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## Information and documentation — Appraisal for managing records

*Information et documentation — Évaluation dans le cadre de (pour)  
la gestion des documents d'activité*

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Published in Switzerland

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## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](http://www.iso.org/directives)).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see [www.iso.org/patents](http://www.iso.org/patents)).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 46, *Information and documentation*, Subcommittee SC 11, *Archives/records management*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at [www.iso.org/members.html](http://www.iso.org/members.html).

## Introduction

Appraisal for managing records is the recurrent process of evaluating business activities to determine which records need to be created and captured as well as how and how long the records need to be kept. It combines an understanding of business activities and their contexts with

- the identification of business needs, regulatory requirements and societal expectations relating to records, and
- the assessment of opportunities and risks associated with the creation and management records.

Regular, systematic appraisal for managing records has a range of benefits, including:

- compliance with legal/regulatory requirements for records;
- satisfaction of business needs in managing records, and providing for timely disposition of records;
- identification of requirements for continuing retention of records as archives;
- implementation of measures to protect and manage records according to their level of criticality for the organization and/or their retention requirements;
- improvement of organizational efficiency through proper use of resources;
- the effective management of risk related to records;
- greater accountability for decisions about the creation, capture and management of records.

In some records and archives management traditions, appraisal for managing records is solely used as an instrument to identify retention requirements for records or to create a disposition authority. The concept of appraisal as described in ISO 15489-1 is, however, meant to be used in a broader way. It can be used to identify different types of requirements related to creating, capturing and managing records over time and to implement them in ways that are suited to changing contexts. In this way, appraisal can support accountability and more efficient business.

The results of appraisal can be used in the development of policies, systems and processes, as well as to develop a range of records controls. These controls include metadata schemas, business classification schemes, access and permissions rules and disposition authorities. In some jurisdictions, appraisal for managing records, or parts of it, can be required by law or regulation as a precursor to the development of such tools.

Appraisal is a strategic and proactive approach to the creation, capture and management of records, rather than a reactive one.

Appraisal is accountable and consultative, and, in certain cases, should be conducted in partnership with stakeholders with interests in the creation, capture and management of particular classes of records.

The advice on appraisal for managing records in this document can be used if an organization is implementing a management system for records (MSR) following ISO 30301. In the management system standards approach, appraisal can help to meet requirements related to the “Context of the organization” and “Operational planning”.

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# Information and documentation — Appraisal for managing records

## 1 Scope

This document provides guidance on how to carry out appraisal for managing records. It describes some of the products and outcomes that can be delivered using the results of appraisal. As such, this document describes a practical application of the concept of appraisal outlined in ISO 15489-1.

This document:

- a) lists some of the main purposes for appraisal;
- b) describes the importance of establishing scope for appraisal;
- c) explains how to analyse business functions and develop an understanding of their context;
- d) explains how to identify records requirements;
- e) describes the relationships between records requirements, business functions and work processes;
- f) explains how to use risk assessment for making decisions related to records;
- g) lists options for documenting the results of appraisal;
- h) describes possible uses for the results of appraisal; and
- i) explains the importance of monitoring and review of the execution of appraisal decisions.

This document can be used by all organizations regardless of size, nature of their business activities, or the complexity of their functions and structure.

## 2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 15489-1, *Information and documentation — Part 1: Concepts and principles*

## 3 Terms and definitions

For the purposes of this document, terms and definitions given in ISO 15489-1 apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>

#### 4 Appraisal process

Appraisal for managing records involves analysis of context(s) in which business activities occur, in order to

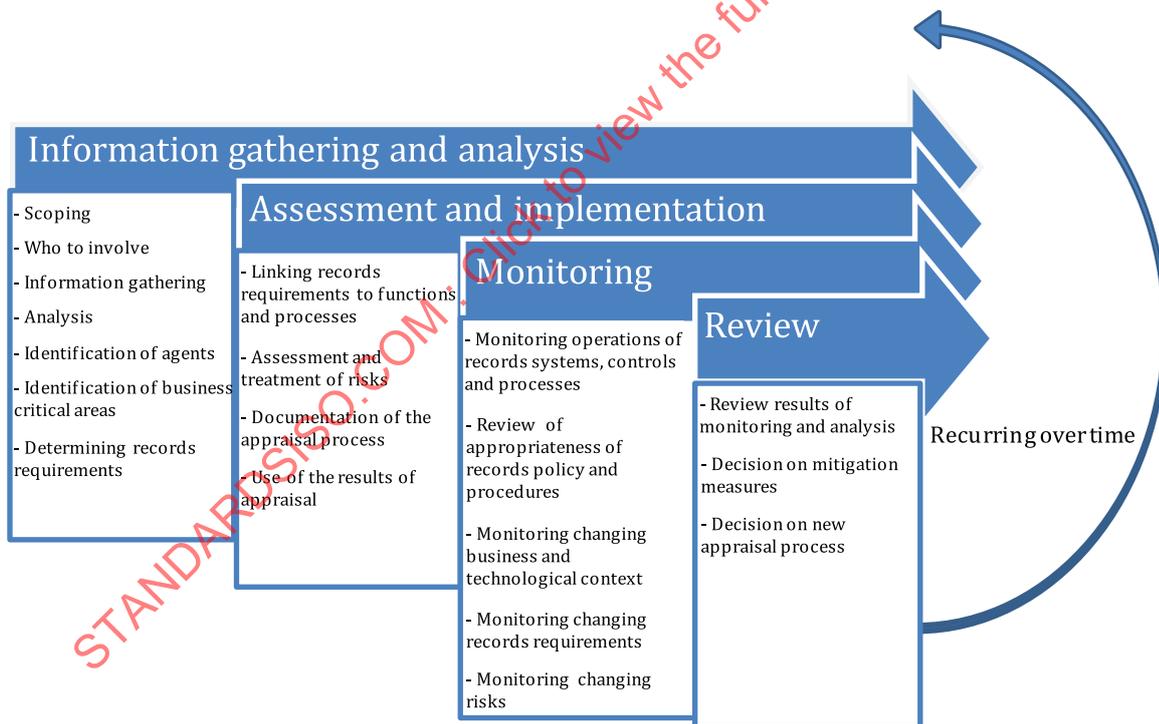
- determine records requirements,
- understand which areas of business are regarded, by stakeholders, as critical to achieving agreed goals in an organizations, and
- identify and assess risks related to records.

The results of the appraisal process should be used to proactively design records controls and processes to best support business activities and technologies in order to ensure agreed records requirements are met over time.

Appraisal for managing records considers the needs of the agents directly involved in the business activities, but also related internal and external stakeholders and wider societal needs. In this way, management of records for both business and other purposes can be designed cohesively.

The context in which business is conducted, the business activities themselves as well as their records requirements, and risk identification will change over time. As a result, appraisal for managing records is a necessarily recurrent activity.

The representation of appraisal activities shown in [Figure 1](#) reflects the continuous cycle of this work, as needs and circumstances affecting the creation, capture and management of records change over time.



NOTE Appraisal for managing records is a continuous improvement cycle.

**Figure 1 — Recurrent appraisal for managing records**

The results of the appraisal process can be used to achieve benefits in a variety of areas, such as in legal compliance, risk management, information security, protection of privacy, reuse of information or the protection of archival records. It could also be used as a means to determine which records can be made available to the public, in support of the implementation of public information disclosure laws and regulations.

Certain events could trigger appraisal for managing records.

For example, when there are new

- entities being established,
- legal and regulatory requirements, changes in legal practice and law enforcement, or contractual obligations,
- technologies and systems, or
- arrangements for managing records such as cross jurisdictional collaborations on shared projects.

Or, changes such as

- organizational structures or mergers,
- new or altered regulatory requirements,
- new or altered business functions or activities, or
- changes in public expectations regarding the management of records of the organization concerned, including new expectations regarding access and usability.

Issues relating to the creation and management of records, such as missing records (which should have been created), unauthorized access to records, or unauthorized disposal of records could also be triggers for a process of appraisal.

The frequency and scale in which appraisal for managing records is carried out will vary from one case to the next. For example, an organization with a very stable regulatory framework and business that rarely change could conduct appraisal less frequently than one that is subject to frequent change. The appraisal process can be modified in scale or scope, depending on the desired outcome (see 5.2).

Appraisal for managing records is conducted in a consistent and accountable way. This means:

- conducting appraisal with a clear mandate and authorization;
- keeping documentation of the research, analysis and consultation with stakeholders done as part of the process, as records;
- being consistent in decisions, and using past decisions to check precedents;
- justifying decisions made and keeping documentation of such justifications.

## 5 Information gathering and analysis

### 5.1 General

The appraisal process comprises a number of types of analysis, which can be carried out consecutively or simultaneously. They include the following:

- achieving an understanding of the context in which the appraisal work is being conducted, including organizational, technological and business-related features;
- analysis of the business functions themselves;
- analysis of requirements for records from a business, legal and societal point of view;
- identification and analysis of risks that are associated with the creation, capture and management of records.

Some types of analysis, such as an analysis of the business context, may already have been carried out by other disciplines in the organization, such as information security. It is recommended to check whether the required analysis has been carried out already and whether the results obtained can be reused for the purpose of appraisal.

It is important to note that the identification of risk occurs throughout the appraisal process in three different ways:

- when looking at the organizational context in which the process is occurring, internal and external risks affecting the organization and its stakeholders can be identified;
- during the analysis of business activity in relation to particular functions, activities or work processes during the analysis of business activity. For example, the risks associated with poor management of records of citizen-centric public services or with personally identifiable information could be greater than those associated with other administrative activities;
- during the identification of the risks that could be managed through meeting identified records requirements.

After the identification of risks, an analysis and evaluation should be done (in accordance with risk management practices of the organization, if these exist). This assists in making decisions about how requirements should be met, and the appropriate investment of resources to do so. This aspect of the assessment and treatment of risk is further described in [6.3](#).

The results of analysis conducted in appraisal for managing records can be used to develop other tools and resources that are valuable in the creation, capture and management of records (see [6.5](#)).

## 5.2 Determining the scope of appraisal

Each time an appraisal process is commenced, its scope needs to be clearly defined. The events triggering appraisal and the role and responsibility of the person(s) doing the appraisal will directly influence its scope. In turn, the scope of appraisal will influence the kind of agents involved in the process. For instance, a scope with a strong societal focus will require a larger involvement of external agents in comparison to a scope with a strong business focus alone, which would require expanded involvement of business representatives. The scope of appraisal may change in terms of the business functions and activities it covers, or the parts of the analysis that receive the greatest attention.

**EXAMPLE 1** An appraisal process could be carried out by a manager responsible for a business system that is being replaced. The system supports a single function but one that is performed by a number of organizational entities, working collaboratively online. Here, the scope is limited to the one function but considers the contexts of each of the participating organizational entities, their risks and requirements.

**EXAMPLE 2** In the process of a merger, an organization's functions are analysed in order to make decisions regarding migration of records to new systems and other matters such as the integration of disposition authorities. The scope of the appraisal process here would need to cover the business functions of both entities.

**EXAMPLE 3** An appraisal process that is being carried out with a view to defining records requirements for inclusion in the specifications of a new business system would involve a greater emphasis on the analysis of the business functions supported by the system, as opposed to appraisal that is done with a view to developing a disposition authority that covers all of an organization's business.

**EXAMPLE 4** An appraisal process that is carried out in order to develop disposition rules across an entire jurisdiction, with a view to the identification of classes of records to be retained as archives, will have a broad scope encompassing a high level analysis of business context, functions and activities, requirements and risk across the entire jurisdiction. This is to ensure consistency in decisions made. In some cases, such appraisal is carried out in one stage covering the entire jurisdiction, and in others in multiple stages, in conjunction with organizations within the jurisdiction.

## 5.3 Determining who to involve in the appraisal process

Appraisal for managing records is fundamental to the work of records professionals, making them the most appropriate group to plan and lead appraisal activities.

Other individuals or groups should be involved in one or more steps of the appraisal process. The involvement of others will depend on the purpose and scope of the appraisal process, and the focus of the analysis. These will include internal agents and stakeholders, such as

- business representatives,
- legal representatives,
- senior/top management,
- governance bodies such as boards of directors or audit boards,
- allied information management professionals such as privacy officers, librarians, preservation specialists or those responsible for data and transparency,
- communications professionals, and/or
- information technology specialists.

External agents and stakeholders should also be consulted or involved as appropriate. These may include people and groups such as

- shareholders,
- customers or clients,
- external audit or regulatory authorities,
- subject matter experts, members of professional associations or academics,
- representatives of archival institutions,
- transparency advocates,
- privacy experts,
- information security experts,
- people or groups affected by government or corporate activities, and/or
- individuals who are the subjects of records, such as individuals who have been under the care of the state when they were children, or individuals who have received aid and services from governments.

#### 5.4 Information gathering

Appraisal for managing records relies on the identification of stakeholders and other sources of information which contain information on the business and technological context, business functions, risks and requirements. Such sources and stakeholders should be recorded as they are identified, as part of an accountable, well-documented appraisal process.

Documentary sources relating to, as well as stakeholders in the business functions should be identified, as these are sources of information for the analysis. Such sources and stakeholders should be used for various types of analysis conducted throughout an appraisal process. Examples of documentary sources include

- structural charts,
- risk registers,
- enterprise architecture documents,
- reports to governing authorities or stakeholders,
- systems documentation,

- audit reports,
- records of interviews with business representatives or other stakeholders,
- media reporting, and/or
- inventories of existing systems used for managing records.

Examples of stakeholders could include:

- the groups and individuals identified as needing to be involved in the appraisal for managing records process (see 5.3),
- managers, information technology professionals and organizational staff directly involved in the business that is in scope, or
- customers/clients affected by the business that is in scope.

### 5.5 Analysis of the business context

In appraisal for managing records, analysis is done to gain understanding of the business context in which business activity takes place. Documentary sources and interviews with the stakeholders that have been identified as part of the information gathering should be used as the basis for the analysis.

Specific subjects of analysis should be the internal and external factors affecting the operations of the organization, and could include:

- the behaviour and strategic directions of the business entity;
- the operational, legal and other requirements which apply to it;
- its resourcing;
- stakeholder requirements;
- broad risks that it should manage;
- at a high level, the functions and work processes that it performs.

The outcomes of the analysis of the business context should be documented and reviewed periodically to ensure that changes in the environment are identified and assessed. Source documents for the analysis and any authorizations should be retained as records, as such documentation supports and provides justification for appraisal decision-making.

### 5.6 Analysis of the technological context

An analysis of existing technologies in use provides a view of the opportunities and constraints for future methods and tools for creating and managing records, and should assist in making implementable appraisal decisions. It can also inform design and implementation choices for the tools and resources developed using the results of appraisal (see 6.5). Using the documentary sources and stakeholders identified to be relevant for this purpose, the following factors could be taken into account to understand the existing technological environment:

- technologies that are maintained solely by the organization, as well as technologies used for collaboration with other parties;
- use of existing (legacy) systems;
- use of outsourced services, such as cloud-based technologies;
- technical standards required to be implemented, or preferred;

- the range of formats that information, including records, is processed and retained in;
- available knowledge of existing technologies, systems and standards, used both within the organization and outside its perimeter.

The outcomes of the analysis of the technological context should be documented and reviewed periodically to ensure that changes in the environment are identified and assessed. Source documents for the analysis and any authorizations should be retained as records, as such documentation supports and provides justification for appraisal decision-making.

## 5.7 Functional analysis

Functional analysis is a top-down hierarchical analysis starting with strategic goals and purpose, and then identifying the functions and activities which support them. At its lowest level, a functional analysis identifies transactions, which are the smallest parts of work processes.

NOTE Basic steps for undertaking functional analysis are described in ISO TR 26122.

The purpose of this type of analysis is to create a picture of a function through groupings of business activities and transactions that could be linked to their business context, in order to identify relevant risks and records requirements.

The outcomes of a functional analysis should be verified in consultation with representatives from the business, documented and kept up to date. Sources used in conducting the functional analysis can also be used as a source for sequential analysis.

## 5.8 Sequential analysis

Sequential analysis, which complements the functional analysis, looks at transactions from the point of view of a work process. This analysis is valuable for linking specific records requirements to systems and actions performed by agents (see 6.2).

NOTE Basic steps for undertaking sequential analysis are described in ISO TR 26122.

The scope of a sequential analysis should be defined with reference to the reasons for the appraisal process, and its desired outcomes. The outcomes of a sequential analysis should be verified in consultation with the agents involved in the work process and should be documented, and kept up to date.

## 5.9 Identification of agents

The analysis of business and technological context, functions and work processes, as described in previous clauses of this document (such as 5.5, 5.6 and 5.7), should include the identification of agents. An agent may be any individual, workgroup or organization responsible for, or involved in, records creation, capture and/or records management processes.

Technological tools such as software applications can be considered to be agents if they routinely perform or trigger records processes. An example could be a traffic light sending an automatic message to a maintenance organization when it is malfunctioning, triggering a process in the organization to fix the traffic light.

The identification of agents is necessary in order to allocate responsibilities for records creation or management, assign access rights and restrictions, implement records processes and adequately document the context of records creation, capture and management in records metadata.

The details of agents should be documented and kept as records to reflect the roles and permissions assigned to persons or roles, workgroups and other business entities or groupings as appropriate. The linkage of agents to permissions for actions relating to records should be documented in records controls (see 6.5), and used in the execution of records processes.

## 5.10 Identification of business critical areas

An appraisal process should produce an understanding of those areas of business that are in scope that can be considered to be critical. It should indicate their criticality in a way that is appropriate for the nature of the business conducted and acceptable to stakeholders.

The goal in this part of the appraisal process is to determine the areas of criticality at the time the analysis is done, for the purpose of prioritizing these areas in the subsequent work that is done on identifying and agreeing on records requirements (see [5.11.2](#), [5.11.3](#) and [5.11.4](#)) and on the use of the results of the appraisal process in the development or redevelopment of records controls, systems, policy/procedures and processes.

Identifying areas of criticality should rely on the use of sources already identified in the appraisal process, including both documentary sources and stakeholders. It should also rely on information already gathered on the business and technological context. In reviewing these sources, some indicators for critical areas of business can include the following:

- those with regulatory requirements that have severe penalties for non-compliance;
- those on which many other areas of business depend, such as high level decision making;
- services provided with a high degree of impact on individuals, such as health care or the protection of civil rights;
- operations or services that have been controversial and have attracted a high degree of media and public interest;
- activities with a direct impact on the built or natural environment;
- activities with a direct impact on the safety and security of people or assets.

All areas of business within scope for an appraisal process will entail some degree of risk when records requirements are not met, but some areas of business will be regarded by stakeholders as critical compared to others. It is likely that different stakeholders will have different views on which areas are more or less critical, and why. However, for the purposes of carrying out an appraisal process which successfully takes account of current priorities, it is necessary to determine which areas are agreed, by consensus or senior management authorization, to be critical at the point in time in which the analysis is performed. To achieve this, critical areas should be

- a) identified,
- b) assessed,
- c) documented and approved.

**EXAMPLE 1** A religious organization with responsibility for providing services to minors in the context of government-led investigations into abuses of children in the care of such organizations, identifies the areas of its "business" in which its services directly connected with children as critical.

**EXAMPLE 2** A mining company with a heavy compliance burden in relation to its transparency regarding any operations that remove metals, mineral and aggregates from the earth, identifies these areas as critical.

Documentation of critical areas should suit the scope and purpose of the appraisal process. In some cases, documentation which maps critical areas of business to functional and/or sequential analysis will be necessary.

Proper documentation allows senior management to approve or authorize areas of business that are agreed to be critical and the indications of their criticality. Where necessary, this should be confirmed with stakeholders.

Once the identification of requirements for records (see [5.11](#)) is complete, a further risk assessment should then be conducted to determine the extent to which such records-based risk treatment strategies will be implemented, taking into account the nature of the business and available resources (see [6.3](#)).

## 5.11 Determining records requirements

### 5.11.1 General

Records requirements are requirements for creating, capturing and managing records as evidence of business activity and as information assets.

Records requirements identification should be based on an analysis of business activity and its context (see 5.5) They can be derived from the following:

- a) business needs;
- b) legal and regulatory requirements;
- c) community or societal expectations.

Decisions regarding the implementation of records requirements should take account of risk assessment (see 6.3).

### 5.11.2 Business needs for records

Identifying and documenting business requirements for records supports efficient and effective business performance. It facilitates the use of authoritative records as business assets, and helps ensure records are available to manage ongoing operations, to make informed decisions, and to deliver mandated services or programs.

Understanding what records should be created, captured, and managed begins with an understanding of the business, its governance and the areas where business objectives are operationalized.

Sources for identifying business requirements for records could include:

- business plans;
- corporate policies and procedures;
- process diagrams;
- contracts;
- appraisal decisions made in other jurisdictions regarding similar business activity;
- interviews with agents participating in business processes.

Additionally, the outcomes of the analysis of business functions and work processes (see 5.7 and 5.8) should assist in the identification of business requirements for records.

**EXAMPLE** A customer service department of a manufacturing company could need real-time access to the full documentation of the products manufactured by the company, in order to be able to answer questions from customers. Also, they could need a knowledge base to see whether questions have been asked before and to see what the answer to these questions would be, in order to prevent double work and to prevent different answers from being given to the same questions.

In this example, business requirements for records could include:

- a need to create product documentation;
- a need to capture and manage this product documentation as records, as long as deemed necessary;
- real-time availability of these records;
- authorized access for the customer service employees to perform their tasks;
- a need for a business system that can be used as a knowledge source.

These are multiple business requirements, which can be used for multiple purposes. They identify what records need to be created, to be kept and for how long (input for a disposition schedule), authorization requirements (input for access and permission rules) and system requirements (input for systems design).

### 5.11.3 Legal and regulatory requirements for records

Legal or regulatory requirements for records are imposed upon an organization or a particular area of business activity by legislation, regulation, whole-of-government policy, (industry) standards or similar instruments. The regulatory environment can establish requirements relating to records access rights, such as conditions or restrictions, and retention. These include specific legislation and regulations for privacy, security, commercial interests, freedom of information and archives.

Sources for the identification of legal/regulatory requirements could include:

- laws and regulations including those governing the sector-specific and general business environment, or those relating specifically to evidence, records and archives, access, privacy, data, information protection or electronic commerce;
- standards, whether or not they are adhered to on a voluntary basis;
- internal directives and analyses based on law and regulations;
- decisions regarding records from case law and precedents; and
- interviews with people who are familiar with the relevant pieces of legislation, formal directives and industry standards, such as accountants, senior officers and legal staff.

**EXAMPLE** As a result of privacy law or regulation, an organization can be required to create a register which lists activities related to the processing of personal data within the organization. This register is to be captured and managed as a record as long as necessary. The same law or regulation can require organizations to minimize the collection and processing of personal data, which could result in a requirement not to create certain records.

### 5.11.4 Community or societal expectations for records

In general, (communities within) societies expect that organizations should be accountable for their actions and retain and make records available to stakeholders or the public in line with:

- expectations that significant events that define the historical and cultural experiences will be documented;
- expectations of the protection of involved agents or other stakeholders' rights and entitlements;
- expectations with regards to the level of service and online availability of records;
- accepted transparency and secrecy standards;
- expectations that information in records will be available for research purposes by particular communities or disciplines.

Sources for the identification of societal expectations for records could include:

- media reporting on issues relevant to the activities documented in the records or on accountability issues;
- political discussions such as those found in parliamentary proceedings;
- complaints and other feedback from the public filed with relevant organizations;
- academic studies;
- social media trends and themes;

- individuals or consultative groups of stakeholders such as historians, professional experts, academics, transparency advocates, statisticians or people or groups affected by government or corporate activities in the past;
- appraisal decisions made in other jurisdictions.

EXAMPLE 1 There could be an expectation on the part of people who have had sustained personal interaction with government organizations that records of their experiences are created, kept and made available to them. This can include an expectation on the part of people or communities affected by government policies that they could have the opportunity to contribute to the creation of records documenting their experiences, and that records can be accessed online, regardless of their physical location.

EXAMPLE 2 There could be an expectation from members of social media networks for greater transparency about the transfer of records on individual's social media activity to third parties by large social media companies, following media reports of high profile breaches of privacy.

## 6 Assessment and implementation

### 6.1 General

After analysis and identification of records requirements, these requirements should be linked to business functions, activities, transactions and/or work processes. Linkage places the requirements in context. This enables both the identification of where responsibility lies for ensuring requirements are met and the establishment of monitoring mechanisms to assess if and how records requirements are being met. A further assessment of risks associated with implementation of the requirements will support management to make informed decisions about whether or not to meet them.

### 6.2 Linking records requirements to business functions and work processes

Records requirements should be linked to work processes or business functions, activities or transactions that are themselves positioned in their contexts, with an understanding of the risk associated with the business. For example, a work process for the procurement of basic office supplies by a private company could have different records requirements to the procurement of significant military hardware by a government's department of defence.

Other key points to remember about records requirements and linking them to business activity include the following.

- Records requirements can relate to any aspect of creating, capturing and managing records.
- In case of outsourcing of functions, records requirements could be linked to activities performed by third parties, such as IT service providers. These parties may have contractual obligations to fulfill these requirements for their clients.
- An organization could validate whether existing records have been created in line with records requirements identified during the appraisal process. Differences may lead to some rework in the analysis of the business.
- Records requirements can be broad or narrow in scope. Therefore, it is possible to link requirements to functions, activities or individual transactions. This will also be affected by the scope of the appraisal process, point of view of the person or team carrying out the appraisal work, and their goals.

Depending on the purpose and scope of the appraisal process, records requirements could be linked to documented analysis of business activity that is in the form of

- the outcomes of a work process or sequential analysis for a single process or set of linked processes,
- the outcomes of a functional or hierarchical analysis across a number of functions, or

— a representation of the whole of an organization’s business in an enterprise architecture or information architecture diagram.

**EXAMPLE** As part of an appraisal process conducted to ensure their management of records is compliant with newly revised taxation laws, International Light Bulbs Pty Ltd has been analysing their records requirements within the scope of their “Financial management” function.

The organization identifies the following records requirements (see [Table 1](#)):

**Table 1 — Records requirements**

No.	Requirement	Source
1	Invoices shall be created at the moment that a customer order is finalized and shipped.	For example: Interview with Finance Manager 1/2/16
2	Invoices issued by the business shall be linked to the statements that are emailed to customers by Invoice number. Invoices are to be retained in PDF format and available for viewing via a customer account.	For example: Interview with Finance Manager 1/2/16
3	<p>All records of accounts receivable shall be retained for 5 years required under taxation law, in the Department’s cloud-based financial tracking and reporting system. Data to include at minimum:</p> <ul style="list-style-type: none"> <li>— date of issue of invoice;</li> <li>— customer identifier;</li> <li>— product/service code.</li> </ul> <p>Such data are to be persistently linked and available for reporting purposes during the full retention period.</p>	For example: Taxation Act 1999 s34

The organization identifies where transactions occur in the business processes that map to these requirements and identifies the work processes documented in [Table 2](#) below. The requirements they have identified can be linked to steps in this process.

This allows the team at International Light Bulbs to then identify the systems, policies, procedures and personnel that could be affected by a change to the way records are made and kept in line with any new requirements.

Table 2 — Linking requirements to processes

No.	Requirement	Work process	System(s) and business rules affected
1	Invoices shall be created at the moment that a customer order is finalized and shipped.	Accounts receivable	<ul style="list-style-type: none"> <li>— Cloud-based financial tracking and reporting system</li> <li>— Finance Department Procedure Manual</li> </ul>
2	Invoices issued by the business shall be linked to the statements that are emailed to customers by Invoice number. Invoices are to be retained in PDF format and available for viewing via a customer account	Accounts receivable	<ul style="list-style-type: none"> <li>— Cloud-based financial tracking and reporting system</li> <li>— Finance Department Procedure Manual</li> </ul>
3	<p>All records of accounts receivable shall be retained for the minimum 5 years required under taxation law, in the Department's cloud-based financial tracking and reporting system. Data to include at minimum:</p> <ul style="list-style-type: none"> <li>— date of issue of invoice;</li> <li>— customer identifier;</li> <li>— product/service code.</li> </ul> <p>Such data are to be persistently linked and available for reporting purposes during the full retention period.</p>	Accounts receivable	<ul style="list-style-type: none"> <li>— Cloud-based financial tracking and reporting system</li> <li>— Finance Department Procedure Manual</li> <li>— Disposition authority</li> </ul>

The way linkages between records requirements and business functions, activities, transactions and/or work processes are documented will vary depending on the tools and resources available, and the utility of having this information in different formats. For example, linkages could be made using:

- simple tables, spreadsheets or databases;
- specialist software that supports the design and management of records controls such as classification schemes or disposition authorities; or
- for very narrowly focused appraisal work concerning a review of requirements during a systems migration, standard project management reports and similar documentation could be the most appropriate method.

At this stage, all records requirements that have been identified should be included in the documentation. In finalizing those that will be implemented, documentation should be made of the reasons some requirements will not be met after an assessment of risks (see 6.3). Such decisions should be authorized at an appropriate level, depending on the purpose and scope of the appraisal process and the regulatory context.

### 6.3 Assessment and treatment of risks associated with the implementation of records requirements

Decisions regarding whether or not to meet identified records requirements should be based on consideration of the business context and the assessment of the risks associated with failing to fully meet the identified requirements. Risks could be associated with not creating, capturing and managing records of which the creation has been identified as a requirement, or with not capturing and/or managing records which have been created as required.

NOTE ISO TR 18128 offers guidance and examples based on the general risk management process to be applied on risks related to records processes and systems.

Risks should be identified as part of the contextual review, for instance via consultation with stakeholders, or by a review of documentary sources (see 5.4). When analysing and evaluating the risks, the likelihood of an event and its consequences should be considered. Deciding the risk treatment consequences and treatment options should be weighed against cost.

Consequences could be tangible (for instance, formal charges or penalties) or non-tangible (for instance, reputation damage). Treatment options could be procedural or technical at a certain cost (in time and/or money). This allows organizations to make informed decisions on the requirements that will be met, and the level of investment in doing so that is appropriate.

The treatment of risk could not only mean that risks are minimized, but may also be an opportunity to improve business. For example, a requirement to capture and manage records in a records system could not only mean that those records are protected against unauthorized disposal, but also that those records can be found more easily. This could be an opportunity for the business: there may be less time spent on finding the right information, which in turn may both improve decision making and the speed of business activities.

Requirement	Risk if not met	Likelihood* (L)	Impact* (I)	Level of risk (L x I)	Cost of not meeting requirements – (non)tangible	Treatment option	Cost of treatment - (non)tangible
Invoices retained as PDF documents	Files in non-sustainable formats may no longer be accessible for customers	Low (1)	Medium (2)	2	Reputation damage (customers complaining on social media, for instance), loss of customers	Introduction of a standard step to capture invoices in PDF format in the accounts receivable work process	Work process change, additional step may require up to 1 minute of extra time
Provide right authorizations for customer services employees	Employees unable to help customers	Low (1)	High (3)	3	Reputation damage (customers complaining on social media, for instance), loss of customers	Creation and implementation of an authorization schedule	Creation and implementation of an authorization schedule is estimated to cost 5000 USD at maximum
Accounts receivable data defined as required records to be linked and retained at least 5 years	Non-compliance with disposition requirements as stated in Taxation Act	Low (1)	Medium (2)	2	Penalty up to 50,000 USD according to Taxation Act	Routine audits of the Finance Department's cloud-based financial tracking and reporting system to ensure records are retained in line with disposition requirements	Retention audits could be part of existing audits on the financial tracking and reporting system

\* Possible values High(3), Medium(2), Low(1) - to be defined by the organization

Figure 2 — Example of a risk matrix