



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

		SUBJECT: ACCOUNTS PAYABLE DOCUMENT IMAGING
SECTION:	2	CATEGORY: ACCOUNTS PAYABLE POLICIES
POLICY NUMBER:	218	
REVISED DATE:	04/01/19	APPROVED BY: <i>Paul Angelo</i>

PURPOSE: To establish standard guidelines to County departments, agencies, and special districts when attaching documents in the County's Enterprise Financial system, Accounts Payable module.

SCOPE: Applies to all County departments, agencies, special districts, and authorities that are governed by Riverside County Board of Supervisors, and/or which maintain funds in the County Treasury.

POLICY: This policy provides guidelines on document preparation, scanning, quality standards and record retention for attaching documents within the Accounts Payable PeopleSoft Module.

PROCEDURE: It is the department's responsibility to ensure all guidelines within this policy are followed. If a special circumstance applies that is not listed in this policy; further clarification should be obtained by sending a detailed email to aco_ap@rivco.org. Any deviation from this policy may result in the department's voucher being denied by the Auditor-Controller's Office.

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ACCOUNTS PAYABLE DOCUMENT IMAGING & WORKFLOW ATTACHMENTS

The County of Riverside has begun using digital document imaging to preserve and protect required documents that may or may not contain confidential data. Document imaging is the process of attaching vendor invoices and supporting documentation to the County's PeopleSoft Enterprise Financial System. These documents are saved in a computer readable format and are available for viewing or retrieving online. Workflow is then used as an electronic routing and approval process for these financial transactions.

As the County is adopting a countywide compliance strategy through trusted systems, the Auditor-Controller's Office has set forth the following standards to ensure that document imaging and the information created is accurate and secure.

The shift from a manual paper process to an automated digital document management system ensures that invoices are processed more efficiently and can reduce errors.

1) Document Preparation

Document preparation is important to ensure accuracy and the quality of the final product. Document preparation identifies the number of pages in the document that will be scanned. Documents to be imaged should be arranged in such a way that the organization of the documents is clearly discernible. You should not upload poor scans (crooked, blurry, cut off, too dark or light, etc.) as an attachment in the financial system.

Personnel in charge of imaging must prepare documents for efficient processing by ensuring that all staples, paper and binder clips and all post-it notes are removed. If a voucher is stamped, the stamp should not cover any of the invoice information. All paper documents must be unfolded, and extraneous documents should be eliminated. Torn pages must be repaired prior to scanning, and every effort should be made to fit irregular sized invoices on an 8 1/2 * 11 sheet of paper. It is critical to separate and scan both sides of all two-sided documents.

Documents that contain confidential information should be redacted or marked out prior to the document being scanned. If the original document will need to be preserved, security sensitive data can be hidden by first photocopying the document and marking through the data so it cannot be read and scan the copy.

Digital images should be inspected by a responsible party to ensure accuracy, legibility and readability of the documents.

2) Document Scanning Resolution

When determining document-scanning resolution, consider data storage requirements and the accurate reproduction of the image.

The minimum resolution for scanning documents is 300 dpi X 300 dpi (dots per inch), black and white. This is also the recommended default setting for all scanned documents to be uploaded to the PeopleSoft Finance System. A 600 dpi or higher scanning density is appropriate for deteriorating documents, and documents with visual elements such as drawings, maps, or documents with background detail. Although "higher resolutions" and "grayscale or color" settings are permitted, it is recommended that you only use these higher settings in the case where proper quality cannot be achieved at the recommended settings. "Higher resolutions" and "grayscale or color" settings may also be used to produce large unmanageable files.

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The minimum font size that should be scanned at 300 dpi X 300 dpi resolution is 4 point type. It may be difficult to determine the font size of paper documents thus the bottom line is that all text that is necessary for the document to be used as backup documentation should be legible on the scanned image.

3) File Format

Most scanners will save scanned documents as either a tag image file format (TIFF) or portable document format (PDF) file format. PDF files allow you to create multipage files that are ideal for most large scale document imaging while TIFF files are commonly used for master copies and supports art documentation graphics. Any uploaded documents that are in a Word or Excel file format must be saved as a PDF file to ensure that it is not changed or compromised within the document storage system.

4) Document Indexing

Indexing is the key to efficient retrieval, ease of use, and up-to-date information about the digital images stored in the system. Indexing a digital image involves linking descriptive image information with header file information. The index data is manually key-entered using the original documents or the scanned images, either at the time of image capture or later in the production process. Index data verification, in which database entries are compared with the original source documents for completeness and accuracy, is crucial because an erroneous index term may result in the inability to retrieve related images.

Without proper indexing, information contained in an image file will not be easily located and could be irretrievably lost. Metadata is information associated with digital images that describe the content and structure of the digital image and its context of creation. The scanning unit/department must capture metadata that will allow the records to be identified, organized, searched and preserved. To increase the accessibility and ease of retrieval of digitized files, metadata should be included within records or linked to them for this purpose.

The Metadata for all accounts payable invoices and backup documents must contain the business unit, voucher number (include preceding zeros) and attachment letter (see example below). You may scan all of the backup documents for a transaction at once and upload them as a single file. However, if necessary, you can also upload multiple attachments if they cannot be combined. When attaching multiple attachments, the attachment letter should be changed to represent to attachment, (i.e., PUARC_00216337_A, PUARC_00216337_B and so forth). Scanned documents should be presented in an organized manner so that others can readily read through them.

File Name	Description	User Name	Date/Time Stamp
So Coast Air Quality Mgmt 2998393_09-01-16.pdf	PUARC_00216337_A	E220547	09/26/2016 11:00:35AM

Only documents related to a particular transaction should be scanned at the same time and uploaded to that transaction. Documents that are not related to that particular transaction should not be attached.

5) Quality Control Standards

Quality control procedures must be conducted after documents are scanned. It is critical that someone is assigned the duty to monitor the accuracy of the imaged document. Verification is needed to ensure that information is readable, can be recognized in the original document, and can also be recognized on the digital images created. Keep in mind that there is a significant difference between the quality control steps provided by the person imaging the documents, that are designed to detect and correct errors in the production process, and

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quality assurance which is designed to verify the validity and accuracy of the overall scanned documents.

For example, the person assigned the duty to ensure quality control may review documents for the following:

- ✓ Overall legibility
- ✓ Smallest detail legibility capture
- ✓ Completeness of detail
- ✓ Dimensional accuracy compared with the original
- ✓ Scanner-generated speckle
- ✓ Completeness of overall image area
- ✓ Density of solid black areas
- ✓ Color fidelity
- ✓ Image skew
- ✓ Image rotation
- ✓ Image cropping
- ✓ Index data accuracy
- ✓ Image and index format compliance

Quality Assurance, on the other hand, is a standardized approach for the systematic verification that the documents attached match the data recorded in the PeopleSoft Accounts Payable system.

6) Record Retention

Departments will be responsible for ensuring that their records — paper and electronic — are preserved, maintained and accessible throughout the record's lifecycle. The lifecycle of a record is determined by the Records Management and Archives Program's (RMAP) Countywide General Record Retention Schedule (GRSS) as adopted by the Board of Supervisors. Outlined below is additional information for the destruction of electronic images and department of record for original documents.

- a. Images should be stored in such a way that they can be identified and disposed of in the appropriate manner at the appropriate time. It is particularly important to distinguish records containing identifying (or privacy-protected) information, to include: social security numbers, driver's license numbers, bank account numbers, credit or debit card numbers, personal identification numbers (PIN), electronic identification codes, automated or electronic signatures and passwords. Records containing such information must be destroyed immediately at the expiration of the record's retention period.
- b. Original documents should be stored by the department of record following the schedule below.
 - **Prior** to July 1, 2017 – All original vouchers and supporting documents are to be sent to The Auditor-Controller's Office. The ACO will remain the department of record in accordance with RMAP record retention schedule.
 - **After** July 1, 2017, County departments, agencies and special districts will remain the department of record for 7 years or until a trusted system has been approved to maintain images. Once a trusted system has been approved, new policy and procedures will be implemented.

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