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# Working Papers

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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 county 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 CTAS website material.

Sincerely,

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# Working Papers

Reference Number: CTAS-1190

Working papers are defined as “those records created to serve as input for final reporting documents, including electronic processed records, and/or computer output microfilm, and those records which become obsolete immediately after agency use or publication.”<sup>[1]</sup> This class of records comprises all those little records that come and go in the course of a day that we usually do not even think about as records. Whether it’s 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 get rid of. Any public record defined as a working paper may be destroyed in accordance with the rules and regulations adopted by the public records commission without retaining the originals of such record and without further review by other agencies.<sup>[2]</sup> Any rules and regulations of a public records commission regarding working papers should be liberal, allowing county officials to eliminate these records as easily as possible before they become burdensome. Many working papers generated by county offices are extremely informal types of records. Because of that 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.

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[1] T.C.A. § 10-7-301.

[2] T.C.A. §§ 10-7-406(b) and 10-7-413.

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