

Maintenance of Records Schedule

Accounting & Billing Records

Accounting records are stored within the accounting system permanently. Paper files in existence are scheduled for destruction based on the schedule below.

	2 year	3 years	5 years	6 year	7 years	10 years	No destruction	Notes
Bank Statements and Deposit Slips			X					
Expense Reports			X					
Subsidiary Ledger (A/P & A/R)			X					
Trial Balance			X					
Checks			X					
Payroll- Time Cards and Corrections			X					
Payroll- Time Reports, Earning Records			X					
Vouchers			X					
Audit Reports							X	
Purchasing, Shipping and Receiving			X					
Medicare & Medicaid Cost Reports			X					
Explanation of Benefits (EOB) Statements					X			

Corporate Records

Corporate documents are kept electronically. Paper files in existence are scheduled for destruction based on the schedule below.

	2 year	3 years	5 years	6 year	7 years	10 years	No destruction	Notes
Contracts and Agreements				X				after the contract expires
Mortgages, Notes, Leases (expired)		X						Mortgage paperwork is kept on file until paid in full, then destroyed based on the schedule. The deed is kept on file permanently.
Tax Returns and Working Papers							X	
Bylaws & Charters							X	
Board of Director Meeting Minutes							X	
Stocks and Bond Records		X						Records of stocks and bonds are kept on file until cashed, then destroyed based on the schedule.
IRS Audit Reports							X	
Legal Documents & Correspondence (including malpractice claims)							X	

Risk Management

	2 year	3 years	5 years	6 year	7 years	10 years	No destruction	Notes
Continuous Improvement Team (CIT) Meeting Minutes, Audits, and Quality Reports		X						
Incident Reports							X	Stored electronically
Fire Inspections							X	Stored electronically
HIPAA Policies, Procedures or Other Related Documents				X				

Human Resources

	2 year	3 years	5 years	6 year	7 years	10 years	No destruction	Notes
Retirement and Pension Records	1 Year							Destroy after one year of plan term
Workman's Compensation Claims/Settlement & OSHA Injury and Illness			X					
Employment Contracts (expired)	X							
Disability and Sick Benefits	1 Year							Destroy after one year of plan term
Personnel Files (terminated)	1 Year							
Withholding Tax Statement		X						

Patient Care Records

Patient care documents are kept electronically. Paper files in existence are scheduled for destruction based on the schedule below.

	2 year	3 years	5 years	6 year	7 years	10 years	No destruction	Notes
Patient Care Records (medical, dental, IBH, etc.)						X		From the last date of service
Immunization records							X	Paper records can be destroyed if recorded in the NC Immunization Registry
HIV/AIDS Part B Program documents				X				From the last date of service
Housing Opportunity for People with HIV/AIDS (HOPWA) Program documents				X				From the last date of service
Pharmacy Records						X		From the last date of service