

# Good record-keeping is a must

No business person would argue the value of good record-keeping. Strict procedures for handling and filing invoices, customer orders, cheques, receiving reports and correspondence play a vital part in informing the owner-manager about transactions that over a designated period.

It also tells him or her of the effect of those transactions have on the business, the obligations a business must meet and the resources it has available to meet them.

But what about an enterprise's most important asset—its employees? Beyond the bare minimum, keeping records in that area is often dismissed by the small business person as being a corporate function, only applicable to firms large enough to have a separate personnel department.

While it's true that many aspects of personnel administration relate mostly to big firms, no business can afford to ignore it altogether. It doesn't have to be a complex set-up, but regardless of a company's size some kind of formalized policy and record-keeping system is a must. It should cover these basic areas:

**Policies and Procedures:** They are a starting point for any personnel system,

and their absence can contribute in a big way to poor employee relations.

A copy of your policies regarding such topics as hours of work, pay schedules and raises, vacations and sick leave should be provided to new employees. One or two simple statements on each will help to protect both you and them from future complications. Although most of your employee relations will be conducted on a very personal, day-to-day basis, putting your policies in writing will help to make sure administration is in line with your personal business goals, and to prevent against the making of ad hoc, reactive decisions which might vary between employees and be construed as unfair. Setting out conditions also allows problems to be resolved by a designate in your absence.

**Personal Files:** One should be set up for each employee, to hold copies of all documents and correspondence relating to him or her from the time of application. There are three main changes of status which occur during a person's tenure with a company: start employment, change duties, and finish employment.

Inside the file cover there should be a summary sheet to show at a glance, the dates and remarks pertaining to these

changes as well as the employee's personal data and salary history. Setting up an accurate and workable information system will be easy when you have just a few employees, and will be essential as your business grows.

**Job Descriptions:** Again, they should be stated as simply as possible, to be given to each new employee's duties with the proviso, "other tasks to be included as deemed necessary."

Job descriptions provide a basis for decision-making in performance, review, and salary increase, and provide the employee and employer with a knowledge of what is to be reasonably expected for the salary earned.

It's a well-researched fact that employees are more productive when they understand what they are supposed to do. Descriptions should be updated as the "other tasks" become part of the employee's permanent responsibilities.

**Payroll and Deduction Files:** Most business have found the payroll system which works best for them in calculating and maintaining a continuous record of gross wages and deductions for their employees. However, including a monthly or quarterly sheet summarizing the current salary of

all employees, is useful for providing financial management information quickly.

**Application Files:** For every position you have open, as well as for many you haven't, amass application forms from a number of people, only one of whom will eventually be hired. However, keeping forms from selected others, especially those whom you've taken the time to interview can save you a great deal of time and effort when looking for staff in the future.

You should set a time limit for resume retention however. After about six months tracking down previous applicants would take more effort than to advertise to a new crop.

Different rules apply to the files of former employees. Revenue Canada dictates that an employee's files must be kept for six years following the termination date.

Also, although many employers resist hiring former employees, they can be good candidates for vacant positions, depending on their reasons for leaving. Former employees are also a good source to use for filling in our seasonal or rush work, so inactive files can still provide some usefulness. One of the most important things to keep

in employee records is any discussion regarding performance. If you want to terminate someone for their poor performance, you should have evidence indicating that the employee was advised of his shortcomings, told how to improve and given the opportunity to do so.

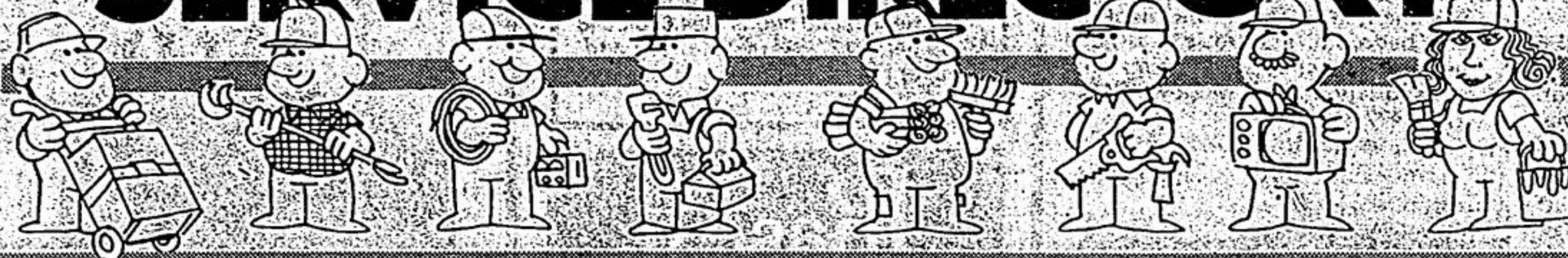
Failure to provide such evidence can result in a wrongful dismissal suit. Regarding an employee's access to his own file, this has generally been considered to be at the discretion of the employer, although it could be challenged within freedom of information rules under human rights legislation. You should check with the provincial employment standards board if such a question arises.

While accuracy is a key requirement in any record-keeping plan, maintaining confidentiality is of overriding importance in employee files. Personnel records contain private information, and it is your responsibility as an employer to see that access to the information is limited, and privacy protected.

**Editor's Note:** John Kane, C.A. is a resident of Markham and a Partner in the Toronto office of Thorne Riddell, Chartered Accountants.

## SERVICE DIRECTORY

294-2200  
495-9440



640-2100  
649-2292

**COOLEY ENTERPRISES LTD.**  
GENERAL CONTRACTOR  
Specializing in Residential Renovations, Basement Finishing, Rec. Rooms, Kitchens, Bathrooms  
CARPENTRY, PAINTING & DECORATING  
Fully Insured - Personal Attention  
FINANCING MAY BE ARRANGED  
477-6676

**FORESTRY SERVICE**  
Tree Felling, Removal, Land Clearing, Emergency Service  
Fully Insured, 10 years experience  
Dean Holtby 683-1438

**GOODWOOD CONSTRUCTION**  
General Contractors  
Foundations, Brick & Block Work, Additions & Alterations & New Homes  
Richard J. Brunelle  
640-6414 640-6372

**CONCRETE WORK**  
of ALL TYPES  
Markham area  
Waterproofing and Unistone  
R. Pagnello  
ESTABLISHED SINCE 1945  
294-4670

**CEDAR HILL PAVING**  
Asphalt & interlocking stone  
Tennis Courts  
Bonded and insured  
Member BBB  
16 years experience  
FREE ESTIMATES  
THORNHILL 881-1827

FERTILIZING, TREE REMOVAL, MOWING, LANDSCAPING, SNOWPLOWING  
**ADAMS LANDSCAPING & PROPERTY MAINTENANCE**  
BOB ADAMS 471-5212

**BARKER ROOFING AND SIDING LTD.**  
640-4966  
REPAIRS, RE-ROOFING, SIDING & SOFFITS  
Free Estimates  
Serving The Community Since 1955

**WATCH CLOCK JEWELLERY**  
QUALITY REPAIRS ON PREMISES  
42 YEARS EXPERIENCE  
76 MAIN ST. N. MARKHAM 294-4844

Lawn Maintenance, Driveway Sealing, Spring & Fall Cleanups, Outside Painting, Minor Repairs, Window Cleaning  
Free Estimates 883-5546

**ASPHALT SEALING**  
12 YRS. EXPERIENCE  
CALL 471-1750

**BRASS & COPPER REFINISHERS**  
PICK UP & DELIVERY  
GILL WINDOW CLEANING RES. SPECIALISTS  
852-7700

**WYLLIE WINDOW CLEANING & MAINTENANCE CO.**  
See more through us  
For free estimate call 477-6983

**DYCK'S EAVESTROUGHING**  
Roofing, Aluminum Siding, Repairs  
FREE ESTIMATES  
640-1496

**WALLPAPERING AND PAINTING**  
25 YEARS EXPERIENCE  
STOUFFVILLE MARKHAM  
283-4145

**HANDY MAN WITH TRUCK**  
Fencing, Painting, Woodworking, Small Landscaping Jobs, etc.  
Don 294-3417

**SEA-JAY SERVICES**  
Wallpapering, Painting, Alterations, Reasonable Prices  
438-6133

**JOHN HEATON PAINTING CONTRACTOR**  
High Quality Decorating  
Fully Guaranteed  
Airless Spray  
Completely Insured  
Free Estimates 640-4338

**MAYNARD CABINETS**  
Custom Furnishings  
Wall Units, Desks, etc.  
FRED 640-3441

**EXPERT WINDOW SERVICE**  
CLEANING & REPAIRS  
Free Estimates, 887-9538

**PAINTING & WALL COVERING**  
ONE ROOM OR WHOLE HOUSE  
OUTDOOR PAINTING ALSO  
477-3688

**PAINTING & WALL COVERING**  
30 year's experience  
Quality & Service  
Free Estimates  
881-1005  
Roger Pavan

**BILL'S PAINTING**  
Free Estimates  
Interior/Exterior  
Bill Frechette  
294-5415

**CARPET & VINYL FLOORING**  
INSTALLATIONS & REPAIRS  
471-4967

**BURGESS CONTRACTING**  
Quality renovations, kitchen, bath, rec. room, ceramic tile, drywall, taping, texture spraying, etc.  
294-6440

**FOUR SEASON ALUMINUM SALES**  
Est. 1961  
Replacement Windows, Siding & Fascia & Soffit  
Alcan Building Products  
Doors, Windows, Vinyl Siding, Eavestroughs, Awnings  
A1 & Craig Glenn  
R.R.2. Stouffville  
Phone 640-5603

**Carpenry GENERAL CARPENTER FOR**  
windows, doors, drywall, concrete, additions, patios, decks  
656-3716

**BUILDING CONTRACTOR**  
Additions and Renovations  
Skylights, ceramic floors & walls  
Bill Dembowski  
640-1767

All types of carpentry repairs and renovations, furniture restoration and refinishing, quality workmanship. Free Estimates. Call Barry 737-1066

**RENOVATIONS ADDITIONS ALTERATIONS CARPENTRY A SPECIALTY**  
CUSTOM BUILDING  
O. McCROSSAN & SONS LTD.  
294-6141

**GOODWOOD MASONRY**  
Stonework, Brick & Block  
Specializing in Fireplaces, Chimneys & Repair  
640-1299

**DREW LANDSCAPING & PROPERTY MAINTENANCE**  
KEITH DREW  
294-8599

**MARKHAM CAULKING WATERPROOFING CHIMNEY REPAIRS**  
294-7872

**WATER-PROOF YOUR ROOF**  
Ice & Water Shield prevents interior water damage from ice dams and wind-blown rain.  
KAVANAGH ROOFING 477-2953  
MIKE KAVANAGH  
Ice & Water Shield

**SMURTHWAITE HEATING LTD.**  
Air conditioning, Duct work, Custom sheet metal.  
Stouffville  
640-1428

**Sid Landry EXCAVATING**  
Ponds, Grading, Ditching, Culvert Pipes, Basements, Septic Systems  
Sand, Gravel, Topsoil, PEAT LOAM  
DAYS & EVENINGS  
852-7311 or 640-4561  
LAND CLEARING UXBRIDGE (CON. 4)

**KAVANAGH ROOFING**  
ROOF LEAKING? SHINGLES MISSING? STORM DAMAGE OLD SHINGLES?  
We are the specialists in residential roofing & repairs, prompt service & professional work.  
FULLY INSURED GUARANTEED WORKMANSHIP  
477-2953  
MIKE KAVANAGH

**JOHN L. PHINEMORE PAINTING & DECORATING**  
INTERIOR EXTERIOR  
RESIDENTIAL COMMERCIAL  
889-6940  
SINCE 1956

**BOOKKEEPING AND ACCOUNTING SERVICE FOR SMALL BUSINESSES**  
889-5683

**ROGER HEATH CARPENTRY**  
Basement Specialist, additions, garages, renovations & repairs.  
Free estimates  
Call evenings  
294-9786  
LIC. B3591

**AL'S APPLIANCE SERVICE**  
Repairs to all makes of washers, dryers, fridges, stoves, etc.  
Guaranteed repairs • Same day service  
7 days a week - Evenings and weekends - no extra charge  
640-2637 475-2227

**DERWILL CONTRACTING**  
ADDITIONS - RENOVATIONS  
REC. ROOMS - DECKS  
PLANS & PERMITS  
471-5329  
RESIDENTIAL - COMMERCIAL

**HATHAWAY BROS.**  
PAINTING PAPER HANGING AIRLESS SPRAY  
INTERIOR & EXTERIOR  
**PRATT & LAMBERT**  
Commercial, Industrial  
32 Years in Business  
115 Main St. W. 640-3075  
Stouffville 640-4134  
(after hours)

**WAYNE SMITH CARPENTRY**  
Additions, Renovations, Cabinets, Decks  
640-6345

**PROFESSIONAL DOG GROOMING**  
ALL BREEDS  
LEAVE THE FUSS TO US  
CATS WELCOME  
INQUIRE TODAY  
294-1124

**STUDENT POWER PAINTERS**  
Fully Insured  
Guaranteed Work  
The Name to Trust in Markham  
John Procenko Bus: 294-1879  
Res: 294-0473  
Book Early to Avoid The Spring Rush

**K.B. OFFICE EQUIPMENT LTD.**  
TYPEWRITERS  
SALES - SERVICE - RENTALS  
LEASING  
ELECTRIC - ELECTRONIC  
CALCULATORS AND DICTAPHONES  
475-0068 475-6302

**EDWARDS TV ANTENNA**  
Rotors & Towers  
Installation, Removals & Repairs  
Satellite T.V.  
477-1974  
after 5 p.m.

**A/ONE DRYWALL & ACOUSTICS**  
RESIDENTIAL - COMMERCIAL  
FREE ESTIMATES  
15 YRS. EXPERIENCE  
DRYWALL TAPING  
SUSPENDED CEILING  
STEEL STUD  
CALL ANYTIME 294-5734

**shop**  
Economist & Sun  
The Tribune  
before you shop the stores

**CENTRAL CITY HEATING & COOLING**  
BEAT THE SUMMER HEAT NOW!  
INSTALL A CENTRAL AIR CONDITIONING SYSTEM IN YOUR HOME FOR ONLY \$1,495 Installed!  
BUT ORDER NOW! OFFER EXPIRES APRIL 30, 1985!  
EXTRA BONUS  
With purchase of the Air Conditioning System:  
A HUMIDIFIER  
OR  
AN AUTOMATIC NIGHT SET BACK THERMOSTAT  
YOUR CHOICE - FREE!  
CARLO FASCIO 248-1891

**OFFICE INTERIORS HOME RENOVATIONS**  
Interior Partitions • Home Extensions  
Doors • Plans Prepared  
Bathrooms/Kitchens  
477-4957  
6 P.M. - 10 P.M.

**MARTIN BROWN PAINTING & WALLPAPERING CONTRACTOR**  
EVENINGS  
640-4514

**NIMIRA A. KARMALI**  
CERTIFIED ESTHETICIAN  
BODY THERAPIST AND ELECTROLOGIST  
(MIDLAND & STEELES AREA)  
FOR APPOINTMENT CALL 475-6875

**shop**  
Economist & Sun  
The Tribune  
before you shop the stores