

NORDIQ CANADA RECORDS RETENTION POLICY

Purpose

1. The purpose of this Policy is to describe which records and documents must be maintained by Nordiq Canada and for what length of time.

Scope and Application

2. Organizations are required, by law, to keep certain documents and records. Other records should be kept by a prudent organization even if there is no legal requirement. Records must be kept for a different length of time depending on the legislation.

Storage

3. Records should be stored at Nordiq Canada’s registered office.

Documents and Records (Incorporation)

4. The following documents and records must be kept as a requirement of the *Canada Not-for-profit Corporations Act* (the incorporation legislation with which Nordiq Canada must comply):

RECORD	REQUIRED BY
Articles, By-laws, and any amendments	Canada Not-for-profit Corporations Act
Minutes from any meeting of Members or any committee of Members	Canada Not-for-profit Corporations Act
Resolutions from the Members and any committee of Members	Canada Not-for-profit Corporations Act
Debt obligations issued by the Corporation	Canada Not-for-profit Corporations Act
Minutes from any meeting of Directors or any committee of Directors	Canada Not-for-profit Corporations Act
Resolutions from the Directors and any committee of Directors	Canada Not-for-profit Corporations Act
Register of Directors	Canada Not-for-profit Corporations Act
Register of Officers	Canada Not-for-profit Corporations Act
Register of Members	Canada Not-for-profit Corporations Act
Accounting records adequate to enable the Directors to ascertain the financial position of the organization with reasonable accuracy on a quarterly basis	Canada Not-for-profit Corporations Act

5. The *Canada Not-for-profit Corporations Act* is not specific about the length of time records must be kept for anything except for accounting records (which must be retained for six years). However, Nordiq Canada should retain all important records indefinitely.
6. Records kept under the *Canada Not-for-profit Corporations Act* can be accessed at all times by Directors during the regular operating hours of the organization. Nordiq Canada must also provide records to Directors free of charge. Members are entitled to free copies of the bylaws and may request access to the register of Members – but only the Members’ names, addresses, and membership class (if applicable).

7. Records that include personal information of Members (such as the details kept in the register of Members) are subject to the Personal Information and Protection and Electronic Documents Act (PIPEDA). Per Nordiq Canada’s *Privacy Policy*, a Member may request that Nordiq Canada disclose to the Member any personal information that has been retained about that Member.

Registers

8. The register of Directors and the register of Officers must contain the following information:
 - a) Name
 - b) Residential Address
 - c) Email address (if the Director or Officer has consented to receiving information or documents electronically)
 - d) The date the individual became a Director or Officer and, if applicable, the date the individual ceased being a Director or Officer

9. The register of Members must contain the following information:
 - a) Name
 - b) Residential Address
 - c) Email address (if the Member has consented to receiving information or documents electronically)
 - d) The date the individual or organization became a Member and, if applicable, the date the individual or organization ceased being a Member
 - e) The class or group of membership, if applicable

Documents and Records (Canada Revenue Agency)

10. The following documents and records must be kept as a requirement of the Canada Revenue Agency:

RECORD	REQUIRED BY
Cheques – cancelled	Canada Revenue Agency
Cheque stubs	Canada Revenue Agency
Bank statements	Canada Revenue Agency
Invoices (internal)	Canada Revenue Agency
Bills (accounts payable)	Canada Revenue Agency
Bank reconciliations	Canada Revenue Agency
Deposits	Canada Revenue Agency
Deposit books	Canada Revenue Agency
Annual financial statements	Canada Revenue Agency
Monthly financial statements	Canada Revenue Agency
Local financial statements	Canada Revenue Agency
RRSP information	Canada Revenue Agency
Payroll records and invoices	Canada Revenue Agency
Investment statements	Canada Revenue Agency
Tax receipt copies	Canada Revenue Agency
General ledger	Canada Revenue Agency (indefinite)

RECORD	REQUIRED BY
Records of endowment donations	Canada Revenue Agency (indefinite)
Documents around long-term acquisitions	Canada Revenue Agency (indefinite)
Liability insurance policies	Canada Revenue Agency (indefinite)

11. Unless noted, the records described above must be kept for a minimum of six full years from the end of the fiscal year for which they relate.

Employment Records

12. Nordiq Canada has its employment office in the Province of Alberta. Individuals employed in Alberta are subject to the *Alberta Employment Standards Code*. Employers in Alberta are required to keep the following records about employees for at least three years:

- a) Name
- b) Address
- c) Date of Birth
- d) Date that the present period of employment started
- e) Regular and overtime hours of work
- f) Wage rate and overtime rate
- g) Earnings paid showing separately each component of the earnings for each pay period
- h) Deductions from earnings and the reason for each deduction
- i) Time off instead of overtime pay provided and taken
- j) Date on which a general holiday is taken
- k) Each annual vacation, showing the date it started and finished and the period of employment in which the annual vacation was earned
- l) The wage rate and overtime rate when employment starts, the date of any change to wage rates or overtime rates, and particulars of every change to them
- m) Copies of documentation relating to a leave (if applicable)
- n) Copies of overtime agreements
- o) Copies of hours of work averaging agreements
- p) Copies of parental consents (if applicable)
- q) Copies of agreements related to termination pay
- r) Copies of permits issued under the Code and the regulations
- s) Copies of exemptions or variances issued by the Minister
- t) Any other information required by the Code’s regulations
- u) Copies of any layoff notices or recall notice after a temporary layoff
- v) Copies of any termination notice

13. For employees who are employed by Nordiq Canada in a province/territory other than Alberta, different employment records may need to be kept pursuant to the employment legislation in that province/territory.

Documents and Records (Other)

14. Per Nordiq Canada’s policies, the following documents and records should also be kept:

RECORD	REQUIRED BY	LENGTH
Conflict of Interest Declaration Forms	Conflict of Interest Policy	Duration of employment/service

Complaint and appeal decisions	Discipline and Complaints Policy, Appeal Policy	Indefinitely
Screening Disclosure Forms	Screening Policy	Three years
Screening Renewal Forms	Screening Policy	One year
Police Records Checks	Screening Policy	Three years
Vulnerable Sector Checks	Screening Policy	Indefinitely
Volunteer Agreements		Duration of service
Registration forms		One year
Waivers		One year
Assumption of Risk forms		One year
Travel Consent forms		One year