



## Working Papers

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Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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## Working Papers

**Reference Number:** MTAS-473

Working papers are defined as “those records created to serve as input for final reporting documents, including electronic data processed records, and/or computer output microfilm, and those records which become obsolete immediately after agency use or publication.” [1] This class of records comprises all those little records that come and go in the course of a day that we usually don’t even consider “records.” Whether it is notes for a meeting or a rough draft of a report, if the record becomes obsolete after you use it, consider it a working paper. The good news about working papers is that they are easy to destroy. Any public record defined as a working paper may be destroyed without retaining the originals of the record and without further review by other agencies. City policies regarding working papers should be liberal and allow city officials to eliminate these records as easily as possible before they become burdensome. Many working papers generated by city offices are extremely informal types of records. Due to the informal nature of these documents, officials may not find anything in the retention schedules that describes them. Consider whether the record matches the definition above when trying to determine if it is a working paper.

[1] T.C.A. § 10-7-301.

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