

Important Message for European Regional Development (ERDF) Project Sponsors

Retention of electronic documents

This Guidance Note concerns the retention of document by clarifying the procedure that allows project applicants to store copies of documents electronically.

Introduction

1. The ERDF Offer Letter stipulates that grant recipients must retain full project records in a form agreed by the Managing Authority so as to provide the audit trails specified by the European Commission (EC). These documents must be retained until three years after the EC has made the final payment to the Government Office. It is an obligation for grant recipients to produce the original documentation or verified true copies when required to so. This note clarifies the arrangements for documents stored electronically.

Requirements

2. EC Regulation 2355/2002 (Article 1) allows the electronic storage of documents providing that they are stored on a recognised data carrier, are certified as being copies of the original and meet with national standards.

Where documents exist in electronic version only, the supporting computer systems must be secure and comply with national legal requirements - e.g. systems that comply with the requirements of Customs & Excise and Inland Revenue. Electronically stored documents and supporting systems must be relied upon for audit purposes.

Where original documents have been copied in order to comply with these conditions accepted data carriers include the following:

- photocopies of original documents;
 - microfiches of original documents;
 - electronic versions of original documents on optical data carriers (such as CD-rom, hard disk or magnetic disk).
3. Each document should be certified as conforming to the original document. ESAD's view is that a declaration by the grant recipient along the lines of the example below will satisfy this condition. This is the minimum requirement and grant recipients may add to this declaration or include additional procedures in line with their organisations policies should they wish to do so.

<p>I certify that this is a true copy of the original document</p> <p>Signed Date.....</p> <p>Position in organisation.....</p> <p>Name of organisation.....</p>
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- 4. This minimum certification procedure places the onus on the project applicant (rather than an independent person) for ensuring the authenticity of the electronic copy. This should be made clear to the grant recipient (i.e. the person / organisation to whom the offer letter is addressed). It is still the grant recipient's responsibility to ensure the document can be retrieved and relied upon for audit purposes.

- 5. Grant recipients must keep the electronic copy of the document for the same duration as required for paper copies.

If you have any further queries concerning this message please contact Ryan Hooper at ryan.hooper@goem.gsi.gov.uk or on telephone 0115 9712589.