

Strasbourg, 5 December 2012

DS/DIO(2012)01

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# Retention/Disposal schedule Directorate of Internal Oversight

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## 1. Activities

The objective of the Directorate of Internal Oversight (DIO) is to provide independent oversight, objective assurance and consulting services designed to add value to and improve the Organisation's operations. To this end, the DIO assists management in the effective discharge of its responsibilities by assessing its internal control and governance processes as well as the medium term effects of its activities, and their worth or significance in terms of the changes created.

The Audit Division carries out audits and provides management with assessments and recommendations concerning the operations reviewed. This encompasses the examination and evaluation of the internal control system and management performance. Furthermore, the Division carries out investigations and coordinates the work between the External Auditors, the Audit Committee and the Council of Europe. The Evaluation Division concentrates its appraisal activities on programmes and projects. It also carries out thematic evaluations, regional or country level evaluation and organisational evaluation.

## 2. Explanatory notes

### *Access*

The confidential access in this schedule refers to access limited to authorised staff in DIO. The secret access in this schedule refers to access limited to a few staff members in DIO as indicated.

Public, restricted and internal access follow the general rules of Resolution(2001)6 and Archival Policy 2009: the public access applies to documents for public dissemination, the restricted access applies to documents made available to member governments and the Secretariat of the Council of Europe and the internal access applies to documents accessible to staff members of the Council of Europe.

Documents of DIO are not declassified. The Director of DIO will decide on access to classified documents by a non-authorised person.

### *Records medium*

Unless explicitly stated as master in this schedule, paper versions are convenience copies established for work needs and destroyed when no longer needed.

**3. Signatures**

	<b>Nom</b>	<b>Signature</b>	<b>Date</b>
Head of Directorate	A. EUSSNER		
Archives correspondent	R. TUTINO		
Head of Information Management Division	E. SODOMOVA		

## 1. Internal Audit Division

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access level classification	Notes / Rationale	Folder structure
<b>Internal audit methodology and criteria development</b>							
<b>Audit manual</b> The manual provides DIO staff members with guidelines and standards that can be applied throughout the audit assignment. Includes DIO documents and links to internal and external resources	Master	SharePoint site	Keep current	n/a	Confidential		n/a
<b>Conducting internal audits</b>							
<b>Audit map</b> Overview of auditable activities and concerned entities which serves as map for audits carried out and to be done; called "Audit universe"	Master	Excel in DMS	Keep current	n/a	Confidential		n/a
----- - Annual situations of audit map To be created during the first month of each year	Master	Excel in DMS	5 years	Destruction	Confidential		Chrono- logically
<b>Internal audit backing papers</b> - Draft report for entity with action plan - Received information - Minutes of interviews - Analysis and tests - Reference table - Official correspondence - Risk analysis - Planning - Check-lists	Master	Word, Excel and Visio in RMS	30 years after finalisation of report	Review for useful information	Confidential		By audit

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access level classification	Notes / Rationale	Folder structure
- Questionnaires							
<b>Internal audit reports</b> Final reports including executive summary, action plan and comments of the audited entity	Master	Word, Excel in RMS	Permanent	Conservation	Confidential		Chronologically
<b>Transitory records relating to conducting internal audits</b> Exchange with audited entity	Master	Word, E-mail in mailbox of the auditor	Keep until final report is adopted	Destruction	Confidential		By audit
<b>Internal audit follow-up</b>							
<b>Internal audit recommendations and decisions</b> - "Follow-up tool"	Master	Database on ECHR server	Keep current	n/a	Confidential	More complete than the RECOS file. Information dating from 10 years and more is deleted within the database.	n/a
- RECOS file	Master	Excel in DMS	Keep current	n/a	Confidential		Chronologically
- Previous versions of the RECOS file Yearly snapshots; to be created during the first month of each year	Master	Excel in DMS	2 years	Destruction	Confidential		By year
<b>Internal audit follow-up exchange with audited entity</b>	Master	E-mail in DMS	5 years after start of follow-up	Destruction	Confidential		By audit

Internal audit quality assessment							
<b>Internal audit quality assessment reports</b> Report is established by an external organisation and includes the various evaluation documents which were used during the assessment.	Master	Word in RMS	Permanent	Conservation	Confidential		Chronologically
Regulatory advice and consultancy							
<b>Regulatory advice and consultancy records</b>	Master	E-mail in DMS	5 years	Destruction	Confidential		By theme
<b>Tender Board records</b>	Copy	Word in DMS	5 years	Destruction	Confidential		By year, then meeting
<b>Advice on outsourced audit</b> Questionnaires filled-in and/or documents produced by DIO	Master	Electronic in DMS	5 years	Destruction	Confidential		By theme
<b>Outsourced audit files</b>	Copy	Paper	5 years	Destruction	Confidential		By theme
External audit							
<b>Exchange DIO – external auditors</b>	Master	E-mail, Word in DMS	5 years	Destruction	Confidential		Chronologically
<b>Comments to external auditor's report</b> Prepared by DIO for SG on basis of the attached draft report	Master	E-mail, Word in DMS	5 years	Destruction	Confidential		Chronologically
<b>External auditor's reports</b> Finalised versions. Excludes consolidated financial statements.	Master	Word in RMS	Permanent	Conservation	Confidential		By audit
<b>Transitory records relating to external audit</b> - Exchange with external auditors linked to logistical support	Master	E-mail in personal mailbox	Until procedure is finalised	Destruction	Confidential		n/a

<b>Independent audit support</b>							
<b>Audit Committee annual reports</b>	Master	Word on Audit Committee SharePoint	5 years	Destruction	Confidential	Published as a CM document	By year
<b>Audit Committee meeting records</b> - Agenda - Memoranda - Presentations - Discussed documents	Master/Copy	Word, PowerPoint on Audit Committee SharePoint	5 years	Destruction	Confidential	Copies refer to discussed documents	By year, then meeting
<b>Audit Committee meeting minutes</b>	Master	Word in DMS	5 years	Destruction	Confidential		Chronologically
<b>Transitory records relating to independent audit support</b> - Draft documents - Meeting preparation documentation - Exchange with Audit Committee members	Master	Electronic in DMS	Keep until procedure finalised/meeting accomplished	Destruction	Confidential		Chronologically
<b>Investigating non-compliance</b>							
<b>Investigation case records</b> Comprises complaints/indication of non-compliance, final reports, message to SG and entities concerned	Master	Electronic in RMS	20 years after closure of case	Destruction	Secret (Encryption recommended)	DIO Director; Head of Internal Audit Division; Investigator	By investigation case
<b>Investigation case register</b> Register of all complaints and reports on non-compliance of CoE rules	Master	Excel in DMS	Keep current	n/a	Secret (Encryption recommended)	DIO Director; Head of Internal Audit Division; Investigator	n/a

Risk management							
<b>Risk management background information</b>	Master	Word, PDF in DMS	Keep current	n/a	Internal		Chronologically
Financial control							
<b>Financial authority records</b> - Delegation of financial responsibility and authority letter - Cost centre signatories table	Copy	PDF in DMS	5 years	Destruction	Confidential	Concerns each cost centre. Original with DPFL.	By entity, by year
<b>Declarations of interests in the context of procurement</b> Signed by all concerned staff according to Rule No.1282 of 18 October 2007 on the declaration of interests in the context of procurement	Master	PDF in RMS (use of electronic version to be confirmed by DLAPIL)	10 years	Destruction	Confidential	The master of DIO's own declarations of interest are kept by PO, according to Rule 1282 of 18 October 2007, § 4.	By entity, then by year
<b>Inventory write-offs</b> Procès-verbaux de réforme	Copy	Paper	5 years	Destruction	Internal		By entity
Collaborating in professional networks and associations							
<b>Exchange on audit and oversight</b> Exchange of information with professionals in partner organisations	Master	E-mail, Word, PDF in DMS	5 years	Destruction	Confidential		By theme
<b>Audit quality assessment reports for other organisations</b> Quality assessment done by DIO about other organisations.	Master	Word in RMS	10 years	Destruction	Confidential		Chronologically
<b>Professional auditors meeting records</b> Includes mission reports concerning professional events	Master	Electronic in DMS	5 years	Destruction	Confidential		By meeting

<b>Transitory records relating to collaborating in professional networks and associations</b> - Draft versions - Exchange concerning meeting preparation	Master	Electronic in DMS	Keep until procedure finalised/meeting accomplished	Destruction	Confidential		Chronologically
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## 2. Evaluation Division

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access level classification	Notes / Rationale	Folder structure
<b>Evaluation policy development</b>							
<b>Evaluation policy preparation records</b>	Master	Word in RMS	10 years after adoption	Destruction	Confidential		Chrono- logically
<b>Evaluation policies and mission statements</b>	Master	Word in RMS	Keep as long as in force + 5 years after adoption of new version	Destruction	Public		Chrono- logically
<b>Evaluation methodology and criteria development</b>							
<b>Evaluation methodology records</b> Includes for example guidelines for external evaluations	Master	Word in RMS	Permanent	Conservation	Internal		Chrono- logically
<b>Conducting evaluations</b>							
<b>Evaluation plan</b>	Master	Excel in DMS	Keep current	n/a	Internal		Chrono- logically
Annual situations of evaluation plan To be created during the first month of each year	Master	Excel in RMS	5 years	Destruction	Internal		By year
<b>Evaluation working papers</b> - Terms of reference (describing purpose and structure for an evaluation including methodology)	Master	Word in DMS	5 years	Destruction	Confidential		By evaluation

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access level classification	Notes / Rationale	Folder structure
<ul style="list-style-type: none"> <li>- Preliminary report (<i>rapport de démarrage</i>)</li> <li>- Formal exchange with evaluated entity</li> <li>- Notes to the file</li> <li>- Mission reports</li> <li>- Background information</li> <li>- Draft versions of report (French <i>Dossiers de travail de l'Evaluation</i>)</li> </ul>							
<b>Evaluation report preparation records</b> <ul style="list-style-type: none"> <li>- Exchange with evaluated entity</li> <li>- Exchange with consultants</li> <li>- Draft reports</li> </ul>	Master	E-mail, Word in DMS	5 years	Destruction	Confidential		By evaluation
<b>Evaluation reports</b> Final reports including follow-up table	Master	Word in RMS	Permanent	Conservation	Public		Chronologically
Final reports from evaluations carried out not by DIO	Copy	Word in RMS	10 years	Destruction	Public		Chronologically, by theme
<b>Evaluation follow-up</b>							
<b>Evaluation follow-up tables</b>	Master	Excel in DMS	Keep current	Last version upon closure of follow-up to be moved into RMS	Confidential		By internal evaluation
Previous version(s) and last version of follow-up table Annual snapshots to be created during the first month of each year	Master	Excel in RMS	10 years after closure of follow-up	Destruction	Confidential		By year

<b>Series: title, description</b>	<b>Master/ copy</b>	<b>Medium, format &amp; storage</b>	<b>Retention period</b>	<b>Disposition</b>	<b>Access level classification</b>	<b>Notes / Rationale</b>	<b>Folder structure</b>
<b>Transitory records relating to evaluation follow-up</b> - Exchange with evaluated entity	Master	E-mail in Mailbox	Keep until entered in follow-up table	Destruction	Confidential		By evaluation
<b>Evaluation quality assessment</b>							
<b>Evaluation performance matrix</b> Self-evaluation	Master	Excel in DMS	Keep current	If discontinued, last version to be moved into RMS	Confidential		Chronologically
Annual situations of evaluation performance matrix To be created during the first month of each year	Master	Excel in RMS	10 years	Destruction	Confidential		By year
<b>Evaluation advice and consultancy</b>							
<b>Evaluation advice and consultancy records</b> - Exchange with entities	Master	E-mail in DMS	5 years after completion	Destruction	Confidential		By theme
<b>Staff training and development</b>							
<b>Evaluation culture and capacity building records</b> Includes, inter alia, evaluation training programme and training material, for example, for an evaluation masterclass.	Master	Word, PowerPoint, PDF in DMS	5 years	Destruction	Internal		By theme

### 3. Administrative support and transversal DIO activities

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access level classification	Notes / Rationale	Folder structure
<b>Finance management</b>							
<b>Financial delegations</b> DIO's responsibility and authority delegation by the SG	Master	Paper	10 years	Destruction	Confidential		By year
<b>Procurement accounting records</b> Accounting records linked to procurement processes such as - Contracts/orders - Invoices - Acceptance of work certificates	Master/ Copy	E-mail, Word, Excel, PDF in RMS, Paper (mixed)	10 years after finalisation of procurement procedure	Destruction	Confidential	Rule No. 1333 of 29 June 2011 on the procurement procedures of the Council of Europe, Article 19.4	By purchase
<b>Procurement context records</b> Non-accounting records linked to procurement processes such as - Tender documentation - Offers/Bids - Requests for proposals - Exchange with bidders - Exchange with suppliers - Draft contracts	Master	E-mail, Word, Excel in DMS	5 years after finalisation of procurement procedure	Destruction	Confidential	Rule No. 1333 of 29 June 2011 on the procurement procedures of the Council of Europe, Article 19.4	By type of purchase
<b>Mission financial records</b> - Mission orders - Invoices linked to missions	Copy	PDF in DMS	5 years	Destruction	Confidential	Master is with Finances	By mission
<b>Transitory records</b> - Exchange on missions	Master	E-mail in Mailbox	Keep until reimbursement is finalised	Destruction	Confidential		By mission

Programme and budget management							
<b>Entity budget proposals</b> Includes preparatory RBB documentation	Master	E-mail, Word in DMS	5 years	Destruction	Confidential		By year
<b>Budget monitoring records</b> - Budgetary situations (including staff) - Budgetary forecasts etc.	Master	E-mail, Word, Excel in RMS	10 years	Destruction	Confidential		By year
<b>Programme and budget management exchanges</b> Exchange with Finance Department	Master	E-mail in DMS	5 years	Destruction	Confidential		Chronologically
Human resources management							
<b>Recruitment files</b> For internal and external recruitments; contains all or any of the following: - Copies of application files - Interview records - Evaluation - Entity's recommendation - Panel decision - Exchange	Master/ Copy	E-mail, Word, Excel, PDF in DMS	2 years	Destruction	Confidential	Personal data on unsuccessful candidates should only be kept for 6 months or period allowed for queries and appeals	By vacancy
<b>Unsolicited applications</b> Applications and replies	Master	Electronic in DMS	2 years	Destruction	Confidential	Applicants are informed that data is kept for 2 years	
<b>Staff files</b> If needed at Division level, e.g. for working time requests; reference letters etc.	Master/Copy	E-mail, Word in DMS	5 years	Destruction	Confidential	Master of personal file is with DRH.	By staff category
<b>Trainee files</b> Entity's files containing info on	Master	E-mail, Word, Excel in DMS	2 years after end of traineeship	Destruction	Confidential		Chronologically

trainee, the work carried out, etc.							
<b>Absence tables</b> - General absence tables - Sick leave tables - Grid activities and leave	Master	Excel in DMS	N + 1 year	Destruction	Confidential		By year
<b>Transitory records related to human resources management</b> Notification of absences (messages by staff to inform on absence)	Master	E-mail in HR correspondent's mailbox	Delete after processing	Destruction	Confidential	Once treated, no value	n/a
<b>Work planning</b>							
<b>DIO work organisation</b> - Division mandates - Organisational charts - Responsibilities	Master	E-mail, Word, Excel in DMS	5 years	Destruction	Internal		By year
<b>Work programmes</b> DIO work programmes of planned internal audits and evaluation	Master	Word in RMS	10 years	Review for useful information	Confidential		By year
<b>Management reporting</b>							
<b>DIO notifications</b> Notifications, e.g. on finalised audit and evaluation reports, in form of memoranda to entity or SG with executive summary and/or the full report.	Master	E-mail with Word and PDF in DMS	2 years	Destruction	Confidential		By activity (business groupings)
<b>Activity reports</b> DIO annual reports	Master	Word in DMS	5 years		Public	Published as a CM document	By year
<b>Follow-up reports</b> DIO recommendations follow-up reports of internal audit and evaluation	Master	Word in DMS	5 years	Destruction	Restricted	Published as a CM document	Chronologically

<b>Management reporting exchanges</b> - Internal exchange - Draft versions	Master	E-mail in Mailbox, Word in DMS	2 years	Destruction	Confidential		Chronologically
<b>Internal information and communication</b>							
<b>Intranet portal news</b> News item as prepared by entity.	Master	Word in DMS	2 years	Destruction	Internal		Chronologically
<b>Staff contact lists</b>	Master	Excel in DMS	Keep current	n/a	Confidential		n/a
<b>CoE information</b> General information sent by CoE entities for information, for example on activities or organisation.	Copy	Electronic in DMS	2 years	n/a	Internal		By entity
<b>DIO meeting minutes</b>	Master	Electronic in DMS	5 years	Destruction	Confidential		Chronologically
<b>Correspondents exchange and records</b> Refers to CoE-networks such as Archive Correspondents, Computer Correspondents, etc.	Master	Electronic in DMS	2 years	Destruction	Confidential	Meeting minutes' master are kept by entity responsible for network	By group
<b>Document management</b>							
<b>Chrono table</b> Internal and external correspondence follow-up table	Master	Excel in DMS	Keep current	n/a	Confidential		By year
<b>Outgoing memoranda</b>	Copy	PDF in DMS	5 years		Confidential	Master in activities folders	Chronologically
<b>Incoming memoranda</b>	Copy	Word/PDF in DMS	5 years		Confidential		Chronologically