

Data Retention & Destruction Policy/Procedure

Purpose

ACVVS must comply with the *Privacy Act 1988* (Cth), the Australian Privacy Principles (APPs) and any other applicable privacy laws.

ACVVS also has legal obligations to keep certain kinds of data on record for a specified amount of time. The table in the appendix sets out the legally required retention periods for common categories of data.

This policy sets out ACVVS's approach to managing, retaining, and destroying records and data (including personal information) we hold, to ensure compliance with the APPs and data retention laws. The purpose of this Policy is to outline roles, responsibilities, and steps ACVVS and staff must take when dealing with record and data retention and destruction.

This policy does not cover all circumstances that may arise, is not a comprehensive statement of the relevant law, and is not a substitute for legal advice. If you are unsure or have any questions about this policy, or ACVVS's obligations, you should contact the Management Committee or Coordinator.

Scope

The Privacy Act provides that a 'record' can be a paper document or an electronic file. Records may include physical documents, digital scans of documents, databases, and electronic files such as text, image, video, or audio files. In essence, any medium that captures and contains information constitutes a 'record'.

In this policy, 'data' means any information which is contained in a record, including (but not limited to) personal information.

This Policy applies to all employees, including temporary employees, contractors, Management Committee members and volunteers who have access to ACVVS records and data or who are involved in the process of collecting, storing, or securing ACVVS records and data on behalf of ACVVS.

General rules and principles

The Information process = Plan -Collect-Hold-Use-Disclose-Destroy

The information process describes each phase of ACVVS records and data.

- This policy focuses on the 'Hold' and 'Destroy' phases. 'Hold' refers to how records and data are recorded, stored, secured, backed-up and archived, while 'Destroy' refers to how records and data are disposed of or put beyond use. For personal information, 'Destroy' also covers the de-identification of that information so that it is no longer considered personal information.
- The Privacy Act requires us to delete personal information when no longer required (which includes for any legal purpose), but data retention laws may require us to keep that personal information for certain periods of time. Privacy laws and data retention laws may appear to conflict but it is essential to consider both obligations together.
- You must consider and apply the guiding principles set out below when managing, retaining and destroying records and data.

Guiding principles on managing, retaining, and destroying records and data

- Ensure that the storage equipment for all electronic files have appropriate anti-viral software installed and updated, computer access coded and restricted to limited personnel.
- Actively and continuously consider whether retention of data is necessary.
- Do not destroy records and data that are necessary for ACVVS's business functions or legally required to be kept.
- Do not destroy records and data that may be relevant to ongoing or anticipated disputes, litigation, or regulatory investigations. If you have doubts about whether certain records or data should be retained for their evidentiary value, contact the ACVVS Management Committee.
- Retain only minimum data necessary. It is possible to have too much data. Over-collection of data is a significant risk. Only keep what is reasonably necessary for ACVVS's business functions or to comply with our legal obligations.
- Consider whether ACVVS has contractual obligations to destroy certain records and data after the expiration of a contractual relationship.
- Record data in the most appropriate format and minimise paper records. Scan physical documents and save the digital scans in Better Impact (Volunteers, Clients and Aged Care Providers) and MYOB (Financial), Excel and One Drive (Employees)
- Take steps to secure your records and data and minimise risk of corruption of data or accidental loss. Ensure that important data is securely backed-up and archive records when they are not actively being used (but which are not ready to be destroyed).
- Ensure data can be easily located and accessed (even when archived or not in active use).
- Ensure paper records are securely destroyed if appropriate. Use shredders or security bins to destroy paper records.

Steps to manage data

Step 1: Identify record, data and purpose

- the data that you deal with and the records in which they are contained (i.e. certain data may be in multiple records)
- the purpose for which the data was collected
- the purpose for which the data (and record) is currently being held.
- The data and records that you deal with in your day-to-day activities will depend on your role

Step 2: Determine whether it is necessary to retain the data (and relevant records) and, if so, for how long.

- Data is sometimes collected for one-time use, and once the purpose for which it was collected is fulfilled, it is not necessary to retain it. In such circumstances, you should promptly delete or destroy the data (and relevant records), especially if it contains personal information about individuals, to minimise the risk of that data being compromised in the event of a data breach. This is particularly important in relation to government issued identifiers such as passport and drivers' licence numbers.
- Certain data (and relevant records) must be retained because they are necessary for ACVVS's business functions, or because the law requires that the data be retained for a specific period of time. If you determine that it is necessary to retain the data and record identified in Step 1, determine whether it falls into a category with a specific retention period (see appendix). If so, you should take reasonable steps to ensure that the data is destroyed after that period has elapsed (see Step 4).
- If the data and relevant records do not fall into a specific category, but are required to be retained, best practice is to retain the data (and relevant record):
 - for seven years for financial and governance records.
 - for seven years if it is personal information about an adult.
 - for seven years after a child turns 18 if it is personal information about a child
 - until it is no longer necessary for the purpose for which it was collected (whichever is the longer).

Step 3: Decide how, and in what format, the data should be held.

- If the data is recorded in hard copies (i.e. paper records), the general rule is that the document should be scanned and stored electronically, and that the physical paper copy should be securely destroyed. An exception applies to original versions of documents which are legally required to be retained (see **Error! Reference source not found.**) or which ACVVS may be required to produce as evidence in a dispute, legal proceedings or an investigation.
- Consider whether the data (and relevant records) will need to be regularly accessed or whether they should be archived. In either case, the data (and relevant records) should be held in a manner which allows them to be easily located, accessed and retrieved when needed. If you decide to archive the data, be sure to record the date the data was created, the date it was archived, and the date after which it should be destroyed.

- Data should be stored securely and in a manner that is appropriate to the value and sensitivity of the data, and the physical properties (if applicable) of the record (for example, paper records should be stored in a cool, dry place outside of direct sunlight to avoid degradation).
- As a general rule, email inboxes and mailbox folders should not be the primary source of storing records and data, particularly data which consists of personal information or sensitive information. File records with personal information, sensitive information, financial information, or government identification numbers in ACVVS's document management system.

Step 4: Determine whether and how the data should be destroyed, put beyond use, or de-identified.

- In most circumstances, data (and the relevant record) should be destroyed after its retention period has elapsed and it is no longer required for a business function or to comply with a legal requirement.
- There may be occasions where it is not possible or practicable to irretrievably destroy data (because, for example, the system on which the data is stored does not allow data to be deleted, or where the data is part of a larger dataset). These circumstances should be avoided, if possible, but if they arise, you should take reasonable steps to:
- Put the data beyond use. The Office of the Australian Information Commissioner (OAIC) has said this means ACVVS:
 - is not able (and will not attempt) to use or disclose that data, and
 - cannot give any other entity access to that data, and
 - surrounds the data with appropriate technical, physical and ACVVS security. This should include at a minimum, access controls including logs and audit trails, and
 - commits to take reasonable steps to irretrievably destroy the data if, or when, this becomes possible; or
 - de-identify the data: If the data contains personal information or sensitive information, consider whether it is possible and practicable to de-identify the data. This means taking steps to remove information that could reasonably identify an individual (for example by redacting scanned documents).
- There may be certain circumstances in which the data should be de-identified immediately (such as where it is being used for analytics or research purposes, which does not require individuals to be personally identifiable).

Roles and responsibilities

As per Appendix– Data Retention Requirements

Appendix: Data Retention Requirements

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
Written financial records that: • Correctly record and explain ACVVS's transactions, financial position and performance; and • Enable true and fair financial statements to be prepared and audited.	• invoices, receipts, cheques etc • documents of 'prime entry' (receipts and payment journals) • working papers and other documents used to explain the methods by which financial statements are made up • delivery dockets • invoices and statements issued • petty cash book • bank deposit book	<i>Corporations Act 2001</i> (Cth) ss 9, 286, 287 & 288	Seven years after the transaction covered by the records is completed.	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
Management Committee Minutes	Books containing the minutes or proceedings of any general meeting, or meeting of the directors	<i>Corporations Act 2001 (Cth)</i> s251A	• Permanently while the company operates. • For five years after the company is wound up. The liquidator must retain books for five years from date of deregistration. • For three years after deregistration former directors must keep company books.	Destroy after retention requirements	ACVVS MANAGEMENT COMMITTEE
Registers	Register of members	<i>Corporations Act 2001 (Cth)</i> ss 169 & 168	Permanently	Do not destroy.	ACCVS Management Committee
Documents relevant to income and expenditure	A company carrying on a business must keep records that show and explain all transactions and other acts that are relevant for ascertaining	• <i>Income Tax Assessment Act 1936 (Cth)</i> s 262A • <i>Income Tax Assessment</i>	• Five years after records prepared or obtained, or five years after the completion of the transactions or act to which the records related, whichever is	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

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Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	the company's income and expenditure.	Act 1997 (Cth) s 121–25 • <i>Taxation Determination</i> TD 2007/2	later (subject to limited exceptions). • CGT records must be retained for five years after it becomes certain that no CGT event can happen for which those records could reasonably be expected to be relevant to working out a capital gain or loss. • A taxpayer who has incurred a tax loss should retain records relevant to ascertainment of that loss until the later of the end of the statutory record retention period or the end of the statutory period of review for the assessment of the income year when the		

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
			tax loss is fully deducted or applied.		
Payroll tax	Records to demonstrate and accurately calculate liability for payroll tax	• <i>Payroll Tax Act 2007 (Vic) s 17C & Taxation Administration Act 1997 (Vic) s 55</i> • <i>Payroll Tax Act 2007 (NSW) s 48 & Taxation Administration Act 1996 (NSW) s 53</i> • <i>Payroll Tax Act 2009 (NT) s 74 & Taxation Administration Act 2008 (NT) s 79</i>	At least five years after the payment was made or obtained, or the date of completion of the transaction or act to which it relates, whichever is later.	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
		• Payroll Tax Act 1971 (Qld) s 114 & Taxation Administration Act 2001 (Qld) s 118 • Payroll Tax Act 2008 (Tas) s 60 & Taxation Administration Act 1997 (Tas) s 63 • Payroll Tax Act 2002 (WA) s 87 & Taxation Administration Act 2003 (WA) s 89			
Stamp duty and duties	Records, books, documents and working papers relating to:	• Duties Act 2000 (Vic) ss 21B & 21C	At least five years after the date payment was made or obtained, or the	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	• transfer of property • mortgages and other security documents • leases • transfer of motor vehicles • insurance	• <i>Duties Act 1999 (ACT) & Taxation Administration Act 1999 (ACT) s64</i> • <i>Duties Act 1997 (NSW) & Taxation Administration Act 1996 (NSW) s53</i> • <i>Stamp Duty Act 1978 (NT) & Taxation Administration Act 2007 (NT) s79</i> • <i>Duties Act 2001 (Qld) & Taxation Administration Act 2001 (Qld) s118</i>	date of completion of the transaction or act to which it relates, whichever is later.		

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
		• <i>Stamp Duties Act 1923 (SA)</i> s48 & <i>Taxation Administration Act 1996 (SA)</i> s53 • <i>Duties Act 2001 (Tas) & Taxation Administration Act 1997 (Tas)</i> s63 • <i>Duties Act 2008 (WA) &</i> • <i>Taxation Administration Act 2003 (WA)</i> s87			
Goods and services tax	• Records relevant to taxable supply, taxable importation or creditable	• <i>Taxation Administration Act 1953 (Cth)</i> ss 385-5	• At least five years after the completion of the transaction or acts to which they relate.	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	acquisitions and importations.				
Personal property security documents	Any security agreement or contract that provides for the security interest.	<i>Personal Property Security Act 2009 (Cth) ss 275–277</i>	• The security agreement or contract which creates the security must be retained for the term of the security. • An interested person may ask a secured party who holds a security interest to send or make available to the interested person, or any other person, a copy of the security agreement that provides for the security interest, a statement setting out the amount or obligation that is secured pay the security interest and	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
			the terms of payment or performance. • <i>Note: an interested person may be:</i> • <i>the grantor</i> • <i>a person with another security interest in the same collateral</i> • <i>an auditor of a grantor.</i>		
Documents required as evidence in legal proceedings	The types of document that could be captured are broad. State and territory based legislation imposes offences in relation to the destruction of documents that a person knows are reasonably likely to be required as evidence in a legal proceeding. For example, where there has been a workplace injury or death, the reports regarding this may be required if it is	E.g. <i>Crimes Act 1958</i> (Vic) ss 83 & 254	Necessary to determine on a case by case basis. Where litigation is on foot, or is reasonably anticipated, relevant documents must not be destroyed (even if this results in their retention for periods in excess of the time limits imposed by taxation, corporation or other legislation).	ACVVS must take steps as are reasonable in the circumstances not to destroy documentation that could be required as part of a legal proceeding.	ACVVS MANAGEMENT COMMITTEE

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Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	criminally investigated or if the individual initiates a civil action.				
Personal information	Any document which records information or an opinion about an identified individual or an individual who is reasonably identifiable. For example, personal information may include: • name, date of birth, postal address or email address of an individual • a government issued identifier (Medicare, passport or concession card number) • feedback provided in relation to an unsuccessful	<i>Privacy Act 1988 (Cth)</i> APP	Retain until the personal information is no longer required for any purpose and the ACVVS is not legally required to retain the information.	ACVVS must take steps as are reasonable in the circumstances to destroy the personal information or to ensure that the personal information is de-identified when it is no longer needed and retention is not required.	• Program Coordinators • ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	applicant's job interview - professional qualifications held by an individual. Documents such as: - an application to attend a ACVVS function or conference - job applications, reference letters - those created for, or collected through, disciplinary hearings and practice audits.				
Sensitive information, including health information	'Sensitive information' is a subset of 'personal information' and includes information about a person's: racial or ethnic origin	<i>Privacy Act 1988</i> (Cth) APP 11	Retain until the sensitive information is no longer required for any purpose for which it may be used or disclosed under the Privacy Act and the ACVVS is not legally	As above, ACVVS must take steps that are reasonable in the circumstances to destroy the documents containing sensitive information or to ensure that the documents containing sensitive information are de-	- Program Coordinators - ACVVS MANAGEMENT COMMITTEE

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Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	- religious beliefs or affiliations - sexual preferences or practices - criminal record - health - political opinions - membership of a political , professional or trade association or or trade union. Documents that might contain sensitive personal information include: - application for attendance at a ACVVS function which includes religious or cultural information regarding dietary preferences - records that include the criminal history of a		required to retain the information. If the sensitive information is health information and it was collected while the person was a child, it must be retained until they reach the age of 25, or in any case seven years after the last occasion on which a health service was provided to the individual by the provider, whichever is the later. If ACVVS was not the health service provider in respect of that health information, it must be destroyed or de-identified if it is no longer needed for the purpose for which it was collected	identified when they are no longer needed and retention is not required. Where sensitive information is involved, the reasonable steps required to destroy the information under Australian Privacy Principle 11.2 by ACVVS may be more onerous.	

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	client, contractor or job applicant • records that include medical or health information about an individual.		or authorised under the Health Records Act.		

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
Government related identifiers	Tax file number	• <i>Privacy Act 1988 (Cth) ss 17 & 18</i> • <i>Privacy (Tax File Number) Rule 2015 r 11</i>	Reasonable steps must be taken to protect the TFN information from misuse, loss, unauthorised access, modification or disclosure. Access to such documents must be restricted to individuals who need to handle the information for taxation law, personal assistance or superannuation law purposes.	A TFN recipient must take reasonable steps to securely destroy or permanently de-identify TFN information of an individual where it is no longer: • required by law to be retained • necessary for a purpose under taxation law or superannuation law.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	Documents that fall within the concept of personal information where the identity of the individual is reasonably identifiable, including: • Medicare number • driver's licence number • passport number • Centrelink number	• <i>Privacy Act 1988 (Cth)</i> • APP 9 & 11	See above as for Personal Information	See above as for Personal Information.	ACVVS MANAGEMENT COMMITTEE
Records of employee information prescribed by Fair Work legislation	Must keep records containing prescribed information, including: • employee's name, employer's name, employee status (full-time/part-time; permanent/casual; date employment began)	• <i>Fair Work Act 2009 (Cth)</i> s 535, Ch 3, Part 3-6, Division 3 • <i>Fair Work Regulations 2009 (Cth)</i>	Seven years after termination of employment	• Destroy after retention requirement. • <i>Legal note: Privacy Act 1988 (Cth) requirements relating to personal information and sensitive information do not apply to prescribed employee records or non-prescribed employee records (e.g. routine performance appraisals) generally.</i>	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
	- records relating to pay, bonuses, allowances etc - records relating to leave - records relating to overtime - records relating to averaging of hours - records relating to superannuation contributions - records relating to termination and how employment was terminated - records relating to individual flexibility arrangements and guarantees of annual earnings.				
Records of transactions and other acts	Documents such as: invoices, receipts, logbooks etc	<i>Fringe Benefits Tax Assessment</i>	Five years after the completion of the	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

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for the purpose of ascertaining an employer's liability for fringe benefits tax	employee declarations	Act 1986 (Cth) s 132	transactions or acts to which the records relate.		
Records which record and explain all transactions and other acts engaged in by an employer, or required to be engaged in by an employer, for the purposes of superannuation guarantee	- Documents such as: - superannuation guarantee calculations - superannuation guarantee contributions; and - choice of superannuation fund forms/nomination forms.	<i>Superannuation Guarantee (Administration) Act 1992</i> (Cth) s 79	Five years after the records were prepared or obtained, or the transactions or acts to which those records relate, whichever is later.	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
Record of a notifiable incident involving an employee	Records of deaths, serious injuries or illness and dangerous incidents.	• <i>Occupational Health and Safety Act 2004 (Vic) s 38</i> • <i>Work Health and Safety Act 2011 (NSW) s 38</i> • <i>Work Health and Safety Act 2012 (Tas) s 38</i> • <i>Work Health and Safety Act 2011 (ACT) s 38</i> • <i>Work Health and Safety (National Uniform Legislation) Act 2011 (NT) s 38</i>	Five years from the day notice of the incident is given to the regulator.	Destroy after retention requirement.	ACVVS MANAGEMENT COMMITTEE

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement	Responsible Person
		• <i>Work Health and Safety Act 2011 (Qld) s 38</i> • <i>Work Health and Safety Act 2012 (SA) s 38</i>			