



# Records Management Policy

This document includes the Australian Taxation Office policy on records management and guidelines to support the application of the policy

## 1 What is this policy about?

This policy sets out your responsibilities for records management, including the requirements under the Archives Act 1983.

Records include all information created, sent and received in the course of carrying out ATO business.

Business information assets include documents, emails, web content, business data, images, video and other content in physical and digital records.

## 2 What are the principles for records management?

The ATO is committed to best practice in records management to ensure that:

- The digital record is the record of authority for the ATO

- Records management is integrated into business systems and business processes
- ATO records are managed in the corporate domain
- Full and accurate records of all ATO activities and decisions are created, managed and retained or disposed of appropriately, and in accordance with relevant legislation
- Records provide proof of what happened, when it happened and who made decisions. Not all records are of equal importance or need to be kept
- Records are kept for as long as required and are disposed of in accordance with the ATO's disposal process.

## 3 What are your responsibilities?

- Manage the digital record as the record of authority.

- Follow your business process and system instructions to ensure you create full and accurate records of your business activities, including records of decisions and actions made in the course of official business.
- Ensure that records have appropriate security classifications.

## 4 Who is covered by this policy?

This policy applies to all ATO employees including contractors as required.

## 5 More information

For more information about this policy contact:

- People Helpline on 22
- Records Management.



# Records Management Guidelines

These guidelines support the application of the Records Management Policy

## 1 Business system and process owners

Need to ensure that:

- Records management requirements are applied and supported throughout the design and implementation, archive or decommissioning of their relevant business systems and processes
- Records management instructions are integrated into business systems and processes and communicated to relevant employees
- Business systems and processes are designed and implemented to enable the management of digital records
- Self-assessment for records management is conducted against the [Business process checklist](#) or the [Business system checklist](#).

## 2 Records Management team

- Provides technical advice for records management requirements including:
  - Correct retention periods for records
  - Identifying records to be archived, disposed or decommissioned.
- Provide a consultancy role to business system and process owners:
  - To integrate records management into processes and systems
  - When developing archiving or decommissioning solutions.
- Assume the role of record custodian for orphan records when no other business process suitably meets the criteria for ownership.
- For further information on the above contact [Records Management](#).

## 3 Archiving and decommissioning

- Managing records throughout the information and software lifecycles often requires migration, archiving or decommissioning of systems (and records).
- Treatments are developed to:
  - Dispose of records that have reached their retention period
  - Support ongoing access for business
  - Ensure the records remain records of authority
  - Support disposal of records in the future.

## 4 Orphan records

- Orphan records are digital or physical records that have no identifiable creator or owner.
- Employees who locate orphan records become the record custodians.
- If an orphan record is due for destruction, record custodians are to follow the ATO disposal process.
- If an orphan record is not due for destruction, it is retained and stored appropriately.

## 5 Who is covered by these guidelines?

These guidelines apply to all ATO employees including contractors as required.

## 6 More information

For more information about this policy contact:

- [People Helpline](#) on 22
- [Records Management](#).

Released under FOI Act 1982  
Australian Taxation Office

# Records Management - CEI 2014/01/01

---

## What you need to know

- This Chief Executive Instruction (CEI) sets out your responsibilities for records management, including the requirements under the Archives Act 1983 and Digital Continuity Policy 2020.
- This CEI is issued for the purpose of section 13(5) of the *Public Service Act 1999* (PS Act)
- 'Your responsibilities' as detailed in this CEI are lawful directions that Australian Taxation Office (ATO) and Tax Practitioners Board (TPB) employees and contracted individuals **must** comply with. This CEI does not apply to Australian Charities and Not-for-profits Commission (ACNC) employees or contracted individuals.
- Non-conformance with your responsibilities detailed in this CEI may constitute a breach of the APS Code of Conduct or contract terms, and sanctions may be applied.
- Also refer to links on the right hand side menu for the Records Management CEI guidelines, some questions and answers and a short video to assist with the application of the CEI.

## Table of contents

---

- [1. What is this CEI about?](#)
- [2. Who is covered by this CEI?](#)
- [3. What are the principles for records management?](#)
- [4. What are your responsibilities?](#)
- [5. What are the consequences of not complying with this CEI?](#)
- [6. More information](#)

### 1. What is this CEI about?

This CEI sets out your responsibilities for records management, including the requirements under the *Archives Act 1983* and National Archives of Australia's (NAA's) [Digital Continuity 2020 Policy](#).

All information created, sent and received in the course of carrying out ATO business is a record and an ATO/Government asset.

Records vary in value and include work related documents, emails, web content, business data, images, video and other content in physical and digital format. Examples include: client correspondence, Government communications, official ATO social media responses, and strategic documents such as the ATO CEIs, Corporate Plan and Annual Report.

## 2. Who is covered by this CEI?

This CEI applies to all employees and contracted individuals (subject to the terms of the individual's contract) in the ATO and TPB, including Senior Executive Service (SES) employees. This CEI does not apply to ACNC employees or contracted individuals.

## 3. What are the principles for records management?

The ATO applies records management principles consistent with the NAA's [Information Management Standard](#).

The ATO is committed to best practice in records management to ensure that:

- information and records are created, stored and managed digitally
- information and records are managed for accessibility, usability, integrity and interoperability
- records management functionality is integrated into business systems and business processes. Examples of ATO business processes are found [here](#)
- ATO business systems meet functional requirements for records management
- [high-value](#) and long-term records are identified and strategically managed
- records are retained and disposed of in accordance with relevant legislation and the ATO [policy](#).

## 4. What are your responsibilities?

- Follow your business process and system instructions to:
  - create full and accurate digital records of your ATO activities, including decisions and actions
  - appropriately store, use, share and manage records according to their applicable [protective marking](#) and value
  - actively [destroy low-value information](#) when relevant and in accordance with ATO Normal Administrative Practice (NAP) policy, and adhere

to [authorised destruction requirements](#) for all other ATO information.

- Identify gaps in business processes and advise business process owners accordingly.
- Comply with [Records Management Guidelines](#) to ensure information is effectively managed, including specific requirements and responsibilities for business system and process owners.

## 5. What are the consequences of not complying with this CEI?

Employees who breach this CEI may be in breach of the APS Code of Conduct and sanctions may apply. See [Procedures for determining whether an employee has breached the APS Code of Conduct and imposition of sanction](#).

Contracted individuals who breach this CEI may be in breach of their contract with the ATO.

## 6. More information

For more information about this CEI contact:

- [People Helpline](#) on 22 [REDACTED]
- [Records Management](#).

[Last material update](#): 28 September 2017

Released under FOI Act 1982  
Australian Taxation Office

# Records Management Guidelines

---

## What you need to know

- These guidelines support the application of the [Records Management Policy](#).

## Table of contents

---

- [1. Business system and process owners](#)
- [2. Records Management team](#)
- [3. Archiving and decommissioning](#)
- [4. Orphan records](#)
- [5. Who is covered by these guidelines?](#)
- [6. More information](#)

### 1. Business system and process owners

- Business systems and [processes](#) are designed to create and manage digital records, including storage in the [corporate domain](#).
- Specific records management instructions (what to keep, what to call it, where to save it, and what can be [destroyed under ATO policy](#)) are integrated into business procedures and communicated to relevant employees.
- Records management requirements are applied and supported throughout the [design and implementation](#), [archiving or decommissioning](#) of business systems and processes.
- Business systems are assessed against the ATO's [business system assessment](#) framework and functional requirements for records management are implemented where necessary.

### 2. Records Management team

- Provide professional advice and consultancy in the field of records management including, technical advice relating to: retention, management, archiving, disposal and decommissioning.

- Develop policy and guidelines to meet legislative requirements in consultation with internal and external stakeholders.
- Contribute to risk and assurance processes of systems to manage records management obligations for administrative and client records.
- Engage with business areas to ensure records management is built into business process and systems.
- Actively manage and review the ATO record inventory and coordinate the controlled disposal of digital and physical records.
- Assess value and authorise disposal of orphan records that no longer have a relevant business function.

### 3. Archiving and decommissioning

- System owners engage Records Management in archiving and decommissioning plans through the [approved checklist process](#)
- Archiving and decommissioning plans are addressed as part of system design, assessment and implementation.
- Treatments address records management requirements relating to authenticity, reliability, usability, integrity and interoperability

### 4. Orphan records

- Orphan records are digital or physical records that have no identifiable creator or owner (for example, the creator is no longer employed by the ATO or a business area no longer exists due to a major restructure).
- Employees who locate orphan records become the record custodians and liaise with [Records Management](#) pending identification of an appropriate business owner.
- Where an appropriate business owner is identified, record ownership is assigned to the relevant business owners who manages retention (storage) and disposal according to the [ATO disposal process](#).
- Where an appropriate business owner cannot be identified, Records Management assumes the role of record custodian.

### 5. Who is covered by these guidelines?

These guidelines apply to all employees and contracted individuals (subject to the terms of the individual's contract) in the ATO and TPB, including SES employees. These guidelines do not apply to ACNC employees and contracted individuals.



## 6. More information

For more information about this policy contact:

- [People Helpline](#) on 22 [REDACTED]
- [Records Management](#).

Released under FOI Act 1982  
Australian Taxation Office

# Records Management - Questions and Answers

---

## What you need to know

- **Good records management supports:**
  - ATO business operations and decision-making
  - effective and efficient administration of the tax and superannuation systems
  - ATO legislative and regulatory accountabilities.
- Ensure records are:
  - created and managed digitally
  - stored and managed in the [corporate domain](#) such as business systems, network drives or SharePoint - NOT personal drives, mobile devices or Outlook.
- Records management is to be integrated with our business [processes](#) and [systems](#).

## Table of contents

---

- [1. Why is records management important?](#)
- [2. Do all records have the same value?](#)
- [3. What are the mandatory minimum metadata requirements for records management?](#)
- [4. When can a paper TRIM file be used?](#)
- [5. Where must I store records?](#)
- [6. Can a shared drive be used for records management?](#)
- [7. How do you retrieve papers records that have been stored offsite?](#)
- [8. Do all versions of documents need to be retained?](#)
- [9. How do you destroy records?](#)
- [10. More information](#)

### 1. Why is records management important?

ATO records provide evidence of communications, decisions and actions. Records Management is an essential tool of good business and efficient administration. It ensures records are managed in accordance with business, community and legal requirements.

### 2. Do all records have the same value?

Not all records have equal value (some are of [high-value](#)) but all must be managed in accordance with requirements specified in ATO [Records Authorities](#) issued by the National Archives of Australia (NAA) and [Normal Administrative Practice \(NAP\)](#).

### 3. What are the mandatory minimum metadata requirements for records management?

Metadata is used to describe information and records to allow users to understand what they are, where they came from, what has happened to them and the relationships they have with each other. It helps the right information to be found quickly, reused, shared and managed.

The National Archives of Australia (NAA) sets [mandatory minimum metadata requirements for records](#), which must be considered as part of business processes and system development.

Systems development in the ATO incorporates records management metadata as well as standard, approved ATO business related (including unique) metadata as/if required.

This [diagram](#) illustrates the relationship between the different types of metadata in the ATO, with the items in the black box specific to records management functionality requirements based on the value of the information being managed.

Further information about metadata management in the ATO, including how we are meeting our [Digital Continuity 2020](#) policy obligations, is available from Information Management.

### 4. When can a paper TRIM file be used?

TRIM files are no longer created - this supports ATO policy and the Government's Digital Continuity Policy 2020. However, you can still [access existing TRIM files](#) for business purposes.

Existing TRIM files will continue to be managed where:

- it is impractical to capture the paper record digitally
- the paper record has intrinsic value or significance which cannot be reproduced digitally
- there is a documented legal requirement to maintain a paper record.

See [managing TRIM files](#) for further guidance.

### 5. Where must I store records?

All ATO records must be stored in the [corporate domain](#) and in accordance with [security requirements](#). The corporate domain is a storage location that enables information to be discovered and is available to those who may need to access it - this includes **business systems, network drives** and **SharePoint**.

Storage locations that restrict access to the user or owner must **not be used** - these include **Outlook, personal files, personal 'H' drives** and corporate devices such as **thumb drives, laptops** and **mobile devices** (other than for transitory storage, prior to movement to the [corporate domain](#)).

Your business processes will tell you where to store your records. For further information see [Sharing, storing or finding information](#).

## 6. Can a shared drive be used for records management?

While shared drives do not provide comprehensive records management functionality, they can be used for storing records which cannot be stored in other corporate domain repositories and where business procedures specify (such as for [managing and storing PROTECTED information](#)).

## 7. How do you retrieve papers records that have been stored offsite?

See [Storing and retrieving paper records](#) to request retrieval of TRIM files or boxes from offsite storage.

## 8. Do all versions of documents need to be retained?

Multiple versions of a document that include significant changes or comments documenting the evolution of the final decision must be retained in accordance with a relevant [Records Authority](#). The final document must be clearly identifiable.

Versions which contain only changes relating to grammar, style or presentation can generally be [disposed of as low-value records](#).

## 9. How do you destroy records?

You need permission to destroy ATO records and they can only be destroyed in accordance with a Records Authority that has been issued by the National Archives of Australia (NAA).

The exception is for low-value records, or records that have been 'pre-approved' for destruction - these records are specified in an [ATO ongoing destruction approval](#) or in [destroying low-value records](#).

See [Destroying records](#) for further guidance.

## 10. More information

For further information contact Records Management.

**Audience:** All ATO staff

**Date:** November 2018

**Classification:** Unclassified



Australian Government  
Australian Taxation Office

## Security, Privacy and Fraud

---

22

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

## 6. ATO Information

### Information security

22

Released under FOI Act 1982  
Australian Taxation Office

22

All ATO information must be handled, stored and protectively marked in line with the Australian government and ATO security policies.

22

22

Protectively marking official information allows appropriate security measures to be applied - these measures include how the information is to be labelled,

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

**Audience:** All ATO Managers

**Date:** December 2018

**Classification:** Unclassified



Australian Government  
Australian Taxation Office

## Security, Privacy and Fraud Managers

---

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



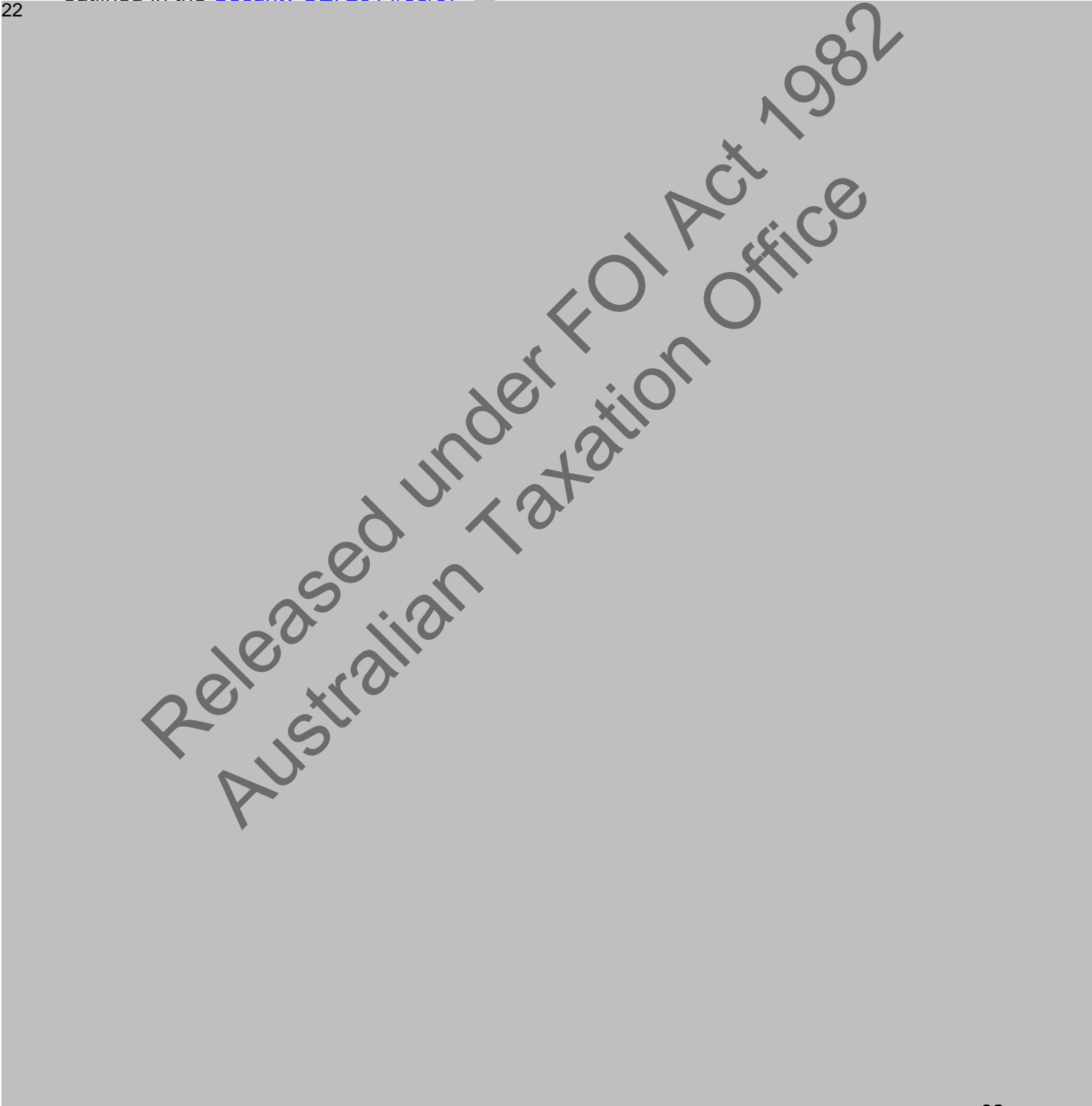
Released under FOI Act 1982  
Australian Taxation Office

## 4. Security

As a manager you have a responsibility to:



- ensure the creation, storage, transfer and destruction of information are undertaken as outlined in the [Security CEI 2014/06/07](#)



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office



Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office

Released under FOI Act 1982  
Australian Taxation Office