ETHICOL

ethical consulting

DATA RETENTION AND DESTRUCTION POLICY 2026

Data Retention and Destruction Policy

At Ethicol, we are dedicated to delivering high-quality services to our clients in the health and social policy sector. A strong ethical foundation guides all of our activities, as such we are focused on ensuring the way we manage your records is both compliant with relevant legislation and always conducted to a high standard. This document details Ethicol's Data Retention and Destruction Policy.

1. Background

- Ethicol must comply with the *Privacy Act 1988* (Cth), the Australian Privacy Principles (APPs) and any other applicable privacy laws.
- Ethicol also has legal obligations to keep certain kinds of data on record for a specified amount of time. The table in Appendix 1 sets out the legally required retention periods for common categories of data.
- This policy sets out Ethicol'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 Ethicol and its employees 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 Ethicol's obligations, you should consult with Ethicol's CEO, Natasha Doherty.

2. Scope

What do we mean by 'record' and 'data'?

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'.

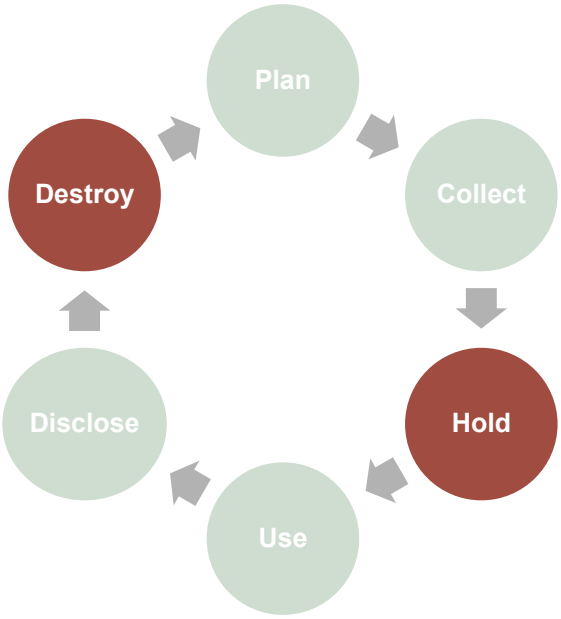
In this policy, 'data' means any information which is contained in a record, including (but not limited to) personal information.

Who does this policy apply to?

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

General rules and principles

Information cycle



The information lifecycle describes each phase of Ethicol's 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

The following principles guide Ethicol's approach to managing, retaining and destroying personal information and data.

- Actively and continuously consider whether retention of data is necessary.
- Do not destroy records and data that are necessary for Ethicol'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. Consult with the CEO, Natasha

Doherty (contact information below) if you have doubts about whether certain records or data should be retained for their evidentiary value.

- 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 Ethicol's business functions or to comply with our legal obligations.
- Consider whether Ethicol 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 into Ethicol's Sharepoint site. Do not use your email inbox as a record filing system.
- 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.

3. Steps to manage data

Step 1: Identify record, data and purpose

- Step 1 is to identify:
    a. the data that you deal with and the records in which they are contained (i.e. certain data may be in multiple records)
    b. the purpose for which the data was collected
    c. 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. For example, you may regularly collect and handle:
    a. tax file numbers in records
    b. role and salary information
    c. identification documents (records such as scanned passports and drivers' licences)
    d. contact information; or
    e. health information

  of our employees and contractors for payroll purposes and to comply with our legal obligations.

- On the other hand, when undertaking project work you may regularly collect and handle our clients or their patients/ consumers or stakeholders:
    a. email addresses
    b. consents

    c. preferences or opinions
- To identify the kinds of data you handle, and what possible obligations may attach to them, ask yourself:
    a. What data do I use to carry out my everyday responsibilities at Ethicol?
    b. Does that data contain personal information about individuals?

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. For example, this could also include the names and date of births of survey participants.
- Certain data (and relevant records) must be retained because they are necessary for Ethicol'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 1). 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):
    a. for seven years for financial and governance records;
    b. for seven years if it is personal information about an adult
    c. for seven years after a child turns 18 if it is personal information about a child
    d. until it is no longer necessary for the purpose for which it was collected (whichever is the longer).
- Consult with Ethicol CEO Natasha Doherty for advice on determining the appropriate retention period for records and data that do not fall into a category set out in Appendix 1.

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 (on Ethicol's Sharepoint), 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 Appendix 1) or which Ethicol 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 on Ethicol's Sharepoint site.

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:

a. put the data beyond use. The Office of the Australian Information Commissioner (OAIC) has said this means Ethicol:
    I. is not able (and will not attempt) to use or disclose that data, and
    II. cannot give any other entity access to that data, and
    III. surrounds the data with appropriate technical, physical and organisational security. This should include at a minimum, access controls including logs and audit trails, and
    IV. commits to take reasonable steps to irretrievably destroy the data if, or when, this becomes possible; or
b. 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.

4. Roles and responsibilities

CEO

- Communicate policy requirements to employees and contractors
- Ensure the policy is accessible and disseminated.
- Provide organisation wide training on the requirements of the policy.
- Undertake periodic reviews of this policy and the specific retention periods set out in Appendix 1 and vary this policy as necessary from time to time.

Employees and contractors

- Consider the legal obligations relating to retention and destruction of the records and data they deal with, including obligations to:
  - retain necessary and important data
  - destroy unnecessary records and data.
- Provide training on records, retention periods, and destruction practices and procedures to team members.
- Undertake periodic reviews of records and data held by Ethicol to ensure that records and data are being destroyed after their retention period has ended.

More information

If you have any queries or complaints about Ethicol's Data Retention and Destruction Policy please contact us at:

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Document control

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Appendix 1 Data Retention Requirements

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
A. Governance and financial records				
Written financial records that: • correctly record and explain Ethicol's transactions, financial position and performance; and • enable true and fair financial statements to be prepared and audited.	• Invoices and receipts 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 • invoices and statements issued.	*Corporations Act 2001* (Cth) ss 9, 286, 287 & 288	Seven years after the transaction covered by the records is completed.	Destroy after retention requirement.
Registers	Register of members or shareholder register or any information providing detail	*Corporations Act 2001* (Cth) ss 169 & 168	Permanently	Do not destroy.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
	on the structure of the company.			
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 the company's income and expenditure.	*Income Tax Assessment Act 1936* (Cth) s 262A *Income Tax Assessment Act 1997* (Cth) s 121–25 *Taxation Determination* TD 2007/2	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 later (subject to limited exceptions). Capital Gains Tax (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	Destroy after retention requirement.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
			income year when the tax loss is fully deducted or applied.	
Payroll tax	Records to demonstrate and accurately calculate liability for payroll tax	*Payroll Tax Act 2007* (Vic) s 17C & *Taxation Administration Act 1997* (Vic) s 55 *Payroll Tax Act 2007* (NSW) *s 48 & Taxation Administration Act 1996* (NSW) s 53 *Payroll Tax Act 2009* (NT) s 74 & *Taxation Administration Act 2008* (NT) s 79 *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	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.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
		Payroll Tax Act 2002 (WA) s 87 & *Taxation Administration Act* 2003 (WA) s 89		
Goods and services tax	Records relevant to taxable supply, taxable importation or creditable acquisitions and importations.	*Taxation Administration Act 1953* (Cth) ss 385-5	At least five years after the completion of the transaction or acts to which they relate.	Destroy after retention requirement.
B. Information about individuals				
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	*Privacy Act 1988* (Cth) APP 11	Retain until the personal information is no longer required for any purpose and the organisation is not legally required to retain the information.	Ethicol 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.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
	• a government issued identifier (Medicare, passport or concession card number) • feedback provided in relation to an unsuccessful applicant's job interview • professional qualifications held by an individual. Documents such as: • an application to attend a Ethicol function or conference • job applications, reference letters.			
Sensitive information, including health information	'Sensitive information' is a subset of 'personal information' and includes information about a person's: • racial or ethnic origin	*Privacy Act 1988* (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 organisation is not	As above, Ethicol must take steps that are reasonable in the circumstances to destroy the documents containing sensitive information or to ensure that the

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
	• 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 Ethicol function or workshop which includes religious or cultural information regarding dietary preferences • records that include the criminal history of		legally required to retain the information. Ethicol is not a health provider therefore 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 or authorised under the Health Records Act.	documents containing sensitive information are de-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 Ethicol may be more onerous.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
	a client, contractor or job applicant • records that include medical or health information about an individual.			

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
Government related identifiers	Tax file number	*Privacy Act 1988* (Cth) ss 17 & 18 *Privacy (Tax File Number) Rule 2015 r 11*	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.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
	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	*Privacy Act 1988* (Cth) APP 9 & 11	See above as for Personal Information	See above as for Personal Information.
C. Employee records				
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)	*Fair Work Act 2009* (Cth) s 535, Ch 3, Part 3-6, Division 3 *Fair Work Regulations 2009* (Cth)	Seven years after termination of employment	Destroy after retention requirement. ***Legal note**: Privacy Act 1988 (Cth) requirements relating to personal information and sensitive information do not apply to prescribed employee records or non-prescribed*

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
	• 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.			*employee records (e.g. routine performance appraisals) generally.*
Records of transactions and other acts for the purpose of	Documents such as: • invoices, receipts, logbooks etc	*Fringe Benefits Tax Assessment Act 1986* (Cth) s 132	Five years after the completion of the transactions or acts to which the records relate.	Destroy after retention requirement.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
ascertaining an employer's liability for fringe benefits tax	• employee declarations			
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.	*Superannuation Guarantee (Administration) Act 1992* (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.
Record of a notifiable incident involving an employee	Records of deaths, serious injuries or illness and dangerous incidents.	*Occupational Health and Safety Act 2004* (Vic) s 38 *Work Health and Safety Act 2011* (NSW) s 38 *Work Health and Safety Act 2012* (Tas) s 38	Five years from the day notice of the incident is given to the regulator.	Destroy after retention requirement.

Document type	Examples (non-exhaustive)	Source of obligation	Retention requirement	Destruction requirement
		Work Health and Safety Act 2011 (ACT) s 38 *Work Health and Safety (National Uniform Legislation) Act 2011* (NT) s 38 *Work Health and Safety Act 2011* (Qld) s 38 *Work Health and Safety Act 2012* (SA) s 38		