Documentation and Disposal Schedules

A P&C meeting is a public forum with a member base and as such the minutes of the P&C, once ratified as a true and correct record, documents do not need to be accessible to any member of the school community upon request. They are not able to be shared on a website.

All correspondence received by the P&C and sent on behalf of the P&C Association must be tabled and received at a P&C meeting (including email correspondence and sub-committee minutes). If a document received is of a libelous or derogatory nature, the document should not be listed amongst the correspondence and not made available.

Important note: There is specific legislation that deals with privacy, WHS, defamation and libel. If the P&C Executive is in any doubt about their legal rights and responsibilities, they should seek professional legal advice.

Records are to be maintained as per the governments *General Retention and Disposal Schedule for Administrative Records*.

Keeping records

All association financial records should be kept for the following periods:

- Minutes — forever
- Cashbook — 7 years
- Financial Reports — 7 years
- Audit Reports — 7 years
- Receipt books — 7 years
- Order books, invoices — 7 years
- Events paperwork (liquor and gaming) — 7 years
- Pay sheets and acquittal sheets* — 7 years
- Cash register strips — 7 years
- Stock counting sheets — 7 years
- Bank statements — 7 years
- Petty cash — 7 years
- Insurance records — 7 years
- Invoices — 7 years
- Volunteer and Membership Registers — forever
- Letters and correspondence — 7 years
- Contracts, Agreements until superseded — 7 years
- Accident/Incident records/reports — forever

Employer record keeping (retained for 7 years) – refer ATO website

For employees or contractors, you need to keep:

- copies of tax file number declarations or withholding declarations
- copies of any contracts you have with contractors
- records of wages, allowances and other payments made to workers
- copies of payments and reports provided to the ATO
- copies of payment summaries
- super records, including payments you made and records that show you have met your choice of super fund obligations
- records of fringe benefits provided, tax calculations, worksheets, declarations, elections and supporting details.

Superannuation records

Record keeping that meets the ATO and Superannuation requirements.

You also need to keep records that show you've met your choice of super fund obligations.

After the storage periods, the records can be destroyed. Minute books should be kept indefinitely as a historical and reference record. All records should be kept at the school, under the care of the Principal and in an agreed upon location. The Treasurer should have access to the financial records for the current year and the year before.

When a new Treasurer takes up the job, the outgoing Treasurer must pass on all records and documentation.