

Good Samaritan Health & Wellness Center
Policies and Procedures

Subject: Records Retention	Policy #: 3.31
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3.31 Records Retention

Policy: Documents will not be destroyed before the retaining years identified in this policy.

Purpose: To be assured that records are kept for a sufficient period of time before being destroyed, in some cases as required by government or other agencies, and to be certain that documents needed for audits are available.

Procedures:

Below lists the minimum number of years of which documents must be retained:

Accounting Records	# of Years to Retain
Bank statements and deposit slips	7
Cash receipts/disbursement journal, monthly general ledger, journal entries	7
Annual General Ledger	Permanently
Expense reports	7
Subsidiary ledger (A/P and A/R)	7
Monthly trial balance	7
Checks (payroll and general)	8
Payroll – time reports, earnings records	8
Vouchers (vendors)	8
Audit reports	Permanently
Corporate Records	# of Years to Retain

Mortgages, notes, leases (expired)	8
Bylaws, charters, operating certificates, minutes, cash books, stock and bond records, checks (for taxes, property, important contracts, agreements), copyright and trademark registrations, deeds, labor agreements, patents, proxies, pension records	Permanently
Tax Returns and Working Papers	Permanently
Employment and Personnel Records	# of Years to Retain
Recruitment, employment, and personnel information; personnel files that reflect performance reviews; any complaints brought against GSHWC or individual employees under applicable State and Federal Statutes; all final memoranda and correspondence reflecting performance reviews and actions taken by and against personnel in the employee's personnel file.	While active plus 7 years
Purchase, shipping, and receiving; license	7
Legal and tax	Permanently
Medical Records	# of Years to Retain
Patient identification information, consent forms, medical history, immunization, drug history, physical examination reports, diagnostic procedures/test reports, consultative findings, diagnosis or medical impression, medical orders, psychosocial assessment, documentation of services provided.	10 years after the last date of service rendered to a patient or, in case of a minor, 10 years after they turn 18 years of age
Other related records, such as encounter forms, insurance claims, billing records	3 years from date of services
Legal Documents	# of Years to Retain
Contracts, leases, licenses, and other similar legal documentation	10 years, or 7 years after termination, whichever is longer
Accident and fire inspection reports	7
Group disability records, safety reports	8
Claims (after settlement)	10
Personnel	# of Years to Retain
Expired contracts, daily time reports	While active plus 7 years
Disability and sick benefits records, terminated personnel files	Life of employee plus 3 years
Withholding tax statements	7 years from date of filing of the related tax return

Privacy Policies	# of Years to Retain
Privacy policies and any documentation of related events and actions (including authorizations, request for information, sanctions, and complaints relating to individual's privacy rights)	6
Other Permanent Files	# of Years to Retain
Payroll registers; evidence of donations, bequests, and gifts; insurance records including current accident reports, claims and policies; cancelled checks for important payments such as land, buildings, improvements; property records such as deeds, title, cost and improvements	Permanently