

SAMPLE DOCUMENT RETENTION (FOR A HEALTHCARE COMPANY)

Please note that you should check all regulations and state law that apply to documents and not rely on the periods listed below.

1. Records Defined –

- a. “Records” include all forms of communication, data or information relating to the Company, its residents or its business. Records include both hard copies and anything stored in electronic format. Typical records include: paper documents, e-mails, voice mail messages, documents/files/data/information stored electronically (on hard drives, CD, DVD, smart phones, thumb drives, etc.). Records includes resident records, letters, memorandum, reports, data compilation, books of account and other financial records, payroll data, employee files, and other business documents used by the Company.
- b. “Non-Records” are any documents where there is no business, financial, legal, regulatory, or policy reason to be retained for any period of time. A Non-Record should only be kept for as long as it enables an employee to do his/her job. Non-Records include preliminary or non-final drafts of any document that do not require action and have no ongoing informational value. Non-Records also include routine correspondence and notes that require no acknowledgment or follow-up; letters of transmittal; plans for meetings; travel plans’ letters requesting a specific action that have no further value once the action is taken; letters of inconsequential subject matter or which no further reference will be required. Additionally when an original or master copy of a document is maintained, personal or working copies of the document do not need to be maintained.

2. **Retention of Records** – The length of time each record shall be maintained depends on the content of the records. See the attached records retention schedule for the length of time that each record should be maintained. If a record falls into two or more categories, it should be kept for the longest applicable time. If you have questions about how long a record should be retained, you should contact the In-House Counsel or the Chief Compliance

Officer. For questions about Human Resource documents, you should contact Human Resources.

3. **Electronic Records** – The same retention periods apply to electronic records. Electronic records must be maintained with metadata to enable them to be understood. Electronic records that have exceeded their retention period should be deleted. Questions about the maintenance of electronic records should be referred to the _____.
 - a. Electronic Mail – The person who transmits an e-mail message is responsible for the retention of that message in accordance with the retention guidelines. Many e-mail messages are not records (e.g. lunch plans, meeting requests) or are records that do not need to be maintained beyond their useful life.

4. **Document Holds** –
 - a. As soon as you become aware that records may relate to a threatened, anticipated, or actual (a) government inquiry/investigation, (b) subpoena, or (c) litigation, they must not be destroyed or altered. This means that you must not destroy, conceal, falsify or alter any record related, even indirectly, to any such inquiry, investigation, litigation or matter. If you are unsure if a document relates to the inquiry, investigation, litigation or matter you should error on the side of caution and retain the document.
 - b. When you are made aware of a document hold, you need to ensure that you and your staff take every effort to preserve all relevant records. This applies to all “records” including electronic records and e-mail. This also includes any records in storage in any location. You are responsible for ensuring that any automatic destruction of document is stopped. You should follow any instructions from legal counsel regarding the collection or storage of such documents.
 - c. Holds can be in place for a long period of time. You will be notified when a hold is lifted but if you have any questions you should contact In-House Counsel.

5. **Employee Termination** – When an employee leaves the Company, the employee must turn over all business records and then should be maintained according to this policy or given to the custody of another employee to maintain per this policy.

6. **Records Manager** – The _____ will serve as the records manager and coordinate the application of this policy.

7. **Document Destruction** -- All Protected Confidential Information/Confidential Information/Sensitive Data must be securely destroyed:
 - a. Paper/documents – Must be placed in a secure destruction bin or cross cut shredded.
 - b. Storage Media (CDs, DVDs) – Physical destruction is required.
 - c. Hard Drives/Systems/Mobile Storage Media/Copy and Fax Machines – Data wiping under the DOD 52-20 standards must be used. In the alternative, the storage device must be physically destroyed.

Document Retention Schedule

Abbreviations:

- “P” designates permanent retention of records.
- “CY” designates current year which means current year-to-date.
- “DF” designates date filed and means that retention is pegged to the date the records were actually filed.

General Corporate and Intellectual Property Records

Record Type	Retention Period (in years)
Bylaws and amendments thereto	P
Certificates of Incorporation	P
Corporate Minutes and Agendas	P
Qualification to do Business in State	P
Copyrights – certificates of registration; permission to use others’ materials/photos	P
Promissory Notes	20 years after expiration or cancellation
Patents	Life of Patent + 6 years
Real Estate Appraisals, Deeds, Mortgage-related documents	P
Real Estate Contracts	P
Ordinary Contracts	6 years after expiration
Routine Correspondence	3
Insurance Policies - expired	P if Occurrence Policy; 5 years if Claims Made Policy
Acquisition Files	P
Financing Documents – credit agreements, loan agreements, etc.	10 years after satisfaction or termination

Financial Records

Record Type	Retention Period (in years)
Accounts Payable	7
Accounts Relievable including check registers, invoice registers, paid invoices and revenue journals	7

Audit Reports/Audited Financial Statements	P
Audit Schedules	7
Bank Agreements	6 years after expiration
Bank statements, advices, reconciliation	7
Check Registers	P
Cancelled Checks/Check Stubs	7
Deposit Slips	4
Budgets	7
Cash Records/Cash Sheet Detail	7
General Ledger/Journal entries	P
General Ledger working papers	7
Invoices	4
Expense Reports	4
Charitable Contributions	5
Medicare/Medicaid Finance and Accounting Records	7

Tax Records

Record Type	Retention Period (in years)
Tax Returns	P
Wage and Withholding Returns (including W-2s)	DF + 6
Report of Benefit Plan (Form 5500)	DF + 6
Social Security (FICA)	DF + 6
Worksheets for tax returns	DF + 6
1099	DF + 6

Human Resources

Record Type	Retention Period (in years)
Employment Applications, Resumes¹	3

¹ Unsolicited resumes, not in response to an ad to fill a position, do not have to be maintained.

Personnel Files	6 years after termination of employment
Job Postings, Advertisements	1 year after job filled
Time Sheets	7
Job Descriptions	5 years after superseded
Payroll Records	7
Employment Contracts	5 years after termination
Retirement and Saving Plan Documentation (including SPD, trust documents)	P
Welfare Benefit Plan Documents (including SPD, summary of benefits)	P
Welfare Benefit Plan Notices (including COBRA, HIPAA and ACA)	7
Garnishment Records	4
Unemployment Compensation, contested claim files	2 years after resolved
Unemployment Compensation Records	2
Work Related Injury Reports	P
Worker's Compensation Coverage	11
Worker's Compensation Claim Records	20
FMLA Leave Documents	3 years after leave period
Policies, Guidelines, Employee Handbooks	10 years after policy outdated
Training Materials	7
Original Union Agreements	P
I-9 forms	3 after hiring

Occupational Safety and Health Act

Record Type	Retention Period (in years)
Injury logs, reports	5
Medical records recording exposure to bloodborne pathogens and/or hazardous material	30 years after termination of employment

Records for Training Sessions on bloodborne pathogens	3
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Legal/Compliance Files

Record Type	Retention Period (in years)
Litigation Files – Major Litigation	Per In-House Counsel Discretion
Litigation Files – Other Litigation	1 year after expiration of appeals or time to file appeal
Legal Memorandum/Opinions	5 years after close of matter unless still have utility
Compliance Records (committee minutes, reports, audits)	10
Compliance Program Materials	7 years from late date in effect

Miscellaneous Records

Record Type	Retention Period (in years)
Marketing Plans, programs	5
Resident Application	6 years after leave facility
Resident Trust Fund Documentation	7

HIPAA Records

Record Type	Retention Period (in years)
HIPAA Notice of Privacy Practices and Acknowledgments of Receipt of Notice	6
HIPAA Disclosure Logs	6
HIPAA Authorization/Revocation	6 years from last date in effect
HIPPA requests to amend PHI and all related documentation	6
HIPAA Accounting of Disclosure provided to resident	6
HIPAA Requests to Restriction Use of PHI and Response thereto;	6 years from date restriction last in effect

Requests to Terminate Restriction	
Business Associate Agreements	6 years from last date in effect
Privacy Complaints and Disposition	6
Documentation of Sanctions/Discipline for Privacy Violations	6
HIPAA Policies and Procedures and Training/Training Records	6
HIPAA Data Breach documentation of actions and correspondence	6
All written communications required by HIPAA	6

Healthcare Records

Record Type	Retention Period (in years)
Annual Reports to State Department of Health	P
Medical Equipment Log	3
Inspection Reports	5
Resident Medical Records (over 21)²	6 years after leave facility
Resident Medical Record for resident under 21 years of age	5 years after leave facility or 5 years after reach age 21, whatever is later
Staffing Records	6
Nurse Training Records	5
Incident Reports	6
Quality Assurance, Safety and Abuse Investigation Records	6

² When a new operator takes over a facility, the medical records of the residents of the facility must be maintained by the new operator for the required time period.