

**Long Term Care Consortium:
Retention Guidelines by Corporation**



Company A	Company B	Company C	Company D	Company E	Company F	Company G	Company H	Company I (C) Corp (F) Facility
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Retention Timelines (Years)

ACCOUNTING & REPORTING

1. Account Reconciliations	7	7	7			5		
2. Audit Schedules & Work Papers	7					5	Perm.	
3. Bank Statements	7	7	7		3	5	20	6
4. Cash Books/Journals		7	7	Inactive+5	Indefinitely	n/a	15	
5. Chart of Accounts			5					
6. Disbursement Journals		7	7				15	
7. Financial Statements/ Reports	7	Permanent	7		Indefinitely	Perm.	Perm.	
8. General Ledger	7	Permanent	7		6	Indefinitely	Perm.	20
9. Journal Entries	7		7		6	Indefinitely	Perm.	Perm. (C) Perm. (F) 6
10. Sub-Ledgers	7	7			7	5	20	
11. Tax Schedules/ Returns	7	Life of entity +7			Indefinitely	Perm.		
12. Trial Balances	7	7			7	n/a		6
13. Lawson reports and data		7						7

ACCOUNTS PAYABLE

1. A/P Distribution Transmittals			7	7	6		1	
2. A/P Reports	7		7	7	6	7	5	
3. A/P Vouchers	7		7		6		5	15 6
4. Cancelled A/P Checks		7	7	Inactive+5			5	20 7
5. Capital Expenditures								Perm.
6. Check Requests	7		5				5	7
7. Expense Reports	7				3	7	5	15
8. Invoices	7	7	7		6		5	6
9. Ledgers and trial balances		7						
10. Petty Cash Vouchers		7						
11. Recurring Voucher Documents	Perm				6	Indefinitely	n/a	
12. Vendor Statements	7						5	
13. W-9 Documentation (Vendor)	7		7				5	
14. 1099 Records	7		7				5	6 6

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ACCOUNTS RECEIVABLE & BILLING

1. Admission/Discharge Documentation	10			7			5	
2. Ancillary Charge Input Reports				7			5	
3. A/R Account Reconciliation	10	7/reimb audit	7		6		5	
4. A/R Journal Entries	10	Permanent			6	7	5	
5. A/R Office Documentation	10		7		6		5	
6. A/R Reports	10	7	7		6		5	
7. A/R Trial Balance/Ledgers/Aging	10	7	7		6	7	5	
8. A/R Write-Offs/Adjustments	10	7	7				5	15
9. A/R Cash Remittance Data	10	7	7	7			5	
10. A/R Patient Refunds	10			Inactive+5	6		5	
11. Census Information	10		2	7	6		5	15
12. Charge Reversal Input Reports				7			5	
13. Collection Letters			7					
14. Customer Correspondence	10						5	
15. Denial Data	10						5	
16. Deposits	10	7	7	Inactive+5		3	5	20
17. Invoices/Billings	10	3		7	6		5	15
18. Log of Daily Receipts/Disbursements				Inactive+5			5	
19. Medicaid Reports/Data	10	5 after filing	10		6		5	
20. Medicare Reports/Data	10	5 after filing	10		6		5	
21. Month-end Closing Reports						3	5	
22. Resident Financial Record	10	7 or state	7	8 or state law	6		5	
23. Sales Journals		7						

ADMINISTRATIVE

1. Calendars	Calendar Yr+1						1	
2. Committee/Task Force Minutes/Records/ Agendas	Calendar Yr+1	Calendar Yr+1					2	1-Mar
3. Company Newsletters		5						5
4. Consulting Contracts		Contract life +7						
								Term +7

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5. Correspondence - Administration	Calendar Yr+1	1					2		
6. Destruction/Disposition Records	Calendar Yr+1						2		
7. Destruction Schedules								Supersed. +10	
8. Dishmachine Temperature Logs									1 (survey- survey)
9. Employee Handbooks		Indefinitely						Supersed. +10	
10. Generator Checklist (monthly)									2
11. Medical Director Agreement		Contract +7							Term +6
12. Mechanical Room Checklist									6
13. Memos/Directives to Staff			10						
14. Motor Vehicle/Fleet Logs								15	1
15. Press Clippings/News releases	Calendar Yr+1	Indefinitely	10 (neg)				2	Perm.	
16. Policy/Procedures	Life+7	Life+7	"long term"		Active+10		Perm.	Perm.	
17. Reference Manuals	Life+1	Current					Perm.		
18. Satisfaction Surveys		5	10						(C) 3 (F) 1
19. Training Material	Life+7	7					5		
20. Vacation Schedules	Calendar Yr+1	Indefinitely					2-Fac		

BENEFITS

1. Benefit Administration - i.e. Health Insurance/Life/401K	7	7	6		Active+6		5	Perm.	
2. Certificates of Creditable Coverage		7						term+2	
3. COBRA-Related Documents		7						6	
4. Employee Service Records/eligibility		7						Perm.	
5. Insurance/Pension/Retirement Plans	7	7	6		Active+6	Indefinitely	Perm.	Perm.	
6. Plan Documents & Amendments		7	7					6	
7. HIPAA -Related Documents		6	6						
8. Records-Benefits paid to employees/ben.		7	7					after death+1	

COMPLIANCE

1. Business Ethics Policy Acknowledgement	Term+6						Term+5	Act +6	
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2. Code of Conduct Acknowledgement		7					2	Act +6	
3. Complaint Reports	6	6					2	7	
4. Corporate Compliance Documents			10	Active+10				10	
5. Facility Visit Summaries (Compliance Audits)		Current +2	10					10	
6. Hotline Call Reports	6	6					2	7	10
7. Resolution Reports	6	6					2	7	10
CORPORATE RECORDS									
1. Annual Shareholders Reports	Perm						Perm.	Perm.	
2. Board Election Records									Perm.
3. Board Election Ballots								10	3
4. Board/Corp Officer Term Records								10	Perm.
5. Board Minutes/Agenda			3					10	Perm.
6. Board Correspondence			2						
7. Board Decisions r/t Legal Review			10						
8. Bylaws/Incorporation Documents	Perm	Entity Life +7			Indefinitely	Indefinitely	Perm.	Perm.	Permanent
9. Delegations of Authority/Organizational Structure	3	7					Perm.		
10. Dividend Checks								Perm.	
11. Dividend Registers								Perm.	
12. Mergers/Acquisitions/Reorganizations	Perm		10		Active+6		Perm.		
13. Minutes - Corp Annual Meeting	Perm					Indefinitely	Perm.	Perm.	
14. Sarbanes Oxley -Flow charts, Risk & Control Matrix			7					7	
15. SEC Documentation	Perm		10				n/a	Perm.	
16. Stock transfer/stockholder records								Perm.	
17. Stock savings plan records								Perm.	
FIXED ASSETS									
1. Blue prints/ Construction Plans		Entity Life +3						Perm.	Perm.
2. Capital Investment Approval Requests	3		10				5		
3. Depreciation Logs	7	Property Life +7					5	Perm.	6
4. Deeds/Title Information/ Easements	Perm	Permanent				Indefinitely	Perm.	Perm.	Perm.

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5. Disposition Records	7						5		
6. Fixed asset records and appraisals		Permanent							
7. Inventory Records		Permanent	7					Perm.	
8. Invoices - Capital	Life+7						Perm.		
9. Leases	Life+7		7			Life+8	Perm.	Perm.	Term +20
10. Maintenance/Repair Logs	7						2	15	
11. Mortgages and Notes		Permanent				Life+8	Perm.	Canc+15	
12. Property Ledgers	7						n/a		
13. Real Estate Development	7				Active+12		Perm.		
14. Transfer Reports (of assets)	7						Perm.		

HUMAN RESOURCES - (HR) = Human Resources (P) = Personnel Files (M) = Medical Files

1. Absence/PTO Request Forms (P)			3						3
2. Advertisement for Recruitment (HR)	3	2	3				2	3	
3. Affirmation Action Compliance (HR)	3		2				3	Supersed.+1	
4. American w/ Disability Act Records (HR)	3					6			
5. Applicant Flow Logs/ Recruitment Tracking (HR)	3		3				3		
6. Applications/Resumes (HR)	Term+3	Employment+3	3		6	1	Term+5	Active +6	3 not hired; or Term +3
7. Applications (non-hire)		2						3	
8. Authorization disclose Personnel Information (P)									Term +30
9. Background/Reference Check (P)	Term+3		3				Term+5	Active +6	Term +3
10. Certifications & Licenses (P)	Life+7						Perm.		
11. Citizenship Authorizations/ Immigration Records(P)	3	Indefinitely	Term+3				Term+5	Active +1	
12. Commissions/ bonuses/ awards (P)		7	10					15	
13. Confidentiality Agrmt/ Employee Nondisclosure (P)									7
14. Discrimination or Enforcement Charges (HR)	2						2		
15. Employee Personnel Files (P)	Term+7	Term +6	Term+7		6		Term+5	Active +6	Term +3
16. Employment Contracts (HR) (P)	7	2	15		6 after expired		5	Active+6	
17. Employee Medical File (M)	Term+30	Term+30	30	Term+30	Term+30		Term+30	Term+30	Term+30

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18. Exit Interviews (HR)	3		2			5	Active +6	Term +3
19. Family & Medical Leave/ Sick Pay(P)	3	3	7			6	Term+5	Active +3
20. Hiring & Termination Records (HR) (P)	3	Term +6		Current+1			3	
21. I-9 Forms (P)	Employ+1 (min 3)	Hire+3 or term+1	3			Term+5		Hire+3 or Term+1
22. New Hire/ Open Position Requests (HR)	3		3			Perm.		
23. Job Descriptions (HR) (P)		Current +6	2				Superseded. +15	
24. Labor Organization & Employee Records (HR)	5					Perm.		
25. Layoff and Recall Selection (HR)	3					n/a		
26. Offer Letters (HR) (P)							15	
27. Older Workers Benefit Protection Act (HR)	3					n/a		
28. Performance Records, inc. promotion/demotion (P)		Term +6	3			Term+5	Active+6	Perm.
29. Temporary Light Duty Job Offer (HR)								2
30. Test Records - employment related (P)	3		7			Term+5	10	
31. Transfer Records (P)	3					Term+5		
32. Veterans Hiring Records (HR)	3		6			n/a		
33. Veterans Military Leave (P)	5					n/a		
34. Wage Rate Tables (HR)	3	2				Current only		

INFORMATION SYSTEMS

1. Application/System Documentation	Life +7	App life +7				Life+7		
2. Call Tickets (Support/Help Desk)			3					
3. Documentation of Software Upgrades		App life +7	7					
4. IS Leases								Term+20
5. IS-Specific Policies and Procedures								
6. Software License Agreements		App life +7	15				Use+3	
7. Software Manuals/ System Documentation	Life +7	App life +7				Life+7		
8. System Documentation/Vendor Manuals			7					

INTERNAL AUDIT

1. Audit Reports	3	Permanent	7	Inactive+5		Indefinitely	5	Perm.	10
2. Audit Work Papers	3	Permanent	7	Inactive+5			5	10	10

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3. Management Responses	3		7				5		
4. Master Audit Plan	3		7				5		

LEGAL

1. Antitrust Documents			6						
2. Appeals/Penalties/Remedies		Life of center +3	6						
3. Bankruptcy Records			7						
4. Certificate of Need		Indefinitely	6			Indefinitely	Perm.		
5. Certifications	Perm						Perm.		
6. Closing Binders	Perm	Indefinitely					Perm.		
7. Consultant Reports	3	1					2		
8. Contracts	Life+7	Life +7	Life+7			Indefinitely	Perm.	Active +15	Term +20: gen Perm: govt.
9. Copyrights/Trademarks/Logos		Indefinitely	6		Active+6		Active+5	Perm.	Perm.
10. Correspondence - contract/finance/legal/tax			6						10
11. Divestitures	Perm	5	6		Indefinitely		Perm.		
12. EEOC Cases (settled)			6						
13. Environmental	Perm						Perm.		
14. Expert Witness Files			6						
15. Government Investigations		6	10						
16. Joint Venture/Partnership Agreements			5						
17. Legal Opinions			3						Perm.
18. Licensure	7	Indefinitely	7		Active+5	Indefinitely	Perm.	Perm.	
19. Litigation Files	Perm	4 after close	Perm		Active+6		Perm.	Settlement+10	Perm.
20. Management Agreement for Nursing Center		Life of center +3	Term+10						Term +6
21. Organizational Charts	Perm		5				10		(C)Perm(F)Current
22. Permits	Life						Perm.		
23. Political Action Committee	7		7				3	3 after filed	
24. Real Property Lease	7	Indefinitely					Perm.		
25. Sanction Notices						Indefinitely	Perm.		

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26. Survey/Audits	3	Life of center +3	10				Perm.		
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MARKETING

1. Advertisements & Marketing Material/Brochures	1	15	10		6		1		
2. Advertising contracts		Life +7						Term+5	
3. Contracts	Life+7	Life +7				Indefinitely	n/a		
4. Correspondence	1						2		

MEDICAL RECORDS AND HEALTH INFORMATION

1. Clinical Medical Records	7	7 or state	10		6 or state	5	7		
2. Disclosure Logs	7						7		
3. HI Received as Business Associate	Life+any extension						6		
4. HIPAA-related policies & communications								Superc. +6	
5. Tracking Documents	7						7		

OPERATIONS - CLINICAL (Facility)

1. 24-Hour Reports/ Alert Charting					6			90 days	1 mo.
2. Admission/Discharge Register		Permanent					Perm.		
3. Census Data	7				6		7	15	6
4. CEU Documents		7	10						
5. Consultant Reports, i.e HIM, Nursing, etc.)	Survey to Survey	1			7		2		
6. Daily Staffing Posting (PPDs)		18 months							
7. Drug Destruction Records	3	1					2		7 or state pharm
8. Facility Dietary Menus			2						
9. Facility Meeting Minutes	7						1		
10. Facility OSHA Logs	7		5			7	5	5	5
11. Facility Preventative Maintenance Logs	7						1		
12. Glucometer Log		1					1		
13. Infection Control/Comm. Disease Records	3						3		
14. Interdisciplinary Care Plan Minutes	7						1		
15. Master Patient Index		Permanent					Perm.		

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16. MSDS Sheets and Notebooks	7	7					30	Until Superseded	
17. Prescription/Narcotic Sheets/Log	7	3					7	2	7 or pharm board
18. Physician Credential Files	7	Indefinitely					7		7
19. Policies & Procedures - archive	Life+7	Life +7	10		Active+10		Perm.	Perm.	
20. QA Minutes and Associated Data	7						2	Perm.	
21. QI/QM Reports			10						4
22. Refrigerator Logs (meds, food)		1					1		survey to survey
23. Resident Administrative Records	Later of Term+7 or 7 after 21 y/o						7		
24. Resident Appointment Schedules	3						1		
25. Returned Medications		6 mo.					1		
26. Staff Assignment Sheets	7	1					1		as needed
27. Staffing Schedules		2	7	7	6		2		survey to survey
28. Surveys	Perm	Life of facility+3	10			Indefinitely	Perm.	15	(C) 3 (F) survey-survey
29. Therapy Service Logs	7			7			7		
30. Training Documentation/Videos/DVDs	6		7		5		5	Active+10	
31. Waivers						Indefinitely	Perm.		
32. Water Temp/ Hardness Record									2

PAYROLL

1. Deduction Authorizations	7	Term +6	7		7		Term+5	Active +7	
2. Direct Deposit Authorizations	7	Term +6	7		7		Term+5	5	6
3. Exemptions	8	Term +6			8		Term+5	5	
4. Garnishments	3	Term +6	7		3		Term+5	Active +6	
5. Kronos reports and data			7						7
6. Labor Contracts						Indefinitely	n/a	5	Perm. unless superseded
7. Labor Distribution/Trends	7		10		7		5		
8. Manual Checks	7		7		7		5	5	

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9. Overtime Data	7	Term +6	7	1	7		5	5	
10. Payroll Checks			7			7	5	15	
11. Payroll Edits	7	7	7		7		5	5	
12. Payroll Reports/Registers	8	7	7		8	7	5	5	7
13. Payroll Taxes	8	7	8		8		5	5	
14. Timecard/Sheets	7	5	7	Inactive+8	7	6/7	5	15	
15. Union Contracts	Life+4				Life+4		Perm.	1 copy Perm.	
16. Unclaimed Wages	7				7		5	5	
17. Unemployment Compensation Claims Files								3	
18. Vacation Records	7	Term +6	7		7		5	5	
19. Wage Withholding Order	7	7			7		Term+5	5	
20. W-4 Exemptions	7	7		Updated+5	7		Term+5	3	
21. W-2 Forms	8		7		8	6	5	15	
22. 1099 Forms			7					6	

PLANNING & BUDGET

1. Business Plans/ Project Planning	2		7				5		
2. Budgets - Capital	2					3	5	Until Superseded +1	
3. Budgets - Operating	2		5			3	5	Until Superseded +1	3
4. Departmental Budgets			3						
5. Facility Budgets			10						
6. Management Reports	2						5		
7. Strategic Planning Documents			10						Perm.

PURCHASING

1. Contracts	Life+2		15	7		Indefinitely	Perm.	15	
2. Purchase Orders/Requisitions	3	2	3			3	3	15	2
3. Purchasing Reports	1		7				n/a	15	

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4. Receiving Documentation/Reports	3	2	10				5	15	6
5. Returned Goods Documentation	3	2					5	15	

REIMBURSEMENT

1. Ancillary Contracts	Life+7	Life +7					Perm.		
2. Appeal Files	7						5		
3. Bad Debt Logs	7						5		
4. Census Data	7						5		
5. Correspondence	7						5		
6. Medicare Claim Denial Log		2	10						
7. Medicare Cost Reports/Files	7	5 after filing	10		10	Indefinitely	5	Perm.	6
8. Medicaid Cost Reports/Files	7	5 after filing	10		10	Indefinitely	5	Perm.	6
9. Medicaid Documents	7	5 after filing	10	7	Active+10		5		
10. Medicare Documents	7	5 after filing	10	7	Active+10		5		
11. NPR Files	7						5		
12. PPS System Data	7						5		
13. Rate Letters and Pass Through	7						5	10	
14. Vendor Contracts	Life+7	Life+7					5	Active +15	

RESIDENT TRUST

1. Bank Statements & Reconciliation	7		4	Inactive+5			5		6
2. Cash Receipt Books	7		4	Inactive+5			5		6
3. Facility Daily (petty cash withdrawals, paying bills, resident deposits)	7		4	Inactive+5			5		6
4. Fac. Information (folders, bank material)	7		4	Inactive+5			5		
5. Facility US Treasury Reclamation,	7		4	Inactive+5			5		
6. Journal Entry Books, P/T Res. Refund	7		4				5		6
7. Resident Fund Ledgers	7		4	Inactive+5		7	5		
8. Request Forms	7		4				5		
9. State and Internal Audit Reports	7		4				5		

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10. Transmittal Sheets, Long Sheets	7		4				5		
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RISK MANAGEMENT

1. Benefit Administration -Workers Comp	7						Life+2	Perm.	10 after settlement
2. Claims	Perm		10			10 after settlement	Perm.	15	7 after settlement
3. Contracts (Brokerage, Claims Admin)	Life+1	Life +7					Perm.		
4. Corporate Risk Mgmt Committee Minutes	7						n/a		
5. Facility Files, i.e. pre-claim investigations	5						5		
6. Fire Inspection Reports						6	1		(C) 6 (F) 7
7. Group Disability Records						8	n/a		
8. Incident/ Accident	Perm	State Rec. Ret.	6	20		6	5		7 after settlement
9. Incident Record Log									6
10. Insurance Policies	Perm		7			4 after exp.	Perm.		
11. Loss Runs	3		10				Final - Perm		
12. Medical Device Reporting Records						30	n/a		
13. Occupational Exposure Incident Reports						30	5	Perm.	
14. Occupational Injuries & Illness	5						5		10 after settlement
16. Safety Reports						8	1		6
17. Sharps Injury Log									6
18. Surety Bonds	Perm						Perm.		

SECURITY

1. Emergency Conditions								Perm.	
2. Employee badge records								Term +5	
3. Fire, theft and security investigations								Perm.	
4. Security violations, infractions			10					Perm.	
5. Security briefing/termination statements								Term +3	
6. Subcontractor clearance								2	
7. Surveillance Videos			10						

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8. Visitor clearance									2	
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TAX

1. Business Tax Licenses	3							2		
2. Due Diligence	7							n/a		
3. Earnings/Profit Calculations	Perm	7						Perm.		
4. Employee Benefit Plan Injuries. Letter	Perm	7						Perm.		
5. Employee Benefit Plan Returns	7	7						Perm.		
6. Estimated Tax Payments	7							Perm.		
7. Excise tax records									15	
8. FAS 109	7							Perm.		
9. Federal Income Tax Returns	Perm	Entity Life +7					Indefinitely	Perm.	Perm.	
10. Franchise Tax Returns	Perm						Indefinitely	Perm.	Perm.	
11. Legal Entities	Perm							Perm.		
12. Payroll Tax Return	7	7					Indefinitely	5		
13. Personal Property Renditions	7							5		
14. Property Tax Bills	7	Entity Life +7	7					5	15	
15. Purchase Accounting	7							5		
16. Relocation Reports/Records			7							
17. Social Security Tax Records									Perm.	
18. Sales/Use Tax Return	7	10	7				Indefinitely	5	15	
19. State Income Tax Returns	Perm	Entity Life +7					Indefinitely	Perm.	Perm.	
20. State Tax Credits	7							Perm.		
21. Tax Accounts - Budgets	3							n/a		
22. Tax Appeals			3							
23. Tax Audits	Perm	10	7					Perm.		
24. Tax Basis	Perm							Perm.		
25. Tax bills and statements									Perm.	
26. Tax Rates	3							Perm.		

**Long Term Care Consortium:
Retention Guidelines by Corporation**



Company A **Company B** **Company C** **Company D** **Company E** **Company F** **Company G** **Company H** **Company I (C) Corp (F) Facility**

Retention Timelines (Years)


27. Tax Return Support - Non Capital	7	Entity Life +7				Indefinitely	n/a	
28. Tax Return Support - Capital	Disposition+7	Entity Life +7				Indefinitely	n/a	
29. Unemployment tax records								15
30. WOTC	7					Perm.		
31. W-9	7					Perm.		

TREASURY

1. Bank Agreements	7	Indefinitely	Active+4		Active+6		Perm.	Perm.
2. Bank Records	7		Active+4		Active+6	3	Perm.	15
3. Debt Documentation	7		Active+4		Active+6		Perm.	
4. Investment Documentation	7		Active+4				3	
5. Presentations	Perm		4				2	
6. Press Releases	Perm		Permanent				Perm.	
7. SEC Requirements/Documentation	Perm		10				n/a	7
8. Wire/Electronic Transfers	7	7	4				3	

CORRESPONDENCE AND INTERNAL MEMORANDA

1. Collection letters which have limited value after the account is paid								5
2. Copies of interdepartmental or other company correspondence where another copy of the same letter is in the file								30 days
3. External Communications (vendors, people outside company, including e-mail)		2 -not inc. e-mail	3					
4. Form letter that require no follow-up								30 days
5. General Correspondence to/from Facilities			10					
6. General Miscellaneous Correspondence		1	3					
7. Internal Communications (interoffice, e-mail, bulletins)		1	3					
8. Other letters of inconsequential subject matter which definitely close correspondence to which no further reference will be necessary								30 days

Long Term Care Consortium: Retention Guidelines by Corporation 	Company A	Company B	Company C	Company D	Company E	Company F	Company G	Company H	Company I (C) Corp (F) Facility
Retention Timelines (Years)									
9. Letters of general inquiry/ replies that complete a cycle of correspondence and have no value after possible reference from the correspondent within a reasonable period of time								1	
10. Letters pertaining to patents, copyrights, licensing agreements, bills of sale, permits, etc.								5	
11. Letters related to establishing credit								5	
12. Letters requesting specific action such as name or address change, complaints that have no further value after changes are made or action taken								1	
13. Memoranda/reports about expense accounts that have limited value after the voucher is approved.								15	
14. Operations/Executive Memos Sent		1	10						
15. Routine letters with customers and vendors		2	2					5	
16. Similar letters of various types that might be referred to shortly after they are received or written but which soon cease to have value unless further immediate correspondence ensues								1	
17. Unimportant letters/notes requiring no acknowledgement or follow up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings		60 days						30 days	
MISCELLANEOUS									
1. Business Office Records - Facilities Sold or Closed			7						
2. Corporate Government Relations			7						
3. Department of Labor Case Files			6						