

GATES, MOORE & COMPANY

GUIDE TO RECORD RETENTION

Medical Records *

Patient Charts	Permanently
Patient Charts – Alternative (adults)	Ten (10) years after the most recent encounter
Patient Charts - Alternative (minors)	Age of majority plus statute of limitations
Medical Correspondence (to patients, to referrers about patients, etc.)	Permanently with chart
X-rays	Permanently with chart

Other Medical Record Issues:

PATIENT REQUESTS TRANSFER

When transferring medical records, the physician should maintain the original record and transfer only a copy. You may charge the patient a reasonable fee to reflect the cost of the materials used, the time required to prepare the material and the direct cost of sending the material to the requesting physician. (Note: This may be determined by state law, e.g., Georgia has such a law which became effective July 2001.)

The obligation to pay for the record rests with the patient or with the third party who has requested the information. Since this is generally an uninsured service, reasonable attempts may be made on the part of the physician to collect the fee in advance. Nonpayment of the fee, however, is not a reason to withhold the information.

PHYSICIAN RELOCATES

Physicians relocating their practice may take the medical records with them or leave the records with a designated custodian with an agreement that they will be permitted ready access to them as required in the future upon request.

PHYSICIAN CEASES PRACTICE

If a physician ceases to practice medicine, he or she may be obligated to either transfer their patients' medical records to another physician at a local address and phone number, or notify each patient that their medical records will be destroyed in (state specific) ___ years unless they collect the records or request a transfer of the records to another physician within two years.

You may wish to contact your liability insurer for additional guidance.

MEDICAL RECORDS IN A GROUP PRACTICE THAT IS CHANGING

Physicians in a group practice setting usually have an arrangement that clarifies ownership of the records and a transferring policy with respect to patient records. Despite the existence of any such arrangements, it is important to note that physicians in any setting e.g., solo practice, group practice, hospital, etc., are ultimately individually responsible for their own patient records. Physicians must be aware that agreements made with their associates do not supersede their responsibility to patients.

* State Guidelines vary – check with a local medical records training program, your professional liability carrier or your healthcare attorney.

Typically, most physicians in a group practice arrangement will have an agreement with their associates that addresses such items as:

- The method for division of medical records upon termination of the practice arrangement. This agreement usually specifies a method for determining custody of the medical records.
- Some reassurance that each physician will have reasonable access to the content of the medical records for preparing medico-legal reports, defending actions, or responding to a complaint investigation.

Often, if no such agreement exists, physicians dissolving their joint practice try to agree on a system to determine who is the “most responsible physician” for each record. For example, the physician who has created the greatest percentage of the entries in a particular patient record may be expected to continue to maintain it.

While the above-mentioned approach is customary in most group practices, it is not mindful of the patient's needs. See details in “Ask the Patient” below.

ASK THE PATIENT

Members of a group practice must be cognizant of the fact that it is the *patient's privilege* to choose which doctor they wish to maintain their particular patient records and provide continuing medical care, regardless of the existence of an agreement.

A copy (or original) of that patient's records should be transferred and physicians should agree how the cost of copying and transferring records will be divided within the group. In the case of planned group practice dissolution, the cost cannot be charged to the patient.

UNEXPECTED DISSOLUTION OF A GROUP PRACTICE

Unexpected dissolutions of group practices create special difficulties. Ideally, physicians involved should amicably agree on a strategy for informing patients and dealing with the medical records. In the case of a sudden, unforeseen departure of a partner or associate, records should be kept at their present location until the patient directs where they wish to receive their ongoing health care. Reasonable access to medical records must be given to all former partners and associates.

STATUTORY REQUIREMENTS

There are some statutory requirements on the keeping of medical records. For example, certain Medicaid/Medicare reimbursement regulations require that the medical records of recipients be available for review for seven years.

Tax & Financial Records *

Accounts Payable Ledger	Permanently
Accounts Receivable Ledger-Annual	Six (6) years after the due date of the practice tax return
Accounts Receivable Ledger-Monthly	Two (2) years
Bank Statements with cancelled checks	Six (6) years after the due date of the practice tax return
Capital Asset Records	Six (6) years after the due date of the practice tax return for the year in which the asset is disposed
Cash Receipts Journals	Six (6) years after the due date of the practice tax return
Check Register	Six (6) years after the due date of the practice tax return
Daysheets	Six (6) years after the due date of the practice tax return
Deeds, Mortgages, and Bills of Sale	Permanently
Deposit Books & Slips	Six (6) years after the due date of the practice tax return
Depreciation Schedules	Permanently
Encounter Forms	Six (6) years after the due date of the practice tax return
Financial Statements – Annual (year end)	Permanently
Financial Statements – Periodic	Two (2) years
General Ledger	Permanently
Income Tax Returns (Correspondence & Audits)	Permanently
Income Tax Returns (Federal & State)	Permanently
Insurance Policies (expired)	Three (3) years
Insurance Records, Current Accident Reports, Claims, Policies, etc.	Permanently
IRA and Keogh Plan Contributions, Rollovers, Transfers and Distributions	Permanently
Paid Invoice-Expenses	Six (6) years after the due date of the practice tax return.
Payroll Ledger.	Six (6) years after the due date of the practice tax return.
Payroll Tax Returns	Permanently
Petty Cash Vouchers	Three (3) years
Stock and Bond Certificates (canceled)	Seven (7) years
Vouchers for Payments to Vendors, Employees, etc. (includes allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses)	Seven (7) years

* Many of these documents are obviously maintained electronically. We recommend downloading this file to a disk or CD for storage as indicated.

Employer

Employee Personnel Records (after termination)	Two (2) years
Employment Applications.	One (1) year
Employee Eligibility Form (I-9) *	Three (3) years after date of hire
	Or
	One (1) year after date of termination, whichever is later

Payroll Records

Employee Demographics – name, address, SSN, gender, DOB, occupation, job classification	Four (4) years
Records of Total Compensation	Four (4) years
Tax Forms	Permanently
Records of Time Worked (Time Cards/Attendance Sheets).	Four (4) years
Record of Payments to Annuity, Pension, Accident, Health or Other Fringe benefit plans.	Four (4) years
Reports of wages subject to withholding and actual taxes withheld.	Four (4) years

Other

Accident Reports/Claims (settled cases)	Seven (7) years
Correspondence, General	Two (2) years
Correspondence, Legal and Important Matters	Permanently
Correspondence, Routine with Customers or Vendors	Two (2) years
Explanation of Benefits (EOBs)	Seven (7) years
Minute Books of Directors, Stockholders, Bylaws and Charter	Permanently
OSHA Medical Records	30 years plus term of employment
OSHA Training Records	Three years (3) from training date
Trademark Registrations, Patents and Copyrights	Permanently

* These should be kept separate from employee's personnel file.