



Section	14	INTERNAL CONTROLS	Effective Date	01/31/2018
Sub-section	03	Retention of Supporting Documentation	Revision Date	07/01/2022
SAM Ref	N/A			

BACKGROUND

Public records, including invoices, receipts, and other items as defined in s. 16.61(2)(b), Wis. Stats., are the foundation of government accountability. The proper retention, classification, and tracking of records is paramount to transacting business in an open and transparent manner on behalf of the State of Wisconsin.

The management of public records are governed by both Wisconsin State Statutes and the Wisconsin Administrative Code. Additionally, agencies may be bound by records requirements of other authoritative sources, such as the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”)*. Agencies are responsible for understanding these requirements and ensuring that these requirements are met.

In the STAR Finance environment, records can be attached to specific transactions in various subsystems. For example, invoices can be attached to vouchers within the Accounts Payable subsystem, and receipts can be attached to P-Card transactions within the P-Card subsystem. The STAR Finance environment was not initially set up as a records management system; however, in May 2022, a solution was deployed within the STAR Finance environment to apply Records Disposition Authorizations (RDAs) to attachments, allow for maintenance on these RDAs, assign event dates, and record disposition decisions. This solution was implemented for all subsystems within the STAR Finance environment, except for Maintenance Worksheets, Transfer Worksheets, and Inventory Returned Material Authorization (RMA). Agencies *may* elect to use STAR Finance environment as the official records repository for transaction attachments.

All agencies have various transaction cycles within their fiscal and accounting operations, such as accounts payable, accounts receivable, P-Cards, etc. Within each transaction cycle, agencies are responsible for retaining official records in accordance with the applicable RDA. An agency *may* elect to maintain the official record only in electronic format for certain transaction cycles to ease administrative burden on agency staff.

The policies outlined in this document are intended to help meet agency business needs, provide effective internal controls, and assist agencies in compliance with applicable records retention laws. Agency staff are encouraged to coordinate with their agency Records Officers to implement these policies.



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

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POLICIES

Pursuant to s. 16.61(5)(a), Wis. Stats., any state agency may transfer to, or maintain in electronic format any public record in its custody and retain the public record in that format only, subject to the rules promulgated under s. 16.611, Wis. Stats. Rules concerning the standards and requirements of electronic records management are promulgated under s. Adm 12, Wis. Adm. Code.

1. Official Records (either paper or electronic) used to administer fiscal and accounting affairs of the state are required to be retained and dispositioned in accordance with applicable RDAs. Through attachment of records within the STAR Finance environment, RDAs are applied for proper indexing, classification, and retention. Records that are unique to the mission of a specific governmental unit may fall outside the General Records Schedules (GRS). In such circumstances, agency financial managers should work with their agency Records Officer to develop Agency Specific RDA(s) for these unique records and submit to the Public Records Board (PRB) for approval. Agency Specific RDAs can be made available for selection within the STAR Finance environment.
2. For official records maintained in paper format, agencies must develop a methodology for retaining and filing records for the applicable RDA such that the record can be easily identified with a specific transaction and can be easily retrieved upon request. To support effective internal controls, it is recommended that those paper records be retained and filed in a central location. For example, it is recommended that P-Card receipts or Expense Report documentation be filed centrally with agency finance staff as opposed to leaving these official records with individual employees.
3. Agencies are not required to transition or retain their official paper records in electronic format. However, if an electronic record is created as a *working copy* and attached into STAR for convenience purposes, this copy will need to be dispositioned concurrently with the official paper record.
4. If an agency elects to maintain official records in electronic format for one or several of their transaction cycles, they must notify their agency Records Officer and ensure that the appropriate *Electronic Records Statement of Intent* (form PRB-004) is on file with the Public Records Board. Disposing of paper records that are transferred to electronic storage is not permitted until such statement of intent is on file with the Public Records Board.
5. For records stored in electronic format, agencies are responsible for developing and implementing controls to ensure that records are compliant with the standards and requirements promulgated under s. Adm 12, Wis. Adm. Code, including but not limited to, ensuring the records are:
 - a. Accessible – the electronic records are arranged, identified, indexed, or maintained in a manner that permits the custodian of the public records to locate and retrieve the information in a readable format within a reasonable time.
 - b. Accurate – the electronic records correctly reflect the official records when displayed on a retrieval device or reproduced on paper.



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- c. Authentic – the electronic records correctly reflect the creator’s input and can be substantiated.
 - d. Legible – the quality of the letters, numbers or symbols can be positively and quickly identified to the exclusion of all other letters, numbers or symbols when displayed on a retrieval device or reproduced on paper.
 - e. Readable – the quality and group of letters, numbers or symbols is recognized as words, complete numbers, or distinct symbols.
 - f. Reliable – the electronic records produced correctly reflect the initial records each time the records are requested to be produced.
6. Any enhancements to paper records (such as “okay-to-pay” designations) that are subsequently transferred to, and retained in, electronic format must be captured within the electronic record and meet the standards established in item 5 above.
 7. Security access within the various subsystems of the STAR Finance environment, including the ability to maintain attachment RDA and event date information, and make disposition decisions when these records become available for disposition, should be restricted in accordance with the principle of least privilege to limit access.
 8. In order to ensure the integrity of attachments that are uploaded into the STAR Finance environment, once attachments are uploaded to a transaction, they cannot be deleted or removed, except through the records disposition process once the attachment becomes eligible for records disposition. In the event that an attachment is erroneously uploaded to a transaction, the STAR Support Office (SSO) can be contacted at STARSupport@wisconsin.gov to remove these attachments upon review.
 9. Semi-annually, a disposition review period will occur in STAR Finance environment to review records that are eligible for disposition. Agencies’ staff will be alerted when a disposition review period is beginning. At such times, agency staff shall review their records that are eligible for disposition and (1) make disposition determinations (e.g., Destroy, Hold, etc.), and (2) approve these determinations within the STAR Finance environment.
 10. Pursuant to ss. 16.004(6) and 16.62(1)(c), Wis. Stats., agency participation in the STAR Disposition Review cycles may be included in records management reviews conducted by the Department of Administration.

PROCEDURES

Procedures regarding how to upload attachments into the STAR Finance environment, perform RDA and event date maintenance on attachments, and perform disposition review can be found on the [STAR Confluence webpage](#).