

INTERNATIONAL DATA DEPOSITORY

Records Retention Requirements

Administrative Guidelines

INTERNATIONAL DATA DEPOSITORY

Retention Requirements Guide

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International Data Depository

Recommendations for Developing and Operating A Records Retention Program

TABLE OF CONTENTS

SECTION

1. Introduction to Records Retention Programs
 - 1.1 What Is a Records Retention Program?
 - 1.2 Why Develop a Records Retention Program?
 - 1.3 Program Principles
 - 1.4 How to Use This Publication
2. Developing and Operating a Records Retention and Disposition Program...
 - 2.1 Preliminary Activities
 - 2.2 Organization 8
 - 2.3 Management Support
 - 2.4 Strategies for Developing the Program
 - 2.5 Developing the Program
 - 2.6 Operating the Records Retention Program
 - 2.7 Establishing the Records Retention Program in Court
 - 2.8 Coordination with Other Components of the Records Management Program
3. Determining Records Values
 - 3.1 Operational Value
 - 3.2 Legal Value
 - 3.3 Fiscal Value
 - 3.4 Historical Value
4. Glossary
5. Bibliography

Adapted from ARMA International Guideline for Records and Information Management

Developing and Operating a Records Retention Program

International Data Depository

Recommendations for Developing and Operating A Records Retention Program

1. Introduction to Records Retention Programs

1.1 **What Is a Records Retention Program?** A records retention program is that component of an organization's records management program that defines the period of time during which records are maintained and specifies procedures for disposition of records. A records retention program addresses the following topics:

- (1) The period of time during which records have operational, legal, fiscal, or historical value
- (2) The period of time records are considered active and must be maintained in the primary filing area
- (3) The point in time when records can reasonably be transferred to a secondary storage facility
- (4) The method of records disposal
- (5) The procedures for operating and ensuring compliance with the retention program
- (6) The relationship between records retention and other aspects of the records management program, such as microfilm, filing, and data processing

1.2 Why Develop a Records Retention Program? A records retention program provides substantial economic, operational, and legal benefits to an organization. Benefits derived from an effective records retention program are discussed below.

1.2.1 Reduced Space Requirements. Many organizations accumulate valueless records which occupy

a significant amount of space. If these records are maintained in primary office space, the cost could be extremely high. A records retention program provides for the transfer of inactive records from primary office space to less expensive secondary storage facilities and elimination of valueless records within the organization. The records retention program acts as a "back door" to the entire records program, preventing the uncontrolled accumulation of paper. Reduced space requirements or reallocation of records storage space for more productive purposes may result.

1.2.2 Improved Operational Efficiency. Valuable records become more accessible when inactive records are transferred and valueless records are destroyed. Staff can devote greater energy to the maintenance of active records and needed records can be found more quickly.

1.2.3 Equipment and Supply Cost Savings. When inactive records are transferred from the active records storage facilities, expensive active filing equipment can be used for current records. In some cases, supplies can be reused. Inactive records can be more efficiently maintained away from prime office space in high-density, low-cost equipment.

1.2.4 Consistency in Records Disposition. The records retention program provides the specific procedures and actions to be taken for records retention and disposition. It ensures that staff maintain and dispose of records only in a systematic manner which conforms to the stated organizational policy. An established program reduces the chances for inconsistent, reckless, or personally-motivated disposal of records.

1.2.5 Compliance with Legal Retention Requirements. Most private organizations are subject to state

and federal requirements governing the maintenance and retention of records. The records retention program identifies the legal requirements that apply and specify the period of time records must be maintained. Without a records retention program, an organization may keep records too long (for fear

of inadvertently destroying records before the legal records retention period expires) or may destroy records too soon (because of a lack of knowledge of these legal requirements). The existence of the records retention program shows judges and government agencies that the organization has attempted to dispose of records in accordance with published laws, in the regular course of business, and without motivation to conceal unfavorable information.

1.2.6 Protection During Litigation or Government Investigation. The records retention program ensures that records are properly handled in anticipation of and during litigation or government investigation. The retention periods also reflect management's assessment of potential harm to an organization during litigation or government investigation if records are destroyed too soon or retained too long.

1.3 Program Principles. The following general principles should be followed in developing and operating a records retention program. These principles reflect the philosophy used throughout the remainder of this publication.

1.3.1 Management Principles. These three principles relate to the management of the records retention program, including involvement of appropriate management and staff within the organization.

Principle 1. Obtain management support for the records retention program prior to development of the program.

Principle 2. Appoint a records retention coordinator to be responsible for developing and operating the records retention program.

Principle 3. Include other participants within the organization in developing the records retention program.

1.3.2 Development Principles. These six principles relate to the process of gathering information throughout the organization to determine the appropriate records retention periods and procedures. Management support and participation of staff and users is critically important for the overall success of the program.

Principle 4. Develop the records retention program in a systematic manner.

Principle 5. Gather information from staff within the organization who use, handle, or have knowledge related to the records.

Principle 6. Review records to determine their operational, legal, fiscal, and historical value.

Principle 7. Review records retention requirements by appropriate staff, including managers, legal counsel, tax advisor, and chief executive officer.

Principle 8. Document the process of developing the records retention program and the final program procedures and schedules.

Principle 9. Coordinate the development of the program with other aspects of the records management program.

1.3.3 Content Principles. These three principles relate to the content of the records retention schedules.

Principle 10. Provide for the disposition of the original and the duplicate copies in the records retention schedule.

Principle 11. Include all media in the records retention schedule.

Principle 12. Include all the legal requirements with which the organization must comply.

1.3.4 Implementation and Operation Principles. These four principles relate to the actual operation of the records retention program to ensure that the program functions properly to meet organizational needs.

Principle 13. Destroy records in a systematic manner under an approved records retention program.

Principle 14. Document the types, quantities, and dates of the records destroyed.

Principle 15. Provide control to halt the destruction of records promptly in case of foreseeable, imminent, or pending litigation or government investigation.

Principle 16. Implement audit and enforcement procedures.

1.4 How to Use This Manual. This manual examines the process of developing and operating a records retention program. The procedures and guidelines presented in sections 2 and 3 reflect approaches proven successful in other organizations. Adherence to these procedures will generally result in an effective records retention program that meets legal requirements, management expectations, and organizational needs.

Retention periods for specific records are the sole responsibility of an organization. A retention schedule should be custom-designed to meet the unique requirements of the organization. Records Retention Periods for Common Business Records adapted from Skupsky's Recordkeeping Requirements are included in this manual as a guideline, and do not represent any given business entity.

2. Developing and Operating a Records Retention and Disposition Program

This section reviews appropriate procedures for developing the records retention program, including suggestions and examples of approaches which have been successful in other organizations. Since many alternative approaches are available, the reader should feel free to utilize those guidelines that seem appropriate and adopt other approaches as necessary to develop an effective records retention program. The order in which a records retention program is developed will vary from organization to organization, depending upon such factors as the level of management support, status of the existing records operation, controls, policy and procedures, and budget constraints.

Regardless of whether these procedures are adopted or alternative ones used, the records retention program must be custom-designed to meet the particular needs of an organization. Commercially available, generic retention schedules or programs developed by other companies may be examined as reference but should not be used without being customized to meet the organization's unique requirements.

2.1 Preliminary Activities. The records manager should perform certain preliminary tasks before proceeding with the records retention program:

- (1) Determine what records controls, if any, are already in place, and the responsibilities of records

personnel

- (2) Review any existing records retention plans or studies, records retention schedules, records policies and procedures, internal audit reports, organization charts, and statistics related to records use
- (3) Develop a plan for establishing the records retention program, including costs, priorities, time schedules, and staff requirements
- (4) Develop a realistic action plan, including an approach to justify and market the overall plan to company management

2.2 Organization. The staff and management structure for the records retention program will vary based on the size of the organization, the degree of existing program development, resource allocation, and the manner in which the program is developed. The groups or individuals described below should participate for a successful program.

2.2.1 Program Coordinator. The records retention program, like all components of the organization's records management program, must be coordinated by one individual with authority to complete the task successfully. When an Associate from International Data Depository coordinates a retention schedule, the records manager duties may often be assigned to a staff person with some existing records management skills and with the ability to learn various approaches necessary to develop and operate the records retention program. Larger organizations may choose to create a Records Manager position to enforce retention policies. International Data Depository specializes in the formation of records retention procedures and is also available to train the Program Coordinator.

When developing the records retention program, the Program Coordinator will often participate in the following tasks:

- (1) Inventory and classify the organization's records
- (2) Establish a records retention schedule for all records in each department or subdivision and maintain a master listing of all records retention schedules for the organization
- (3) Ensure that all schedules have been approved by legal, fiscal, and management at the appropriate levels within the organization.
- (4) Provide notices of intent to destroy, and monitor the transfer and destruction of records according to the records retention schedule
- (5) Provide liaison and staff assistance to department coordinators and the records retention committee
- (6) Coordinate the records retention program with other aspects of the overall records management program, including active filing systems, inactive records transfer and storage, historical preservation, and microfilm.

Adequate staff and budget must be available to the records manager to perform the necessary work.

2.2.2 Records Retention Committee. The process of creating and implementing a records management program must involve others. It is also necessary to obtain broad support for the program to be successful. Both goals can usually be obtained through the establishment of a records retention committee. (In some organizations these records retention responsibilities are handled by an overall records management committee.)

The records retention committee should include a representative mix of decision makers representing the departments or subdivisions involved in the program, such as the legal counsel, fiscal officer, archivist, accounting manager (including auditor and controller if appropriate), and other representatives from upper management. The goal is to provide representation from a cross section of upper management to ensure that the retention program meets organizational needs. The function of this committee is to

review, recommend changes, and approve the records retention program recommendations of the records manager. Meetings are scheduled periodically, as necessary, to keep the program development on schedule.

When working with the committee, it is the program coordinator's responsibility to prepare the agenda plus all materials scheduled for review by the committee. The committee members should be given at least

seven to ten days to review these materials adequately prior to the meeting.

At the meetings, the records manager should present the various issues for consideration and approval.

The committee should work with the materials presented as a basis for discussion, rather than originating new recommendations or policies from scratch. After the retention schedules and procedures are complete, the committee should provide its approval and support.

2.2.3 Department Records Retention Coordinators. Most larger organizations are structured into departments or other subdivisions that function somewhat autonomously in doing their work. To develop an effective records retention program within this type of structure, a records retention coordinator should be appointed in each department or subdivision to work directly with the records manager and International Data Depository staff.

The department records retention coordinator's job descriptions should include responsibility for reviewing all records in the department, transferring records from active to inactive storage when appropriate, and coordinating the approval for destruction of the department records. When performing records retention functions, the department records retention coordinators operate functionally under the authority and control of the records manager or corporate appointed records custodian.

23 Management Support. The success of every records management program and the records retention portion in particular is dependent upon the endorsement and support of upper management. In some cases, the impetus for developing the records retention program will emanate from upper management itself, and, therefore, their support will exist from the start.

If a program is initiated by the records manager, the support of upper management must be obtained. In these cases, the records manager should present an "action plan" to management for consideration to obtain support prior to embarking on the program.

Upper management support should take the form of a policy statement establishing the records retention program, directives to organization managers and staff to cooperate with the program, and funding for the program. To expedite the process, the records manager should prepare drafts of policy statements, other related directives, and budgets as part of the action plan for review by upper management. The documents should include the information indicated below.

(1) Policy Statement

- (a) Description of the records retention program
- (b) Appointment of the records manager as coordinator of the program
- (c) Description of the composition and functions of the records retention committee
- (d) Request for cooperation from all organizational staff

(2) Other Directives

- (a) Advantages to the organization and departments for participation in the program (Most people prefer to participate in a program because it offers advantages to them rather than merely because they were told to.)
- (b) A strong statement directing all department managers and staff to cooperate with the records manager in establishing the records retention program
- (c) Specifics in terms of what sort of cooperation is sought (such as time for interviews, access to files, assistance in performing inventories, and selection of department records coordinator)

- (d) A schedule of events, indicating when department operations might be disrupted to some degree as a result of program development
- (3) Budget
 - (a) Additional staff needed to complete the project and allocation of time of existing staff
 - (b) Equipment and supplies necessary to develop the records retention program
 - (c) Printing budget for publishing and disseminating the records retention manual and keeping it current

2.4 Strategies for Developing the Program. The records retention program is only one segment of the organization's records management program. Other segments include active filing systems, forms, inactive storage, and micrographics. The records retention program, therefore, should be developed in coordination with the development of these other segments.

Either one of two strategies is normally followed in this coordination process.

Strategy One: The records retention program is formulated at an early stage of the development of the entire records management program so that valueless records can be immediately eliminated and usable space created for other functions.

Strategy Two: The active filing system is revised first to establish the most effective means for organizing

active records now and in the future. The records retention program is developed later and related to the active filing system by file code or record type.

The strategy used will depend upon a variety of factors, especially organizational priorities and needs. Strategy One appears most appropriate for larger organizations with large accumulations of records.

In these organizations, it is often necessary to take drastic measures to reduce records storage costs, litigation exposure, and space requirements. This strategy is also appropriate when the organization is large enough to have adequate staff to work simultaneously on the records retention program and the development of other aspects of the records management program, especially the active filing system.

Strategy Two enables the organization to develop first an effective active filing system to meet its more immediate needs and then to develop the records retention program over a longer period of time. It is particularly appropriate for small or new organizations with no large accumulations of records. This strategy enables the organization to develop a more integrated records management program: records systematically move from active use, to inactive storage, to ultimate disposition.

2.5 Developing the Program

2.5.1 Records Inventory. The records inventory identifies an organization's records to provide the information needed to determine records values and retention requirements. The inventory also provides useful information for developing the active filing system and other components of the total records management program.

2.5.2 Develop the Inventory Plan. Planning is necessary to ensure that the inventory is completed in the shortest time with the least amount of effort. The following steps are recommended in developing the plan:

- (1) Determine what information is to be collected. Do not gather more data than is required; superfluous data requires additional time and effort to collect and hampers the analysis process.
- (2) Determine the method for analyzing the data. Inventory must be automated, using a database to combine all documents and allow for review and revisions.
- (3) The inventory form must be consistent with the database structure chosen.

- (4) The inventory form is tested by conducting an inventory of representative records in one department.
It may then be modified as necessary so that it is flexible enough to meet new circumstances and complete enough to provide the necessary information.
- (5) Establish a schedule of departments to be inventoried. Provide flexibility to ensure that the department records coordinator and other appropriate staff will be available to assist in the inventory. (6) International Data Depository will assist with training the inventory staff, or provide our trained associates to complete this process.

2.5.1.2 Meet With Department Manager. The Records Manager or Coordinator must meet with the department manager to obtain the necessary cooperation and establish the procedures that will be followed when conducting both the inventory and the interviews. Before the initial meeting, a memo must be sent to the department manager describing the project purposes and activities. Attach a copy of the authorization statement from the chief executive officer, if that has not already been distributed.

2.5.13 Inventory the Records. The actual records inventory is usually performed before, but sometimes in conjunction with, staff interviews (see Section 2.5.2).

The records manager and department records coordinator should tour the file rooms and offices to review the contents of the filing equipment. A drawing should be made of the records areas and each file cabinet and drawer assigned a unique number on the drawing. The records inventory form can then be keyed to specific cabinets and drawers.

The inventory form will be completed by either the records manager's staff or the department records coordinator. Training sessions and coordination meetings should be held on a regular basis to ensure consistency within the organization. Instructions should be prepared for completing the inventory form

as follows:

Records Series. The inventory form should be completed by records series, not by individual file folders. A records series may be viewed as a group of related records which are filed and used in a similar manner, or related documents which provide a complete history of the particular matter or subject. Each records series should be identified by a unique name and records series number. Some examples of records series are invoices, canceled checks, contracts, project files, and personnel files.

Records Description. Provide a brief description of the content of the records series to specify the scope and also to provide a useful description for those not familiar with the records series title. For example, the description for personnel files may be: "Includes employment applications, performance evaluations, letters of commendation, disciplinary action, and salary history."

Volume. Measure the amount of linear filing space occupied by the records series. Large records series create **more** substantial long-term storage problems than **smaller** ones, even though smaller records series **may** be just as important.

Office of Record. Determine the originator or the primary custodian of the "official" record, if other than the department being evaluated. Additional pertinent information can be obtained through the interview process discussed in the next section.

Period of Use. It is normally possible to determine the date when the last record was added to the file and, thus, the period during which the file is active. Some organizations continue to monitor records usage on an ongoing basis.

Additional information can be obtained during the interview stage.

2.5.2 Interviews

2.5.2.1 Develop and Plan for the Interviews. Develop a plan (similar to the one developed for the records inventory) for obtaining information through interviews. The interview process will provide more subjective information related to records use and requirements. This information, however, is often extremely important in determining various retention periods.

2.5.2.2 Select Individuals for Interviews. Ask the department manager to recommend individuals from the department who should be interviewed. The records manager may add additional names to the list to provide a broader perspective. Be certain to include managers and individuals who use the records as well as those who have expressed concerns with the existing system.

When selecting the individuals to interview, include a cross section of perspectives and experiences so that the final retention schedules adequately reflect the needs of the organization. Secretaries and clerical staff often provide valuable information. In fact, they often have relevant ideas about the organization's records management program but have either been unable to communicate them to upper management or may not know how to bring about change effectively.

2.5.2.3 Schedule the Interviews. Schedule interviews during a week in which most individuals within a department will be available. Work on a department-by-department schedule to avoid confusing findings of one department with another.

2.5.2.4 Conduct the Interviews. Some of the considerations for interviewing are as follows: Before the interview, provide a brief description of the purpose of the interview and perhaps a brief listing of the type of information that is needed. This description will assist the interviewee and reduce time spent on preliminary matters. Prepare a list of basic questions prior to the meeting. One technique is to allow the conversation to proceed in the direction dictated by the interviewee whose concerns can thus be freely expressed. Near the end of the interview, however, the interviewer can request any additional information

required. Bring the completed inventory forms to the interview. Additional information gleaned from the

interview or specific answers can be recorded directly on the records inventory **form**. Although specific information must be obtained during each interview, it may be best to begin the interview with very open-

ended questions to allow the interviewee to begin talking in an unrestricted manner. One successful approach for structuring an interview consists of asking the following three questions:

1. What do you like most about the current records retention system?
2. What do you like least about the current records retention system?
3. If given the opportunity, what changes would you make to the existing system?

The questions will often put the interviewee at ease and begin building confidence.

International Data Depository does not use a tape recorder, and allows the interviewee to fully contribute to the records retention process by giving recommendations related to specific retention periods (that information will be obtained when determining records value), it is often useful to get their general perceptions related to the retention need for the major records series. No attempt should be made

at this preliminary stage to decide retention periods or to determine all the relevant legal requirements.

2.5.3 Data Analysis. The information gathered during the preliminary information-gathering stages, the

records inventory, and the interviews should be analyzed and reported consistently on a Records Retention Worksheet. Only selected fields of relevant information need be transcribed to the records retention worksheet for determining records retention periods. The records retention worksheet should contain at least the following information:

Records series description File code XXX###

Record media (paper, microfilm, magnetic disks or tapes, etc.)

Office of record (group responsible for maintaining the record during the retention period)

Other fields of information (such as retention periods) may be completed during this process provided that all participants agree that the retention requirements need to be finalized by having the records manager begin determining the period during which each records series is active, the point in time when the records become inactive, and the total period for retaining the record to meet the requirements of the organization. It is not necessary at this stage to determine legal or fiscal requirements.

In addition, the records manager should determine the requirements for similar records found in other departments and other organizations to determine the general period during which they seem to be needed

to meet operational requirements. The records manager should include the initial recommendation for the

operational or use retention period for each record series on the worksheet. A period should be recommended both for the time the records are to be kept in the active filing area and for the time they are

to be kept in secondary storage.

Once the initial columns of the records retention worksheet have been completed, the records manager is

ready to begin the next step in determining the actual retention period.

2.5.4 Determining Records Values. At this point the records manager must determine the operational, legal, fiscal, and historical value for records.

2.5.5 Determining the Records Retention Period. Once the appropriate columns of the records retention worksheet have been completed, the records manager determines the overall retention period for each records series. Generally, the records series will be maintained in the active filing area for the period specified in the operational column and in the inactive records area for the remainder of the retention period. It is often desirable to specify combinations of retention periods (e.g., ACT+ 3, TERM + 1, 3 + TC) to achieve the desired result.

The following abbreviations are often used in retention schedules:

ACT-active (e.g., ACT+ 3Y); an indefinite period of time during which the matter is still in progress (e.g., the period during which the contract or project is in effect). When this designation is used,

the records must be carefully monitored to determine when they are no longer active. Some organization

will establish a fixed period of time for records retention instead of using ACT to eliminate the difficult task of monitoring the records.

ARC-archives; transfer to archives for archival preservation.

AUD-audit (e.g., AUD); an indefinite period of time during which a government agency may be audited or during which an organization may be audited for reasons other than tax (e.g., performance of contracts).

CY-current year (e.g., CY + 3Y means records may be destroyed 3 years after December 31 of the current year).

IND-indefinite (e.g., IND); period during which records may not be destroyed but during which the retention period may be reviewed and modified. This designation should generally be limited to historical

or research records; most other records should be assigned a specific retention period. Do not use the term *permanent*. M-month (e.g., 3M); years will be assumed unless otherwise indicated.

SUP-superseded (e.g., SUP); period after which information has been replaced and no longer active.

TC-tax clearance (e.g., 3Y + TC); an indefinite period of time during which a revenue agency may audit tax records.

TERM-terminated (e.g., TERM + 1); indicated the time generally when employment is terminated.

Could

use ACT instead.

Specific considerations for determining records values are contained in Section 3.

2.5.6 Determining the Destruction Method.

All records handled by International Data Depository are destroyed in a controlled, supervised environment. Most records can be destroyed using the least expensive method of destruction (generally records (paper and other materials) are recycled. All documents which a customer classifies as *proprietary or confidential* are shredded to ensure that information is totally obliterated. International Data Depository is always willing to accommodate and if the number of records selected for special destruction exceed in-house capabilities, an outside bonded contractors may be used, all destroyed documents must follow IDD and customer procedures to safeguard the records.

2.5.7 Preparing the Procedures. The records retention manual should be finalized at this stage to document the procedures for operating the records retention program. The procedures also explain the records retention schedules, including the meaning of abbreviations. This manual is generally drafted prior

to the development of the retention schedules to ensure that the schedules conform to the procedures.

NOTE: Special procedures to ensure legal compliance are outlined in Section 3.2, Legal Value.

2.5.8 Obtaining Approval for Retention Schedules and Procedures. Once International Data Depository provides the company with the first draft of the retention schedules, it should be reviewed by the records retention committee to ensure consistency between similar records in different departments and to ensure that reasonable retention periods have been determined. The records manager should provide this information to the committee 1 or 2 weeks before the meeting and identify any specific or troublesome issues. After committee approval, the schedules and procedures are returned to the department heads, the fiscal manager, and legal counsel for final approvals and signatures. In most cases, the records manager should meet with the appropriate person to review the procedures used in determining the final retention period and to answer any questions. At this stage, very few revisions of the retention schedule should be needed.

The appropriate department managers should sign the final retention schedule indicating their approval. Provide a cover sheet to facilitate approval for long retention schedules rather than requiring that each page be individually signed. The records manager may need to contact the various managers to ensure that approval is obtained in a timely manner.

Once the program has been reviewed by the appropriate departments and managers, modified as necessary, and department approval received, the records retention committee should meet to provide final review for the entire program. Finally, the chief executive officer should sign an appropriate cover sheet to designate approval for the entire records retention program.

2.5.9 Retaining the Work Papers. International Data Depository will document all initial policies, procedures, legal research, and retention schedules. It is the customers responsibility to maintain the integrity of the system. The records manager is responsible for retaining the worksheets, procedures, and legal research related to the records retention program. Maintain one set of these materials for a reasonable period of time to show that program development and modification were systematic and that appropriate research was performed. Some organizations keep this information for 5 years, others for 10 years or longer. The determination should be made by legal counsel. When changes are later made to the procedures manual or retention schedules, the records manager should also maintain one copy of both the original and the revised versions.

2.5.10 Publishing the Records Retention Program. International Data Depository will prepare the records retention manual in the final form and provide additional copies for the departments and managers within the organization with the information they need to operate the records retention program.

The description of procedures contains enough detail to enable staff to participate in the records retention

program. Copies of all forms used for the program are included in the manual and identified by title and form number. A letter from the chief executive officer should state the purpose of the records retention program and the need for full cooperation from all departments and staff. The scope of the records retention component of the records management program should be clearly delineated and potential problem areas addressed, perhaps through a series of questions and answers. After reading the manual, personnel should clearly understand their responsibilities related to the records retention program and procedures they are expected to follow.

2.6.0 Operating the Records Retention Program. The records manager is responsible for ensuring that the records retention program functions in the manner stated in the records retention manual. To ensure compliance, the records manager should meet periodically with the appropriate personnel and provide ongoing training. The records retention program is generally best implemented through the department records coordinators. This group was involved in the development of the records retention schedules and thus is often knowledgeable in the background and procedures related to the program.

The

records manager should work closely with this group when implementing the program.

2.6.1 Records Retention Manual. This manual should be distributed to all records coordinators and department managers in looseleaf format. It will be updated periodically as retention schedules and procedures are modified. New pages should be provided on a regular basis to keep the manual current.

2.6.2 Training. The records manager should meet with the department records coordinators periodically to provide ongoing training in the implementation of the records retention program. During these sessions, problems related to the program can be discussed and rectified, and, if necessary, changes made to the procedures or retention schedules. Training will also be necessary on an individualized basis for new department records coordinators and for departments experiencing specific records problems.

2.6.3 Program Review. The records retention program should be reviewed at least annually. More frequent reviews may be appropriate for changed circumstances, such as establishment of offices in new states or new major projects. Since laws related to records retention also change, research must be completed each year to locate new or revised requirements. It is particularly important to check all citations used in developing the records retention schedule to determine whether any specific changes have taken place. Modifications to the records retention program should be recorded and filed in the records retention manual.

2.6.4 Destruction Procedures. Disposal of records in an orderly manner in the normal course of business

after the retention period has expired. This procedure is necessary to comply with the legal requirements of the records retention program and to demonstrate that records have not been destroyed to conceal unfavorable evidence in anticipation of litigation or government investigation.

2.6.4.1 Destruction Time. Many organizations will destroy records under the retention period during one specific month or week (e.g., first week of January). Larger organizations will need to destroy records on an ongoing basis to prevent the excessive accumulation of records.

2.6.4.2 Destruction Authorization. Prior to destruction of records, a Destruction Authorization Forms should be distributed for appropriate review and approval. This form contains a listing of those records eligible for destruction and approval lines for the department manager, legal counsel, and fiscal manager. In the event that particular records should not be destroyed at the current time, any of these

three individuals can specify that these records should be preserved and reviewed at a later date for destruction. The decision to postpone destruction of records should be reserved for extraordinary circumstances such as imminent or pending litigation or government investigation or new unforeseen circumstances which now make these records relevant. To facilitate the records destruction program, the destruction authorization form should state that the records indicated will be destroyed in 30 days (or other specified time). If the approval is not received, the records manager should determine why and initiate follow-up proceedings.

2.6.4.3 Records Verification. Before destruction, each carton of records should be examined to be certain that the records it contains correspond with the label and the list of records authorized for destruction.

2.6.4.4 Destruction Documentation. When records are destroyed, the date and the records manager's signature should be placed on the destruction authorization form. Destruction information should also be noted in the records center index and appropriate records transfer list. The record of destruction should be kept long enough to show systematic destruction and to explain the destruction procedures if this information is requested in litigation or government investigation. Some organizations will keep this record of destruction for 5 years, others 10 years or longer. The determination should be made by legal counsel.

2.6.4.5 Confidential Information. Confidential or proprietary information, requiring supervised or specialized forms of destruction (such as shredding or pulping), should be destroyed under the supervision of the records manager or designated representative. The records manager should also sign a statement related to the form of destruction and attach documentation for destruction services received from outside sources.

2.6.4.6 Program Suspension. Procedures should be in place to suspend automatic destruction of all records when litigation or government investigation is imminent or pending. The records manager must develop a clear line of communication with the organization's legal counsel to facilitate the exchange of information and to suspend the destruction of records. The organization's legal counsel is responsible for determining the scope of the litigation or investigation and the types of records affected and for communicating this information to the records manager. It is often appropriate to suspend destruction of all records for a short period of time until legal counsel has completed its review.

NOTE: It is extremely important that the organization implement a system for communicating information

related to litigation and government investigation to legal counsel.

2.6.5 Records Retention Audit. Compliance with the records retention program should be reviewed at

2.6.6 least annually on a regular basis. International Data Depository offers quarterly, or annual audit services. Part of the audit consists of comparing those records which were scheduled to be destroyed or transferred under the records retention program with those that were actually destroyed or transferred. Departments or subdivisions that have failed to destroy records under the program are advised accordingly with notification to upper management. In addition, they may be precluded from obtaining new filing equipment until they fully comply or adequately explain special circumstances related to non-compliance. To achieve this cost-savings goal, it is recommended that the records manager be given "sign off" authority for the acquisition of new filing equipment. This sign-off authority is also desirable to ensure full utilization of existing filing equipment and to develop effective standards within the organization.

The other part of the audit examines records that were destroyed prematurely. Regardless of the reason, records must only be destroyed at the time specified under the retention schedule. Persons destroying records prematurely or inappropriately should be notified, reprimanded, and then fired if necessary to enforce this policy.

2.7 Establishing the Records Retention Program in Court. When records have been destroyed under an existing records retention program, the organization may have to produce evidence in court or before a government agency to prove not only the existence of the records retention program but also that records were destroyed under the program in the regular course of business. If the program has been properly developed and operated, the procedures for introducing or explaining the program in court will be relatively simple.

To establish the existence of the program and produce evidence that the particular records were destroyed under the program, the records manager or records custodian may be called to testify as a witness. The following materials should be brought to the proceeding:

- (1) Work papers and work sheets documenting the development of the records retention program, including legal research
 - (2) Signed approvals for the retention schedules and the entire program
 - (3) The description and the listing of all records destroyed over time, including the specific records dealing with the proceeding
 - (4) The records retention manual, including modifications which existed at the time the particular records in question were destroyed
- The records manager or records custodian should explain the procedures followed in developing the records retention program and produce copies of the appropriate documentation, if requested. The description and listing of all records destroyed is essential to prove that records have been destroyed in the regular course of business and that the records in question were treated like others destroyed under the program. The records manager or records custodian must be familiar with all aspects of the records retention program development and operation.

2.8 Coordination with Other Components of the Records Management Program. Because the records retention program is a component of the organization's records management program, it must complement other areas, such as forms design and archives management. Clearly, information gathered through inventories and interviews is also valuable in developing other aspects of the records management program.

2.8.1 Active Filing System. Active records contain the organization's most important, current, and frequently used information. The records retention program specifies when records are to be transferred to inactive storage. When possible, a records series should be transferred to inactive storage and destroyed as a group. This reduces manpower requirements and improves the accuracy of the system. The active filing system may be directly integrated with the retention program, for example, by organizing the files under the same numbering system as the retention schedule.

2.8.2. Inactive Records System. Organizations can either operate their own inactive records center or contract for records storage with International Data Depository. The records retention schedule will indicate the time period that records are maintained in the active records area and when they should be transferred to inactive storage. It is desirable to maintain inactive records in record center cartons, with transfer lists indicating the contents. From a records retention perspective, each carton should contain only records which have the identical retention periods so that complete boxes of records can be destroyed without purging.

2.8.3 Micrographics. Records that must be maintained for longer periods of time (e.g., 10 years or longer) are candidates for encrypted imaging on Compact Disks. Other records may be imaged as well when active to maintain security and improve information retrieval. The decision to image records requires careful analysis of the alternatives. All Vital Records must be maintained in original form, for their respective retention periods. The records retention program covers all records, regardless of

media. The total retention period designates the period for the record information itself rather than the form or medium on which it is maintained. Many people mistakenly believe that all records maintained on optical disk or microfilm are permanent"; this attitude results in additional costs for maintaining microfilm and the potential legal exposure related to records which could have legally been destroyed under a records retention program.

International Data Depository assists customers with choosing the correct medium for records. When a records retention system is developed, the retention schedule should be consulted. When possible, records

with the same or similar retention period should be imaged together to facilitate the destruction of an entire disk or roll of microfilm at one time. Unit records maintained on CD, microfilm, such as film jackets or updatable microfiche, will have the same retention period as the case file and can be destroyed

as an individual unit record. Microfilm records should be noted in the records retention schedule in the "media" column. Records to be microfilmed in the future may also be noted.

2.8.4 Vital Records. Vital records are those records which are essential for the continued operation of an organization in the event of disaster. Many organizations will designate vital records on the records retention schedule to ensure that the retention period takes into account the period during which these records must exist and to provide a warning against inadvertent destruction.

3. Determining Records Values

This section provides information on how to determine the following four types of record values:

- (1) Operational value
- (2) Legal value
- (3) Fiscal value
- (4) Historical value

The criteria for determining records values in each of these four areas is different. The records manager should, therefore, systematically determine the record values in each area and then determine the total records retention period. Most records will have a relatively short retention period (e.g., 3 years).

Contrary to some opinions, few, if any, records should be kept for long periods of time. When very long

retention periods are appropriate, the records retention manual should specify the term *indefinite instead* of the term *permanent*. It is very difficult to preserve information permanently and, except for selected archival records, rarely desirable even to try. With an indefinite retention period, some records, such as historical documents, can be kept for long periods and then later reappraised to determine the desirability

of longer-term retention and preservation.

3.1 Operational Value. International Data Depository uses the *term operational value* instead of the more traditional term *administrative value* to describe better the period of time during which an organization or a department uses a record to perform its primary function.

In many cases, records also have current or potential research or reference value and must be available for periods of time in case they are needed. Although research value is often treated as a separate category of records values, this publication recognizes that the primary research value of a record relates to its operational use by the organization. If, on the other hand, the research purpose has not yet been identified or there is little or no possibility that the records will be used for research purposes, the record may still *have historical value* (discussed later in Section 3.4), but not operational value.

3.1.1 Definition. Records with operational value are those needed to carry on the daily business of the

organization. Some of these records, such as administrative or informational memoranda, have relatively short-term values; others, such as statistical or internal reports, may have longer-term value. Some records, such as annual reports, incorporation documentation, and contracts, may also have legal, fiscal, or historical value.

3.1.2 Determining Operational Value. Determining operational value is extremely subjective and, therefore, difficult for most organizations. Generally, the records users are in the best position to determine the period of time the records are needed to perform their function. However, users often overestimate the actual value of the records and recommend that their records be kept for long periods of time. Records users are often confused by their own operational requirements versus imagined legal requirements. The operational value reflects only the time records are required to meet user needs and not legal requirements. The following steps may prove helpful in determining the operational values:

(1) Identify the various records series maintained by the organizational unit and provide the organizational unit with a precise definition of each records series. This will reduce confusion in determining exactly what records are being addressed during the retention review.

(2) Perform some preliminary research to determine the most likely period during which each records series has operational value in other organizations. The records manager's recommendation for operational value should be recorded on the worksheet along with the listing and definitions of the records series. The period recommended should be long enough to meet most needs and, hopefully, close enough to what the user will actually request. By starting with the recommended operational period, the user must therefore justify why the record is required for longer periods of time.

(3) After the user has had an opportunity to review the worksheet containing the recommended periods, the records manager should meet with the records users and negotiate the final user period. Generally two periods are determined: the retention period during which the records should be maintained in active storage and the period of time the records should be maintained in secondary or inactive storage. Some organizations also compute the total retention period.

At this stage, the role of the records manager is to negotiate with the user to determine the appropriate operational requirement. Clearly, the records must be available for the period of time actually needed by the users to perform their functions. On the other hand, the user should be aware of the costs and potential legal consequences related to keeping records too long. The records manager should be satisfied after negotiating a reasonable" operational value; agreement on a period which satisfies the user is far superior to acquiescence to the period mandated by the records manager. Through this negotiation process, the users feel that their needs have been considered and, as a result, they will cooperate better in developing the overall program.

(4) The operational value should be reviewed periodically to determine whether changes have taken place. It is often possible to renegotiate the operational retention period downward as records users have a better opportunity to evaluate their actual needs. Statistics can also be maintained on actual records usage to provide objective data to facilitate the negotiation process. Normally usage is monitored over a period of weeks or months and an annual usage rate determined.

3.2 Legal Value

3.2.1. Definition. Records with legal value are those required to be kept by law or those which may be needed in case of litigation or government investigation. Legal value is normally determined by four factors:

(1) Statutes or regulations requiring records to be kept for specific periods. These requirements must be followed exactly or the organization may be subject to harsh consequences.

(2) Statutes or regulations requiring records to be kept, but no specific retention period is stated. These requirements generally present the most difficult concerns. In most cases, records covered by these requirements need not be retained longer than 3 years. Careful review by legal counsel is needed when dealing with these requirements.

(3) Limitations of actions stating the period during which legal action can be started

These are not records retention requirements but are periods of time during which the organization may want to keep the records.

(4) Pending or imminent litigation or government investigation which affects records. Records that are relevant to pending or imminent litigation or government investigation must normally be retained (even after the records retention period has expired) until the matter is resolved or permission to destroy is granted by the appropriate authority.

The legal retention periods can be determined through legal research and risk analysis (when no specific legal retention periods are stated). Competent legal counsel must be involved in reviewing and determining legal values for records, especially when the records manager performs the initial research and analysis.

3.2.2. Determining Legal Value. Special procedures should be followed in developing the legal value of

records. This is particularly important if the legal research has been performed by a records manager, especially one who has little previous experience in legal research. The following procedures are recommended:

3.2.2.1 Review Research Procedures with Attorney. The researcher should first meet with the organization's legal counsel to review the procedures for compiling the appropriate legal requirements. In some cases, many of the research materials might already exist in the organization. The attorney can also be helpful in directing the research, establishing legal policy to be followed, and answering questions on how to use the research tools.

3.2.2.2 Identify Basis for Legal Requirements. Initially, the researcher should also consult with appropriate staff within the organization to determine what published materials are already available and which regulatory agencies should be contracted to determine retention requirements. The researcher should also review the records inventory to determine the scope of the legal research.

3.2.2.3 Locate Legal Requirements. The various index and research materials should be reviewed to locate relevant statutes, regulations, and other retention requirements. Researchers should initially scan the text of any legal requirements located to determine the relevance to the records retention program. Since state regulations are rarely available in law libraries, the researcher may request state agencies to send copies of rules and regulations which affect the organization's records. (Most major public libraries maintain a directory of state agencies which includes agency name, director, and address.) The letters should specify that the organization wishes to comply with the state requirements and requests the agency's assistance.

3.2.2.4 Reproduce Full Text of All Legal Requirements. The full text of all relevant requirements should be reproduced and arranged by legal citation. The researcher should either underline or highlight the specific sections which deal with records retention requirements.

3.2.2.5 Prepare a Legal Requirements Index. After the research is complete, an index should be prepared indicating the following types of information:

Jurisdiction: state or federal

Source of information: regulation, agency, etc. Research date (to indicate how current the requirement)

Type of records affected

Retention periods

Citations

Comments

This type of index can be prepared on many word processors using the list processing or records processing capabilities. The index can then be sorted by type of record affected so that all legal requirements related to a specific type of record will appear together in the index.

3.2.2.6 Relate Legal Requirements to Specific Records. Transcribe the legal requirements related to specific records from the index and incorporate them into the general records retention schedule under a column heading of Legal Requirements. When two or more legal requirements are specified, the longest one should generally be selected. Citations for all legal requirements (even those stating a shorter retention period) should also be included in the records retention schedule to enable the organization to revise the retention schedule should legal requirements change.

3.2.2.7 Submit for Attorney Review. Submit a copy of the retention schedule, index of legal requirements, and reproductions of all legal requirements to legal counsel for review. By presenting all the legal research in this manner, the legal counsel can quickly determine whether the research is complete and accurate.

3.2.2.8 Retain Legal Research. The legal research materials, including the index and reproductions, should be retained while the retention schedule is in effect (i.e., indefinitely) as a record of the procedures followed in performing the research.

3.2.3 Types of Legal Requirements. There are various types of legal requirements and guidelines which must be considered as part of a records retention program.

3.2.3.1 Statutes. Laws enacted by the U. S. Congress or state legislatures are published as statutes. Statutes, however, generally contain very few records retention requirements.

3.2.3.2 Rules and Regulations. U. S. government regulatory agencies are empowered under statutory law to promulgate rules and regulations which have the force of law. Federal rules and regulations are published daily in the Federal Register (FR) and compiled annually in the U. S. Code of Federal Regulations (CFR). The rules and regulations must be published in the FR or CFR to put the public "on notice" before they can be enforced. State regulations may be available from private publishers within a state, adopted by legislatures as state statutes, or distributed on request by the agency. On both the federal and state level, however, some guidelines and procedures are not published and must be requested from the respective agency.

3.2.3.3 Statutes of Limitations/Limitations of Actions. "Statutes of limitations" or "limitations of actions" may be found in statutes or regulations. Many myths have resulted from the concept of limitations of actions or statutes of limitations. The limitations of actions period does not prescribe a records retention period. Instead, the limitations of actions prescribe a time period during which an organization or individual can sue or be sued on a matter, or a time period during which a government agency can investigate or audit. For example, if a business is harmed because another organization breaches a contract, in most states the business will have 6 years from the time of the breach to bring a law suit. After the 6-year period, the business loses all rights to sue for the breach of contract. Even though the business may want to keep some records related to the contract during the period specified by the limitations of action, there is no legal requirement to retain those records. Each organization must develop its own strategy for handling limitations of actions problems. Traditionally, most attorneys have advised their clients to keep all records in case of litigation. With the large increase in discovery procedures that enable one party to get access to records of the other, however, some attorneys are now advising their clients to destroy records much earlier under an approved records retention program. Clients may be advised to keep records for the entire limitation of actions period if they will likely be the plaintiffs (they will likely sue the other party) and to destroy records at an earlier date if they will likely be the defendant (they will likely be sued by another) and the other party has little proof in its possession. Of course, records should not be destroyed at the point litigation becomes foreseeable or the organization might suffer some of the consequences discussed later in Section 3.2.5.

3.2.3.4 Judicial or Administrative Opinions. When a dispute arises between individuals or between an individual and the government, a judicial or administrative proceeding may result. Judicial or administrative opinions (which interpret existing law) are generally binding for cases involving similar fact situations. Few opinions, however, involve legal requirements for records.

3.2.3.5 Letter Opinions. An individual may request a ruling from an agency in a particular matter. If the agency issues a letter opinion to the individual, the opinion is binding on the individual and establishes the relative position of the agency vis-a-vis the individual. The individual can negate the letter opinion only by filing for a judicial or administrative review which overturns the agency's view. A letter opinion is generally not binding on other individuals (unless converted to a published rule or regulation) but may represent the position the agency will generally take in similar circumstances. As a practical matter, it is rarely advisable to request a letter opinion from an agency regarding records retention requirements since many agencies interpret the law very restrictively. In the absence of a specific records retention requirement or a prohibition against a particular action, an organization is free to develop the program or take an action in good faith. Once a letter opinion is received, however, the organization is generally bound not to deviate from that opinion.

3.2.4. Legal Research. Generally, legal requirements are determined by lawyers or paralegals performing legal research within the legal information systems. As a practical matter, however, records managers will often be required to perform the initial legal research and present their findings to legal counsel for review. (See Bibliography for references to legal research.)

Most large companies have a law library that contains many materials necessary to perform legal research for records retention purposes.

Alternatively, most major cities and state capitols have law libraries that are available to the public for research purposes. Records managers should become familiar with the legal resources available in their communities. Publications on legal research and law librarians can help educate the records manager in the precise techniques involved.

Although some legal requirements can readily be found using standard legal research methods, other requirements are difficult, if not impossible, to find for even the most experienced researcher. A variety of research methods are generally required to find the relevant information.

3.2.5 Consequences for Failure to Meet Legal Requirements for Records Retention. The preceding sections specify the procedures that should be followed to produce a records retention program that meets legal requirements. To justify the time and expense for meeting legal requirements, it is important to understand the potential impact of a records retention program that fails to meet legal requirements. The consequences can be catastrophic to an organization and may include:

- Loss of rights
- Loss of time and money
- Penalties for obstruction of justice
- Penalties from contempt of court
- Adverse consequences in trial

3.3 Fiscal Value

3.3.1 Definition. Records with fiscal value are those which relate to the financial transactions of an organization, especially those required for audit or tax purposes. These records may include ledgers, budgets, invoices, canceled checks, payroll records, and vouchers.

For a period of time, these records also have operational value. For example, fiscal records ensure the timely payment of obligations and the proper receipt and crediting of receivables. Many of these records may also be maintained because of their legal value under contract law, tax law, or other legal requirements. They possess fiscal value primarily when supporting an organizational financial audit

or tax return. In the latter case, although the record may not legally be required, the absence of the record

may deny the organization a substantial tax benefit and may result in higher taxes and penalties. Government entities and some contracting parties are required to keep records until an audit can be completed.

3.3.2 Determining Fiscal Value. The fiscal or tax officer for the organization is in the best position to determine the retention period. Records maintained for tax purposes may be subject to special requirements. Many organizations, for example, extend the period for tax audit "voluntarily" by agreement with the agency; this is often done for fear of repercussions in future years. In many cases, retention periods, such as tax clearance (TC), are added to the total retention period (e.g., 3Y + TC). When records are coded TC, it is critical that the fiscal officer or tax manager formally approves the destruction of records before the actual destruction takes place.

3.3.3 Special Tax Issues. Revenue agencies often issue specific requirements related to the content and form of tax records. Published rules should be followed related to microfilm, audit trails, summary versus detailed records, etc. If the agency requests that tax-related records be submitted on magnetic media (rather than paper), copies of the computer printout in paper or microfilm (computer output microfilm) should normally still be maintained for the retention period. This will facilitate retrieval of information in future years should the magnetic media be incompatible with a newer computer.

3.4 Historical Value

3.4.1 Definition. The historical value of records is the long-term value of records to document past events. -, hey are often useful as a basis for management decisions regarding future projections or as a record of the organization's origins and activities.

Historical records are generally maintained in an organizational archives often using special techniques to preserve the records for long periods of time. In most cases, the archives will be extremely small since very few records possess historical value (generally a small percent of all records).

3.4.2 Determining Historical Value. The task of determining historical value or "appraising" the records is often a difficult task for the records manager or archivist. Two different issues must be taken into consideration:

- (1) Which records currently being generated should be kept for future needs
 - (2) Which records already being retained for historical purposes should continue to be retained
- It is extremely difficult to project whether records will have historical value in the future. In some organizations, records with probable historical value are identified on the retention schedule to provide the records manager or archivist one more opportunity to reevaluate the designated records prior to destruction. In other organizations, selected records series (such as project reports, product brochures, or product design information) are specifically designated for long-term historical preservation. Regardless of the approach, all historical records should be reviewed periodically to determine whether they, in fact, have continued historical value.

The retention of records for government agencies is often regulated by other government agencies. Consequently, the process of evaluating historical requirements for government agencies will be different from evaluating them for private organizations.

Glossary

Active Record. A record that is regularly referenced or required for current use. Archives. The location for preserving records with historical value.

Appraisal. The process of determining the value of records based upon operational, legal, fiscal/tax, or historical value.

Discovery. The legal process, generally conducted prior to the start of a trial, designed to enable opposing parties to obtain records and information related to litigation.

Fiscal/Tax Value. The importance or usefulness of records in case of financial or tax audit. Historical Value. The importance or usefulness of records to document past events of the organization.

Inactive Record. A record that does not have to be readily available but which still must be retained.

Legal Value. The importance or usefulness of records to comply with legal requirements for maintaining information or to provide protection for the organization in case of litigation or government investigation.

Media. The materials on which information may be recorded. The media may include paper, microfilm, magnetic disks or tape, or optical disks.

Office of Record. Office responsible for maintaining the record copy (official copy) of a record for the total retention period.

Operational Value. The importance or usefulness of records to assist the organization in performing its primary function.

Record. Any information on any media, either an original or copy, made or received by an organization that is useful in the operation of the organization. (Library materials, publications, blank forms, and paper supplies are not considered records.)

Record Copy. The official copy of a record. (Also see Office of Record.)

Record Series. A group of similar or related records that is used and filed together as a unit. A record series is generally evaluated as a unit for determining the records retention period. Records Inventory. A detailed survey of the organization's records, including descriptions, scope, volume, frequency of use, organization, etc. The records inventory is used to provide information when designing or modifying the records system.

Records Management. The systematic control of all records from creation or receipt through processing, distribution, maintenance, and retrieval, and through ultimate disposition. Records Manager. The individual within an organization who is assigned the responsibility for managing and operating the records management program.

Records Retention Manual. A collection of current procedures related to the operation of the records retention program.

Records Retention Program. A component of the total records management program that controls the maintenance and ultimate disposition of records.

Records Retention Schedule. A comprehensive list of records series maintained by an organization indicating the timetable during which they are maintained in primary office space or transferred to inactive records centers. Records can be destroyed after the termination of the retention period.

Record Value. The importance or usefulness of records for operational, legal, fiscal, and historical purposes. The record value for each record series must be determined when developing a records retention schedule. **Vital Record.** A record necessary to continue the operation of an organization in case of disaster or emergency.

*These definitions may differ from the *Glossary of Records Management Terms*, Association of Records Managers and Administrators, ASN 1-1985.