



# State of Arizona Accounting Manual

Topic 00 General Information  
Section 20 Documentation

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## **INTRODUCTION**

Whereas at one time, the terms document and documentation unambiguously referred to a physical, paper record, currently much information is exchanged or retained electronically. This section of SAAM establishes the policies for the sufficiency of documents related to accounting, payroll and travel, particularly as used in AFIS, Maximo, TRIRIGA, and the payroll functions in HRIS.

## **POLICY & PROCEDURES**

1. Documentation is any assemblage of printed, written or computer generated papers, forms or files that furnishes evidence, facts or information concerning the reason for, amount of, or parties to a financial transaction and that serves as the official record of and support for such a transaction.
  - 1.1. As stated, documentation may take any form, including a scanned document or an electronic file or the contents thereof.
    - 1.1.1. It is critical that, when retaining a scanned document, all of the detail and supporting documentation is made part of the digitized record. This would include all signatures, line items, details and attachments.
  - 1.2. Except in the case of permanent records as defined by LAPR, if an electronic copy or image of a paper document is made, the paper document need not be retained.
    - 1.2.1. Records are considered permanent if they have enduring administrative, fiscal or legal value to government or if they possess significant secondary research value beyond those for which they were created.
    - 1.2.2. While it is possible that they may be stored in an electronic or digital format, LAPR should be consulted before destroying paper documents as to the medium to be employed when retaining permanent records.
2. Documentation, no matter its physical form, must be retained for the applicable period prescribed in the Record Retention Schedules published by LAPR.