**The Principles®**

**(Generally Accepted Recordkeeping Principles)**

**Accountability**  
A senior executive (or person of comparable authority) oversees the recordkeeping program and delegates program responsibility to appropriate individuals. The organization adopts policies and procedures to guide personnel, and ensure the program can be audited.

**Transparency**

The processes and activities of an organization’s recordkeeping program are documented in a manner that is open and verifiable and is available to all personnel and appropriate interested parties.

**Integrity**

A recordkeeping program shall be constructed so the records and information generated or managed by or for the organization have a reasonable and suitable guarantee of authenticity and reliability.

**Protection**

A recordkeeping program shall be constructed to ensure a reasonable level of protection to records and information that are private, confidential, privileged, secret, or essential to business continuity.

**Compliance**

The recordkeeping program shall be constructed to comply with applicable laws and other binding authorities, as well as the organization’s policies.

**Availability**

An organization shall maintain records in a manner that ensures timely, efficient, and accurate retrieval of needed information.

**Retention**

An organization shall maintain its records and information for an appropriate time, taking into account legal, regulatory, fiscal, operational, and historical requirements.

**Disposition**

An organization shall provide secure and appropriate disposition for records that are no longer required to be maintained by applicable laws and the organization's policies.

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