and destroy original within 2 years |

III.

CITY CLERK'S DEPARTMENT

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|------------------------|---|---|
| a) Minutes of Meetings | The original document containing minutes of all Council meetings, Council sitting as a Committee of the Whole meetings, Standing Committee meetings and meetings of Commissions, Boards and Court of Revision | Retain. Should be microfilmed and stored off the premises |
| b) Bylaws              | Original documents together with backup information on all Bylaws of the City   | Retain. Should be microfilmed and stored off the premises |
| c) Correspondence      | Incoming and outgoing letters reports and other correspondence  | Retain for 7 years then destroy                           |
| d) Samples             | Examples of typical forms, agreements, bylaws and other documents   | Retain  |

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IV.

PUBLIC WORKS DEPARTMENT

- |                         |   |        |
|-------------------------|---|--------|
| a) Property File        | A file for every separate parcel of land in the City which shall contain vital and pertinent information about the parcel of land. Such information shall include utility connections (water, sanitary and storm sewer), agreements, water and sewer bills, culvert location, tax notices, building and plumbing permits, inspection reports, and other relevent correspondence | Retain |
| b) Untility Connections | Locations of all water, storm and sanitary sewer connections to each parcel of land   | Retain |
| c) Utility Lines        | Plans, maps, drawings showing the location, size, type, depth and other pertinent information of pipes pumps, lines, trunks, mains and laterals for the entire water, storm and sanitary sewerage systems in the City   | Retain |