



**STATE OF TENNESSEE**  
**DEPARTMENT OF GENERAL SERVICES**

**STEVEN G. CATES**  
COMMISSIONER

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**MEMORANDUM**

**TO:** State Records Officers & Coordinators

**FROM:** Kelly K. Smith, Assistant Commissioner

**DATE:** July 31, 2012

**SUBJECT:** Recommended New Protocol for Fiscal Transactions

With the implementation of Edison, most transactions handled by each agency/departmental fiscal office are now scanned and uploaded, and then those documents are immediately transferred to a secure enterprise content management (ECM) system. The Public Records Commission has approved that once the fiscal documents has been scanned, the electronic document becomes the official document of record and the paper document becomes a copy, which can and should be discarded based upon specific criteria.

In some instances, departments utilize other software to interface accounting transactions to Edison and do not include the supporting documents because they are often voluminous and reside in those departmental subsystems. Department of Finance & Administration, Division of Accounts, has agreements with these departments that they will retain their system documentation as the official document of record for audit purposes, so no additional scanning into Edison would be necessary.

This will eliminate the need to maintain copies of documents currently being held in file cabinets in fiscal offices across the State. Valuable office space is consumed with unnecessary paper. In addition, charges are incurred by agencies when they must send these paper records to the State records storage facility. In consulting with the Finance & Administration Division of Accounts and the Chairman of the Electronic Record Committee, it was determined that the electronic documentation is adequate support for accounting purposes (see TCA 47-10-112).

The Department of General Services would like to provide statewide guidance to all State departments on how long paper fiscal documents should be retained in instances where these documents have been scanned and attached to electronic accounting transactions in Edison or the aforementioned approved subsystem.

It is essential that each department should have an adequate quality control review process in place to ensure that the method of scanning documents and attaching them to accounting transactions results in proper supporting evidence. The process should ensure:

- The paper document was scanned into Edison or an approved subsystem and is legible;
- The scanned copy is properly attached to the correct electronic transaction;
- The transaction has been properly executed through Edison.

With this process in place, paper documents shouldn't need to be held longer than *60 days after the transaction is finalized in Edison* and can be discarded, thereby eliminating the need for physical storage.

Another important part of this process will be standardizing the State's RDAs related to fiscal documents to establish the new statewide retention requirements associated with scanning these documents into Edison. The Department of General Services Records Management Office is in the process of revising said RDAs, as well as reviewing the policies and procedures for electronic records, and will be submitting their recommendations to the PRC for approval soon.