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Record Copies of Fiscal Documents

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Executive Summary

This policy describes department responsibilities related to maintaining Record Copies of documents concerning fiscal activities, including contracts.

Policy

On June 14, 2021, the Office of the Comptroller (CTR) issued a memo titled, "[CONTRACT AND ISA EXECUTION AFTER THE COVID-19 STATE OF EMERGENCY; Replaces Interim Guidance Issued March 19, 2020.](#)" That memo authorized the use of electronic signatures to execute documents related to state fiscal matters, provided those signatures met certain requirements. As a follow up to that guidance, CTR now issues this Policy on Record Copies of Fiscal Documents. This policy supersedes all language to the contrary in existing CTR policies. As individual policies are revised, they will be updated to reflect the guidance in this document.

A Record Copy is, "[t]he original, certified copy, or other medium prescribed by the Comptroller, of a Bill, Voucher or Contract and all supporting documentation associated with that Record Copy." 815 CMR. 10.02. The Record Copy is considered the official and complete document of any Bill, Voucher or Contract, and CTR has authority to prescribe the medium for maintaining Record Copies. Record Copies may include wet signed paper documents, certified copies of wet signed paper documents, or documents originally created in electronic form.

Effective immediately, Record Copies may be maintained by a department solely in electronic form if:

- There is no statute, regulation, or internal department policy that requires these documents to be kept in paper form;
- The department has satisfied the requirements in the Secretary of the Commonwealth's [Electronic Records Management Guidelines](#) for electronically creating, or scanning and storing, records; and
- The department complies with the Secretary of the Commonwealth's [Records Retention Schedule](#) and all applicable bulletins including, but not limited to, [SPR 1-02, "Security and Custody of Records."](#)

Note that all Record Copies, whether in paper or electronic form, must be maintained in compliance with the Comptroller's regulations on [Records Management of Bills, Vouchers and Contracts \(815 CMR 10.00\)](#). These regulations require that departments be able to access readily and provide copies of records in response to a request from CTR, the State Auditor, the House and Senate Committees on Ways and Means and, for contracts subject to its oversight, the Operational Services Division.

While CTR does not object to departments keeping Record Copies of fiscal documents in electronic form, provided the above requirements are met, departments should consult with their internal counsel before digitizing and destroying paper copies. Counsel should confirm that the department is employing industry best practices for scanning, saving, and recalling fiscal documents in order to enhance the electronic profiles of those documents. If there is a subsequent dispute involving the document, this could help to establish chain of custody or provide evidence tending to show that a scanned document or signature has not been altered from the original.

CTR will update all guidance, policies, and forms to reflect the guidance in this policy.