



# **EUROPEAN SOCIAL FUND OPERATIONAL PROGRAMME 2014-20**

## **GUIDANCE ON DOCUMENT RETENTION & ELECTRONIC DATA EXCHANGE**

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## Document retention

1. Record retention is an important consideration in the development and delivery of a project funded by European Social Fund (ESF). As stated in the ESF Letter of Offer and Operating Manual, project promoters are required to provide records to evidence that the expenditure in claims complies with the relevant regulations, rules and terms of the Letter of Offer, to enable the European Social Fund Managing Authority (ESFMA) to meet its reporting obligations and to demonstrate compliance with European Commission (EC) requirements.
2. Good record keeping is an essential project management tool. By keeping orderly and comprehensive records, project promoters will find it easier to assess and report on the project status and progress in monitoring the project.
3. All parties are bound by the EC Regulations which govern the audit trail. Compliance with the relevant elements of the EC Regulations ([Art 140 1303/2013](#)) is therefore required. The audit trail is a comprehensive set of documents which provides a complete history of an operation, including evidence that proper procedures have been applied and all applicable rules and regulations complied with.
4. [Article 72\(g\) CPR](#) requires ESF PDB to ensure that an adequate audit trail is available for the entire Operational Programme. All individual beneficiaries must therefore ensure that an adequate audit trail is available for all activities carried out in relation to their co-financed operations. Responsibilities in relation to the maintenance of an audit trail are included in the LoO
5. Article 140 stipulates that “*documents shall be kept either in the form of originals or certified true copies of the originals, or on commonly accepted data carriers including electronic versions of original documents or documents existing in electronic version only*”.
6. The term ‘commonly accepted data carriers’ is further explained in [Article 19\(4\) of EC Regulation 1828/06](#). Documents should be confirmed as being authentic copies of the original documents (see [para 28](#) and [Annex C](#)) and can be:
  - Photocopies of original documents;
  - Microfiches of original documents;
  - Electronic versions of original documents;
  - Documents which exist in electronic version only.
7. Projects can be subject to an audit even after the project is completed and it is therefore a requirement of funding that core documents are retained and made available for inspection until 31<sup>st</sup> December 2030. Failure to produce adequate and satisfactory evidence can result in the repayment of funding.
8. To ensure that this process is followed, all Project Promoters are required to produce and provide, as evidence, policies for specific areas including document

retention. This reference can be included in current policies that the project promoter already uses or separate policies specifically developed for the ESF project to follow.

9. For projects delivered by a consortium of partners, it is the Lead Project Promoter organisation that is responsible for the audit trail. The Lead Project Promoter must make sure that any delivery partners or sub-contractors keep adequate records. To do this, they will need to show that they have systems in place to verify the information provided and held by partners.

### **Electronic data exchange system**

10. There is an obligation on ESF PDB to make electronic data exchange systems available to project promoters but no obligations on project promoters to submit documentation by this means. However any documents submitted using this method must comply with this guidance in full.
11. The provision of all documentation, to ESF MA and ESF PDB, by electronic data exchange systems will ensure that it will be readily available to all verification and audit bodies thereby reducing the document management burden on project promoters as the documents will only be required to be submitted once.
12. From the date of issue of this guidance and unless the projects indicate otherwise, by email to the [esf@economy-ni.gov.uk](mailto:esf@economy-ni.gov.uk) mailbox or by written communication, ESF PDB will proceed on the basis that projects accept the requirements of e-cohesion and subsequent communication between ESF MA and ESF PDB and project promoters will be by solely electronic data exchange systems in-line with the contents of this guidance.

Project promoters must assure themselves that they are fully aware of their requirements under e-cohesion.

### **How will records be submitted to ESF?**

13. Subject to the need to retain original documents if a project promoter opts to use e-cohesion all relevant documentation should be submitted to the ESF Programme via the Programme database. This option will however be unavailable until Call 2 of the current 2014 – 2020 ESF Programme commences on 1<sup>st</sup> April 2018. Submission is therefore available until 31<sup>st</sup> March 2018, only by electronic methods i.e. by means of the department's Secure File Transfer Protocol (SFTP), where sensitive information is being sent, or by standard email systems or any other commonly accepted data carrier for non-sensitive information.
14. The acceptance of e-cohesion, by a project promoter, as their preferred method of communication with ESF MA and ESF PDB will necessitate that all communication and submission of documentation, by all parties, in relation to

verification of claims will be by electronic means, subject to the methods and limitations as detailed above.

15. Where a project promoter decides to submit documentation to the ESF PDB by email this should be accompanied by a declaration from a senior person in the organisation (e.g. finance officer), within the email, giving assurance that the documents contained in the email are true copies of the original and the originals have not been altered in any way.
16. Where a project promoter decides to submit documentation to the ESF PDB by the SFTP system a statement must be added to each document verifying the authenticity of the document and giving assurance that the documents transferred via the SFTP system are true copies of the original and the originals have not been altered in any way. The example used at [para 28](#) may be considered to meet this requirement. Multiple documents may be submitted within one file necessitating only one statement.
17. When ESF personnel conduct a vouching exercise, in relation to monthly or quarterly claims, all information, where possible, will be collected in electronic format and stored within the Northern Ireland Civil Service Electronic Document and Record Management System (EDRMS). Documents that have to be retained in hard copy format will be scanned on to the EDRMS and the original stored securely within a filing system agreed with the Department for the Economy (DfE) Information Management Unit. See [Annex A](#) for guidance on acceptable formats for documents including those which must be submitted in hard copy format.

### **How long do records need to be kept?**

18. All projects are required to retain documents until 31<sup>st</sup> December 2030 and these should be kept in an acceptable format ([See para 6](#)) so that they can be inspected if necessary.
19. Prior to the destruction of any documents, confirmation should be sought from the ESFMA.

### **What documentation should be retained?**

20. Core documentation that must be retained will include:
  - all ESF related documentation including work carried out during the development, pre-application, application and during and after the project;

- the Letter of Offer including any revised versions supported by appropriate correspondence from DEL/DfE of the approval of changes to the Letter of Offer;
- correspondence from/to the ESFMA, ESF Project Delivery Branch (ESFPDB) and all audit bodies;
- all claim forms;
- working papers showing how claims were calculated;
- the audit trail for all procurement undertaken for the project
- the State Aid approved scheme used where relevant.

21. You must keep records of the following things (*this list is not exhaustive*):

- evidence of all project expenditure. This must include invoices and bank statements or equivalent to show that payments were made;
- records of eligible beneficiaries and any supporting evidence to confirm their eligibility to receive ESF support;
- evidence of open and fair procurement of goods and services. Including proof of advertising and contract notices, quotations or tenders received and the scoring methodology used for selecting the successful candidate. This will include details of all preparatory work prior to the procurement process and the delivery/use of the procured service and goods;
- evidence of auditable, accountable match funding, including copies of match funding acceptance letters and bank statements showing receipt of match funding;
- compliance with publicity requirements. Copies of all publicity materials, including press releases and marketing must be retained to demonstrate the correct use of the EU logo and required text. See [ESF Publicity Requirements](#) for further information on publicity requirements;
- compliance with equal opportunities and environmental sustainability requirements;
- clear records of businesses supported for state aid purposes, including signed declarations where an organisation is operating under any state aid rules, such as de minimis, or any other state aid ruling;
- documentary evidence substantiating the outputs and results declared in ESF claims and on completion of projects;
- a record of the identity and location of all bodies holding the supporting ESF project documentation and make this available on request to the Managing and Audit Authorities.

## Electronic data exchange - legislative requirements

22. Commission Implementing Regulation (EU) [No 1011/2014](#), Chapter II sets out the detailed rules concerning the electronic exchanges of information between beneficiaries and MA, Certifying Authority (CA), AA and Implementing Bodies.
23. Article 8 of the Regulation defines electronic data exchange systems as mechanisms and instruments allowing the electronic exchange of documents and data, including audio-visual media supports, scanned documents and electronic files. This exchange shall include reporting on progress, payment claims and exchanges of information related to management verifications and audits. Paper documents may only be requested by the MA, CA or AA in exceptional cases, following a risk analysis, and only if paper documents are the true source of the scanned documents uploaded in the electronic data exchange system.
24. The ESF PDB has implemented a method of secure data exchange for documentation and user credentials have been issued to all project promoters. This system should be used for the transfer of all documents considered to be sensitive, such as the participant data monitoring form. All other documentation should be forwarded to ESF PDB by standard email or, if in hard copy version by standard postal services.

## Acceptable forms of documentation

25. Electronic document storage systems are acceptable as most documents are now electronically generated and have no paper original and will need to be made available through the electronic data exchange system. They are acceptable as audit evidence, provided that they are subject at all times to an adequate system of control over their completeness and validity as in [para 28](#). These systems of control may be subject to audit so that assurances can be obtained in this respect.
26. Documents can be held either as originals or certified true copies of the originals or on commonly accepted data carriers (see [para. 6](#)). Commonly accepted data carriers include electronic versions of original documents on optical data carriers and documents existing in electronic version only. For details of the acceptable format and processes for delivery to and receipt of documents by the ESFPDB see [Annex B](#).
27. Project promoters should ensure that information kept on commonly accepted data carriers is kept secure and can be relied upon for audit purposes. As most documents exist in electronic version only, the underlying computer system on which the electronic versions are held must meet accepted security standards

which ensure that the documents held meet with national legal requirements and can be relied upon for audit purposes. All electronic documents also need to have the equipment/software retained, to ensure it is functional for the full retention period.

28. Each version must be certified as conforming to the original document. A declaration by the project promoter along the lines of the *example* below will satisfy this condition. See [Annex C](#) for guidance on scanning documents.

<b>I certify that this is a true copy of the original document:</b>	
Signed:	_____
Name (Print):	_____
Date:	_____
Name of organisation:	_____
Position in organisation:	_____

29. This is the minimum requirement and Project Promoters may add to this declaration or include additional procedures in line with their organisations policies should they wish to do so. The certification process **must not** obscure any part of the information provided on the document.
30. ESFPDB need to ensure that documents in whatever format they are presented provide assurance of the regularity of the underlying expenditure. Accordingly, this involves assessing the risks associated with audit trail evidence provided as probative documentation in support of the expenditure. The key issue for the audit of claimed expenditure therefore is whether a document, in whatever format is capable of satisfying the following:
- a) Is the information on the document consistent with the other supporting information trail in connection with a transaction? (This would include checks to ensure that the detail on an audit trail document is consistent with other corroborating audit trail information/documents. These could include an associated purchase order, goods received note, purchase approval, bank payment detail, BACS listing, accounting cost code, VAT reclaim submission, spot check on the bona fides of the supplier, cross check to the purchased item, service provided, staff member for payroll verification, payment of statutory contributions of tax, pensions etc.); and/or



- b) Is the information presented on the document sufficient, if deemed necessary, to enable the authenticity of the document to be verified with the purported originator of the document? (For example, in the case of a supplier does the document clearly show the name, address and if relevant the VAT number of the supplier together with an invoice number that would enable verification of a recognised sequence from the supplier if subsequently required); and/or
  - c) In the case of internal activity do the records clearly show the required dates, activity and signatures that would enable them to be verified by the originating signatories if so requested?
31. This minimum certification procedure places the onus on the Project Promoter for ensuring the authenticity of the electronic copy. It is the Project Promoter's responsibility to ensure the document can be retrieved and relied upon for audit purposes.
32. In instances where the project promoter organisation is using an EDRMS which involves the scanning of invoices and other documentation at the point of receipt, it is acceptable for the processes outlined above to be undertaken at the initial point of scanning by either the Project Promoter or a third party acting on behalf of the organisation provided that the Project Promoter is satisfied with the procedures in place at the 3rd party organisation.
33. All electronic documents must be kept for the same duration as required for paper copies.

**ANNEX A****Guidance: ESF Documents for Retention**

<b>Forms</b>	<b>Purpose</b>	<b>ESF Acceptable format</b>
Letter of Offer	Offer of funding to be signed by both parties and retained	Original document and Electronic copy
Revised Letters of Offer	Revised offer of funding following changes to the project	Original document and Electronic copy
Match Funding commitment certificates	Confirmation of commitment of match funding for the year ahead	Original document and Electronic copy
Match Funding contribution certificates	Confirmation of match funding provided	Original document and Electronic copy
Claim forms	Claims for funding either monthly or quarterly	Original document and Electronic copy
Time sheets	Record of time spent on project duties by part-time staff and signed by their supervisor	Original document and Electronic copy
Participant application form	Application form completed by project participants, includes Section 75 information	Original document and Electronic copy
Authorised List of Signatories	Approved signatures from project directors who sign claim forms etc.	Original document and Electronic copy
ESF application	Formal application to set up a project and operate under ESF	Original document and Electronic copy
5% Advance payment	Application for advance on annual costs	Original document and Electronic copy
Public Funding Declaration	Confirmation of funding from public bodies e.g. government dept., councils, confirming their level of funding to project	Original document and Electronic copy
Financial Profile	Details of cash flow and how shortfalls and surpluses of funding will be managed	Original document and Electronic copy

This list is not exhaustive and for guidance on how any documents, which are not included on this list, should be treated Projects should contact their Claims Inspector in the first instance.

## ANNEX B

### Processes for delivery and receipt of electronic documents

Document	Process
Letter of Offer	<p>Will be prepared by the ESFMA, signed by the Head of the ESFMA and issued, in hard copy, to the Project by the ESFMA at the commencement of the project.</p> <p>Project promoters must complete the Certificate of Acceptance and it must be authenticated, as per para. 28, by the Project. The Letter of Offer (in its entirety) must be scanned and forwarded to the ESFMA electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>
Revised Letter of Offer	<p>Will be prepared by the ESFMA, signed by the Head of the ESFMA and issued, in hard copy, to the Project by the ESFMA following any change to the Project which necessitates a variation in the terms of the Project.</p> <p>Project promoters must complete the Certificate of Acceptance and it must be authenticated, as per para. 28, by the Project. The Letter of Offer (in its entirety) must be scanned and forwarded to the ESFMA electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>
Letter of Offer Acceptance Certificate	<p>See process for Letters of Offer and Revised Letters of Offer above.</p>
Match Funding Commitment Certificates	<p>The template, as provided, must be completed and signed by the Match Funding organisation and the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Match Funding commitment certificate (in its entirety) must be scanned and forwarded to the ESF PDB electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>

<b>Document</b>	<b>Process</b>
<p>Match Funding Contribution Certificates</p>	<p>The template, as provided, must be completed and signed by the Match Funding organisation and the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Match Funding commitment certificate (in its entirety) must be scanned and forwarded to the ESF PDB electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>
<p>Claim Forms</p>	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Claim Form (in its entirety) must be scanned and forwarded to the ESF PDB electronically along with a version in MS Excel format.</p> <p>Upon receipt these will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>If amendments to the claim form are required these must also be submitted using this same process.</p> <p>The original documents must be retained by the Project using an appropriate method of storage.</p>
<p>Time Sheets</p>	<p>The template, as provided, must be checked, approved and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Time Sheets (in their entirety) must be scanned and forwarded to the ESF PDB electronically, if requested.</p> <p>Upon receipt these will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>
<p>Participant Application Form</p>	<p>The template, as provided, and when completed in full must be retained by the project using an appropriate method of storage.</p> <p>If requested by the ESF PDB or any duly authorised person or organisation the Participant Application Form must be authenticated, as per para. 28, by the Project (in its entirety) scanned and forwarded to the ESF PDB electronically.</p>

<b>Document</b>	<b>Process</b>
<p>Authorised List of Signatories</p>	<p>The template, as provided, and when completed in full must be retained by the project using an appropriate method of storage.</p> <p>When completed the Authorised List of Signatories must be authenticated, as per para. 28, by the Project scanned and forwarded to the ESF PDB electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p>
<p>ESF application</p>	<p>The template, as provided by the ESFMA, and when completed in full must be retained by the project using an appropriate method of storage.</p> <p>When completed the ESF application must be authenticated, as per para. 28, by the Project scanned and forwarded to the ESFMA electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p>
<p>5% Advance payment</p>	<p>These payments can be requested by email or on the Financial Profile template. If using the Financial Profile template it must be authenticated, as per para. 28, by the Project scanned and forwarded to the ESF PDB electronically.</p> <p>Upon receipt these documents will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p>
<p>Public Funding Declaration</p>	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Public Funding Declaration (in its entirety) must be scanned and forwarded to the ESF PDB electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>
<p>Financial Profile</p>	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Financial Profile (in its entirety) must be scanned and forwarded to the ESF PDB electronically.</p> <p>Upon receipt it will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p>

<b>Document</b>	<b>Process</b>
Appendix 9.1	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Appendix 9.1 (in its entirety) must be scanned and forwarded to the ESF PDB electronically along with a version in MS Excel format.</p> <p>Upon receipt these will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p> <p>If amendments to the Appendix 9.1 are required these must also be submitted using this same process.</p>
Appendix 9.2	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. Appendix 9.2 (in its entirety) must be scanned and forwarded to the ESF PDB electronically along with a version in MS Excel format.</p> <p>Upon receipt these will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p> <p>If amendments to the Appendix 9.2 are required these must also be submitted using this same process.</p>
Appendix 9.3	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Appendix 9.3 (in its entirety) must be scanned and forwarded to the ESF PDB electronically along with a version in MS Excel format.</p> <p>Upon receipt these will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p> <p>If amendments to the Appendix 9.3 are required these must also be submitted using this same process.</p>

<b>Document</b>	<b>Process</b>
<p>Data Monitoring Forms</p>	<p>The template, as provided, must be completed and signed by the Project.</p> <p>When completed in full it must be authenticated, as per para. 28, by the Project. The Data Monitoring Form (in its entirety) must be scanned and forwarded to the ESF PDB electronically along with a version in MS Excel format.</p> <p>Upon receipt these will be filed in the Departments EDRMS in a container dedicated to the Project.</p> <p>The original must be retained by the Project using an appropriate method of storage.</p> <p>If amendments to the Data Monitoring Forms are required these must also be submitted using this same process.</p>
<p>This list is not exhaustive and for guidance on how any documents, which are not included on this list, should be treated Projects should contact their Claims Inspector in the first instance.</p>	
<p>If Projects intend using an electronic document type other than “pdf” for scanned documents they should seek clearance from the ESF PDB to ensure compatibility of systems.</p>	

The processes detailed in Annex B do not override any terms or conditions laid down by the ESF Operating Manual in particular, but not exclusively, in relation to the timely submission of claims and supporting documents.

## Guidance: Digital Document Scanning

### Terms used:

**Document Scanning** is the method of optically converting images, printed text, handwriting or an object to a duplicated and reliable digital form.

**Scanners** are optically equipped devices used to sense and capture data of a copied image into a predetermined digital file format. Scanners are normally connected to or part of a computer system that would allow image data to be saved as standard computer files.

Where digital scanning of documents occurs, it is essential that an appropriate process and quality assurance controls are properly considered, developed, tested and established.

The key principles involved are:

- Authenticity
- Storage and Access
- Evidence of process reliability and compliance

### Evidential Value and Legal admissibility:

*What are the potential risks to the organisation of document scanning?*

For a scanned document to have continuing value and be admissible in evidentiary terms when needed, then the digital image of the original document can be treated as secondary evidence in the same way as a photocopy. In this regard the provisions of [The Civil Evidence \(Northern Ireland\) Order 1997](#) will apply.

It is essential that any in-house or commercial document scanning solutions to be used are able to:

- Guarantee the authenticity and integrity of the content of your scanned documents throughout their storage period;
- Store and protect all scanned data relating to the original source documents without omission;
- Store data in a form that will be accessible, retrievable and readable when needed;
- Where scanned data has been encrypted for security reasons, be able to decrypt it to its original unencrypted form for as long as it may be needed;
- Reproduce the original source document as it was when scanned;
- Maintain appropriate and auditable records of scanning activities;
- Restrict access to facilities to only those with allocated responsibility.

When assessing the above, potential issues of contract exit, and technology lifespan and refresh should also be considered.

**How might organisations respond to these risks?**



Where commercial or third party service providers are involved in local scanning activities, these considerations should also apply to those contracted arrangements. Provision should also be made within such contracts or service agreements for audit and assurance purposes.

There should be documented procedures for the:

- Creation or importation of image or data files into the system;
- Confirmation of the integrity and authenticity of image or data files that are created by or imported into the system, at the time of creation or importation;
- Examination of paper documents for suitability and completeness prior to scanning;
- Handling of paper documents or other materials that may cause scanning difficulties;
- Removal of staples and other binding methods;
- Dealing with stick-on notes or other attachments (i.e. consider information contained on both the note/attachment and the information underneath it);
- Dealing with paper documents that have been physically amended (i.e. comments in margins/headers/footers etc.);
- Marking documents that are clearly photocopies;
- Ensuring that the integrity of multi-page documents is maintained, including those that include blank numbered pages;

There should be formally documented procedures for scanning, including:

- Where scanner settings are varied for different document attributes;
- Checks made to ensure that every document is scanned, including when scanning double-sided documents with simplex scanners;
- Scanning large documents, such that no information is cropped or lost;
- Allocation of a unique unalterable reference (for example, a sequence number) to each scanned image;
- Allocation of any formal protective marking or other sensitivity identifier.

Choose the scanner resolution (normally 600 dpi) to be used with care, balancing fine detail capture with file size.

Quality control procedures should be used and regularly rechecked to ensure good quality scanned images. Agree quality control criteria with all relevant people. Use sample documents or scanner test targets. Record results of quality tests (or store images of test targets). Take care with viewing conditions of test images, as these can significantly affect the results obtained.

Develop rescanning procedures where necessary to ensure that audit trails are not compromised.

Paper documents should normally be grouped into batches of a known batch size (size to be determined through experimentation and agreement).

Where necessary there should be documented procedures for the:

- Photocopying of paper documents prior to the scanning process. Where photocopying has been necessary, subsequent users should be made aware of this fact;
- Checking the quality of photocopies;

Where a large document is to be scanned as multiple images, there should be documented procedures to ensure that the whole document is captured, including any blank numbered pages.

Where paper faxes are input into an information management system, take into account original paper document handling procedures. Where electronic faxes can be received, check their authenticity prior to them being imported into the system. Keep a record of which documents were received by fax.

There should be a description of how image processing affects information content. For each different image processing process that may be used, the effect on an image should be recorded. Processing techniques can potentially affect the evidential weight of digital images.

When document scanning has been successfully completed, auditable procedures should also exist for the searching of scanned records and the safe return or secure disposal of the original documents.