

RECORD RETENTION

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RETENTION OF RECORDS

GENERAL DISCUSSION

According to the OIG's Model Compliance Guidance for Hospitals, hospital compliance programs should provide for the implementation of a records system. This system should establish policies and procedures regarding the creation, distribution, retention, storage, retrieval, and destruction of documents. The two types of documents developed under this system should include: (1) all records and documentation, e.g., clinical and medical records and claims documentation, required either by federal or state law for participation in federal health programs (e.g., Medicare's conditions of participation requirement that hospital records regarding Medicare claims be retained for a minimum of five years, see [42 C.F.R. § 482.24\(b\)\(1\)](#)); and (2) all records necessary to protect the integrity of the hospital's compliance process and confirm the effectiveness of the program, e.g, documentation that employees were adequately trained; reports from the hospital's hotline, including the nature and results of any investigation that was conducted; modifications to the compliance program; self-disclosures; and the result of the hospital's auditing and monitoring efforts.

In looking at the development of a record retention policy, it is important to also consider the statute of limitations under the False Claims Act. The False Claims Act states that an action for a false claims violation "may not be brought – (1) more than six years after the date on which the violation . . . is committed, or (2) more than three years after the date when facts material to the right of action are known or reasonably should have been known by the official of the United States charged with responsibility to act in the circumstances, but in no event more than 10 years after the date on which the violation is committed, whichever occurs last." [31 U.S.C. § 3731\(b\)](#)

The following Retention Schedule was developed for general reference and provides a suggested time frame for maintaining records. The schedule is not intended as a final authority, but as a suggested outline for establishing a record retention program. This schedule was compiled from information in the Code of Federal Regulations, basic IRS regulations, corporate record retention manuals, HFMA reference materials, the Medicare Hospital Manuals, the College of American Pathologists (CAP), Joint Commission on Accreditation of Healthcare Organizations, Florida's *General Records Schedule (GS-4) for Public Hospitals, Health Care Facilities, and Medical Providers (May 2007)*, Practice Brief: Retention of Health Information (AHIMA: June 1999, updated June 2002), and the Florida Statutes and the rules of the state agencies that administer the statutes as written in the Florida Administrative Code.

The record retention program should also reference the confidentiality restrictions that surround patient and employee records. These records must be stored securely and destroyed in a manner that retains the confidentiality of the record – either by shredding, incineration, or other such means of destruction.

RECORD RETENTION SCHEDULE

| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|--|---|
| <i>Accounting and Fiscal Records</i> | | |
| Accounts payable invoices | Tax return filing date + 6 years | Recommended |
| Accounts payable ledger | Tax return filing date + 6 years | Recommended |
| Accounts - charged off | Tax return filing date + 6 years | Recommended |
| Accounts receivable ledgers and schedules | Tax return filing date + 6 years | Recommended |
| AHCA cost containment reports | 5 calendar years | GS-4 (Item 20) |
| Audit reports - IRS | Permanent | Recommended |
| Audit work papers - internal | Current + 6 years | Recommended |
| Balance sheets | Indefinitely | Recommended |
| Bank deposit records | Tax return filing date + 6 years | Recommended |
| Bank statements/reconciliations | Tax return filing date + 6 years | Recommended |
| Bonds | Indefinitely | Recommended |
| Budget files | 3 years after end of the current fiscal year | Recommended |
| Canceled checks | | |
| <ul style="list-style-type: none"> • Payroll | Tax return filing date + 6 years | Recommended |
| <ul style="list-style-type: none"> • Taxes, capital, purchases, important contracts | Permanent | Recommended |
| <ul style="list-style-type: none"> • Other | Tax return filing date + 6 years | Recommended |
| Cash receipts | 6 years after current calendar year | Recommended |
| Chargemaster | 7 years | Recommended |
| Chart of accounts | Indefinitely | Recommended |
| Check register | Tax return filing date + 6 years | Recommended |
| Cost accounting records | 7 years | Recommended |
| Cost report and supporting material | 5 years after the cost report is filed | Medicare Claims Processing Manual, Pub. 100-4, Chapter 1, Section 110.3; 42 CFR 413.20; 42 CFR 413.24 |
| Depreciation schedules | Life of equipment + 7 years | Recommended |
| Electronic payment records | Tax return filing date + 6 years | Recommended |
| Exempt Organization Annual Information Returns (IRS Form 990) | Permanent | Recommended |
| Expense reports | Tax return filing date + 6 years | Recommended |
| Financial reports - monthly | Fiscal year + 3 years | Recommended |
| Financial statements - certified | Indefinitely | Recommended |
| Fixed asset purchases | Indefinitely | Recommended |
| General ledger | Tax return filing date + 6 years | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|---|
| <i>Accounting and Fiscal Records (Continued)</i> | | |
| Income - daily summary | 7 years | Recommended |
| Inventory records (general) | Indefinitely | 26 CFR 1.6001-1 |
| Invoices (fixed assets, equipment) | Permanent/life of asset or equipment + 7 years | Recommended |
| Journals | Tax filing date + 6 years | Recommended |
| List of contracted services | 6 years | Recommended |
| Note: 42 CFR § 482.12 requires a list of contracted services be maintained, but does not specify retention periods. | | |
| Loan records | Term of loan + 4 years | Recommended |
| Petty cash records | 3 years | Recommended |
| Property tax payment records | Indefinitely | Recommended |
| Purchase orders | Life of item + 7 years | Recommended |
| Subsidiary ledgers | Indefinitely | 26 CFR 1.6001-1 |
| Tax bills, statements, payments, receipts | Indefinitely | Recommended |
| Tax exempt status application | 3 years | 26 CFR 301.6104(d)-1(a) |
| Tax returns | Indefinitely | Recommended |
| Travel and entertainment records | Tax return filing date + 6 years | Recommended |
| Trial balance | Indefinitely | Recommended |
| Unclaimed Property | 5 years after the property becomes reportable | 717.1311, F.S. |
| Uncollectible accounts | 7 years | Recommended |
| Vouchers | | |
| • Capital expenditures | Life of item + 7 years | Recommended |
| • Cash | 7 years | Recommended |
| • Other checks | 7 years | Recommended |
| W-2 or 1099 forms | At least 4 years after due date of tax, or the date tax is paid, whichever is later | 26 CFR 31.6001-1 |
| Wire transfers | Tax return filing date + 6 years | Recommended |
| Workers' compensation insurance policies | Current calendar year to date and for the preceding two calendar years | 69L-6.015 FAC |
| Worksheets and related backup documents for tax returns | Tax return filing date + 6 years | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|--|
| <i>Administrative Records</i> | | |
| Accreditation - survey and inspection reports | Next report + 5 years | GS-4 (Item 1) |
| Administrative policies and procedures, in effect | Superseded + 7 years | GS-4 (Item 120) |
| Administrative policies and procedures, superseded | Superseded + 7 years | GS-4 (Item 120) |
| Advertising | 5 years | Recommended |
| Affidavits | 10 years | Recommended |
| Ambulance restocking records (documenting replenished drugs and medical supplies) - can be in the form of pre-hospital patient care reports | 5 years | 42 CFR 1001.952(v)(2)(ii)(C) |
| Annual reports | Indefinitely | Recommended |
| Articles of incorporation | Indefinitely | Recommended |
| Board minutes | Indefinitely | Recommended |
| Board reports | 10 years | Recommended |
| Bonds - surety | 7 years | Recommended |
| Breach notification log | 6 years from date of creation or the date when last in effect, whichever is later | 45 CFR 164.530(j)(2) |
| Business associate agreements | 6 years from date of creation or the date when last in effect, whichever is later | 45 CFR 164.530(j)(2) |
| Business licenses | Completion of term of license + 4 years | Recommended |
| Bylaws and amendments | Indefinitely | Recommended |
| Calendar/appointment books | Current calendar year + 1 year | Recommended |
| Canceled stock certificates | 15 years | Recommended |
| Certificate of need | 7 years | Recommended |
| Claims/litigation | Indefinitely | Recommended |
| Committee agendas, minutes (not otherwise specified in this retention schedule) | 6 years | Recommended |
| Company policy | Until superseded + 7 years | GS-4 (Item 120) |
| Compliance audits/investigations (internal) | 6 years | Recommended |
| Compliance hotline log (annual) | 6 years | Recommended |
| Contracts - major | Indefinitely | Recommended |
| Contracts - minor | Life + 4 years | 42 CFR 420.302(b) |
| Copyright records | Active + 6 years | 35 USC 286 |
| Corporate integrity agreements | 6 years | Recommended |
| Corporate records | Indefinitely | Recommended |
| Corporate seal | Indefinitely | Recommended |
| Court orders | Permanent, unless disposal approved by legal counsel | Recommended |
| Destruction history files | Indefinitely | Recommended |

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| Type of Record | Retention Period | Reference |
|--|--|---------------------------------------|
| <i>Administrative Records (Continued)</i> | | |
| Donations, endowments, trusts, bequests, contributions | 6 years; if a condition is attached to the gift, the records should be kept permanently | Recommended |
| Emergency action plan | Until superseded | 29 CFR 1910.38 |
| Emergency management plan | Until superseded | 59A-3.078 FAC |
| Equipment inventory | Until superseded + 6 years | Recommended |
| Forms management | Until superseded | Recommended |
| General correspondence | Purpose served + 3 years | Recommended |
| Grants, Department of Health | Termination of contract + 6 years or until resolution of audit findings, whichever is latest | DOH Standard Contract |
| Grants, Health and Human Services | Retain financial, statistical and nonexpendable property records, and any other records pertinent to grants, for 3 years from the date of submission of the final expenditure report, or until resolution of all litigation and federal audit findings. Records for real property and equipment acquired with federal funds must be retained for at least 3 years after final disposition. | 45 CFR 74.53 |
| HIPAA security audit log data (off-line) | 1 year, unless relevant to ongoing audit, investigation, or litigation | Recommended |
| HIPAA security audit logs (individual devices – on-line) | 30 days | Recommended |
| HIPAA security policies/procedures, activities, actions or assessments | Active + 6 years | 45 CFR 164.316(b)(2) |
| Insurance policies | Life + 3 years | Recommended |
| Internal audit records | Current + 6 years | Recommended |
| Leases/mortgages | Current + 6 years | Recommended |
| Licenses (federal, state, and local) | 4 years from date of termination, cancellation or superseded | Recommended |
| Marketing plans | 3 years from the date superseded | Recommended |
| Medicare Advantage-related documents | At least 10 years | 42 CFR 422.504 (i)(2) |
| Minutes of meetings (board of directors, executive committee, medical staff) | Indefinitely | Recommended |
| Newsletters | Indefinitely | Recommended/archival |
| Newspaper clippings | Indefinitely | Recommended/archival |
| Organization charts | Until superseded | Recommended |
| Patents/trademarks | Active + 6 years | 35 USC 286 |
| Photographs | Indefinitely | Recommended/archival |
| Press releases | 3 years from the end of the current calendar year | Recommended |
| Record destruction records | Indefinitely | Recommended |
| Shareholder records | Indefinitely | Recommended |
| Stock registers/transactions | Indefinitely | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--------------------------------|--------------------------------|---|
| <i>Dietary</i> | | |
| Bacteriological testing of ice | 2 years | Recommended |
| Dietician counseling summaries | 2 years | GS-4 (Item 111) |
| Meal counts | 2 years | Recommended |
| Menus of food served | 6 months (30 days per CMS) | GS-4 (Item 54) 42 CFR 483.480 58A-5.020 FAC |
| Recipe records - standardized | Until obsolete or superseded | GS-4 (Item 28) |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|--|
| <i>Laboratory Records</i> | | |
| <i>Autopsy Pathology</i> | | |
| Accession records | 2 years | CAP 42 CFR 493.1105 |
| Maintenance records | 2 years | CAP |
| Paraffin blocks | 10 years | CAP 42 CFR 493.1105 |
| Reports | 10 years after date of report | CAP 42 CFR 493.1105 GS-4 (Item 85) |
| Specimen blocks | 2 years | 42 CFR 493.1105 |
| Slides | 10 years | CAP |
| Wet tissue | 3 months after final report | CAP |
| <i>Blood Bank</i> | | |
| Adverse reactions to transfusions | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 121) 21 CFR 606.160 |
| Blood test results | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 121) 21 CFR 606.160 |
| Detail of receipt and disposition of all blood and blood products | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 121) 21 CFR 606.160 |
| Donor records | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | CAP GS-4 (Item 122) 21 CFR 606.160 |
| General records | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 122) 21 CFR 606.160 |
| Immunoematology reports | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | 42 CFR 493.1105 GS-4 (Item 84) |
| Patient records | 10 years | CAP |
| Processing records | 5 years | GS-4 (Item 121) 21 CFR 606.160 |
| Quality control | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 122) 21 CFR 606.160 |

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| <i>Blood Bank (Continued)</i> | | |
|---|---|--|
| Records of employee signatures, initials & ID codes | 10 years | CAP |
| Records of permanently deferred donors | Indefinitely | CAP |
| Refrigeration and blood inspection records | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 122) 21 CFR 606.160 |
| Samples of transfused blood and recipient blood | 7 days post-transfusion 10 day post-crossmatch | CAP |
| Transfusion request records | 5 years after processing or 6 months after the latest expiration date; if there is no expiration date, records are retained permanently | GS-4 (Item 122) 21 CFR 606.160 |
| <i>Clinical Pathology</i> | | |
| Accession records | 2 years | CAP |
| Bone marrow reports | 7 years after last entry | GS-4 (Item 80) |
| Instrument maintenance records | 2 years to life of equipment | CAP |
| Patient test records | 2 years | CAP 42 CFR 493.1105 |
| Peripheral blood smears/body fluid smears | 7 days | CAP |
| Permanently stained slides - microbiology | 7 days | CAP |
| Quality control records | 2 years | GS-4 (Item 81) CAP JC WT.05.01.01 42 CFR 493.1105 |
| Serum/CSF/body fluids (except urine) | 48 hours | CAP |
| Urine | 24 hours | CAP |
| <i>Cytopathology</i> | | |
| Accession records | 2 years | CAP |
| Fine needle aspiration slides | 10 years | CAP |
| Maintenance records | 2 years to life of equipment | CAP |
| Quality control slides | 5 years | 42 CFR 493.1105 |
| Reports | 10 years | CAP 42 CFR 493.1105 |
| Slides (negative/unsatisfactory) | 5 years | CAP 42 CFR 493.1105 |
| Slides (suspicious/positive) | 5 years | CAP 42 CFR 493.1105 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|---|--|
| <i>Personnel Records</i> | | |
| Competency assessment records | 2 years (5 years for transfusion medicine) | CAP |
| Training records | 2 years (5 years for transfusion medicine) | CAP |
| <i>Specimens</i> | | |
| Bone marrow smears | 10 years | CAP |
| Peripheral body fluid smears/blood smears | 7 days | CAP |
| Permanently stained slides (gram, trichrome, etc) | 7 days | CAP |
| Serum/CSF/body fluids | 48 hours | CAP |
| Subculture of M. Tuberculosis complex | 1 year | Recommended |
| Urine | 24 hours | CAP |
| <i>Surgical Pathology</i> | | |
| Accession records | 2 years | CAP 42 CFR 493.1105 |
| Histopathology slides | 10 years | 42 CFR 493.1105 |
| Maintenance records | 2 years to life of equipment | CAP |
| Paraffin blocks | 10 years 2 years | CAP 42 CFR 493.1105 |
| Quality control records | 2 years | GS-4 (Item 81) CAP 42 CFR 493.1105 |
| Reports (final) | 10 years 5 years | CAP 42 CFR 493.1105 |
| Slides | 5 years 10 years | 42 CFR 493.1105 CAP |
| Wet tissue | 7 days after sign out 2 weeks after final report | 42 CFR 493.1105 CAP |
| <i>Tissue Typing</i> | | |
| Quality control records | 5 years | CAP |
| Reports/records | Indefinitely | GS-4 (Item 99) |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|--|
| Miscellaneous | | |
| Computer system validation records | 2 years beyond life of system | CAP |
| Direct-to-consumer testing results, including reference ranges | 10 years | CAP |
| Documentation of orders | 7 years | 42 CFR 424.516 |
| Immunohematology quality control records | 5 years Duplicates: Retain until obsolete, superseded or administrative value is lost. | GS-4 (Item 82) |
| Initial test methodology verification and correlation studies | Life of test + 2 years | 42 CFR 493.1211(g) |
| Instrument calibration and verification records | 2 years | 42 CFR 493.1105 CAP |
| Instrument maintenance logs - major repairs, parts replacement and annual maintenance | Life of equipment | Recommended |
| Instrument maintenance logs - daily, weekly, or monthly performance testing and function checks | 2 years | CAP |
| Instrument printouts/worksheets | 2 years | CAP 42 CFR 493.1107 |
| Ongoing computer system checks (e.g., calculation verification) | 2 years | CAP |
| Patient testing reports | 2 years | GS-4 (Item 83) |
| Pipette/thermometer calibration | 2 years | CAP |
| Policies and procedures | At least 2 years following discontinuance (5 years for transfusion medicine) | CAP |
| Proficiency testing records | 2 years (5 years for transfusion medicine) | CAP GS-4 (Item 94) |
| Quality control | 2 years | CAP 42 CFR 493.1105 GS-4 (Item 81) |
| Records of changes to software, the test library, and major functions of laboratory information systems | 2 years beyond the life of the system | CAP |
| Specimen requisitions (including patient chart or medical record if used as the requisition) | 2 years | CAP |
| Temperature humidity records | 2 years | CAP |
| Test procedures: discontinued | 4 years after discontinued | GS-4 (Item 103) |
| Test requisitions, other than pathology and immunohematology testing | 2 years | GS-4 (Item 95) 42 CFR 493.1105 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|---|--|
| <i>Patient Records</i> | | |
| Abortions and related medical services documentation | 3 years | 42 CFR 36.56 42 CFR 50.309 |
| Accounting of disclosures of protected health information | 6 years from date of creation of the last effective date, whichever is longer | 45 CFR 164.528 |
| Admission reports: statistical | 3 fiscal years | GS-4 (Item 2) |
| Advance Beneficiary Notice (ABN) | 5 years from discharge/completion of delivery of care | MLN Matters 7821 |
| Ambulance restocking records | 5 years | 42 CFR 1001.952(v)(2)(ii)(c) |
| Anesthesia records | Adults: 7 years after last entry Children under one year of age: Retain until 8 th birthday | GS-4 (Item 80 and Item 130) |
| Authorization for use or disclosure | 6 years from date of creation or the date when last in effect, whichever is later | 45 CFR 164.530(j)(2) |
| Autopsy reports | 7 years | GS-4 (Items 80, 130, and 133) |
| Birth records/certifications | Record copy: Indefinitely (filed with State Registrar of Vital Statistics). Duplicates: Until obsolete, superseded, or administrative value is lost. | GS-4 (Item 6) |
| Census, daily | 5 years | Recommended |
| Clinics, rural health | 6 years from date of last entry | 42 CFR 491.10(c) |
| Clinical records - home health agencies (non-skilled care) | Termination of services + 3 years | FS 400.491 |
| Clinical records - home health agencies (skilled care) | Termination of services + 6 years | FS 400.491 59A-8.022(4) FAC |
| Complaints related to HIPAA privacy | 6 years | 45 CFR 164.530(d) |
| Comprehensive outpatient rehabilitation facilities (CORFs) | 5 years after patient discharge | 42 CFR 485.60(c) |
| Critical access hospitals (CAHs) | 6 years from date of last entry, or longer if the records may be needed in any pending proceeding. | 42 CFR 485.638(c) |
| Death certificates | Record Copy: Indefinitely (filed with State Registrar of Vital Statistics). Duplicate: As long as the item it relates to (filed in the patient's medical record) or 3 years if separate. | GS-4 (Item 22) |
| Diagnostic images | 7 years | GS-4 (Item 78) |
| Dialysis records | Adults: 7 years after last entry Children under one year of age: Retain until 8 th birthday | GS-4 (Item 80 and Item 130) |
| Documentation of orders | 7 years | 42 CFR 424.516 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|---|---|
| <i>Patient Records (continued)</i> | | |
| EKG/EEG/fetal heart monitor records | 30 days after report is filed (refers to actual strips generated by various vital sign monitors and testing devices where a report or interpretation has been recorded in the patient medical record). If no report, strips take the retention of the patient medical record. | GS-4 (Item 118) |
| Fetal heart monitor records | Record copy: Eighth birthday (filed with State Registrar of Vital Statistics). Duplicate: Until obsolete, superseded or administrative value is lost (filed in the patient's medical record). | GS-4 (Item 130) |
| Grievances/complaints (patient) – complaint, investigation materials, correspondence | 6 years after resolution | Recommended |
| HCRA (Health Care Responsibility Act) case records | 3 years from the date of the last action taken on the case | HCRA Manual, Chapter 2, Section 2-29 |
| HCRA financial records | 3 years from the date of the last payment for the individual is received | HCRA Manual, Chapter 2, Section 2-30 |
| HIV test results | Adults: 7 years after last entry Children under one year of age: Retain until 8 th birthday | GS-4 (Item 80 and Item 130) |
| Inpatient rehabilitation facility resident assessment instrument (IRF-PAI) | 5 years for Medicare Part A fee-for-service patients; 10 years for Medicare Part C enrollees | 42 CFR 412.610(f) 42 CFR 422.504(d) |
| Master patient indexes | Record copy: 10 years Duplicates: Until obsolete, superseded or administrative value is lost | GS-4 (Item 49) |
| Medical device reports (MDR) and records of MDR reportable events | At least 2 years from date of the event | 21 CFR 803.18(c) |
| Medical records: hospital | Adults: 7 years after last entry Children under one year of age: retain until 8 th birthday | GS-4 (Item 80 and Item 130) 42 CFR 482.24(b)(1) |
| Medical records: nursing home minors | Retain until 24 years of age or 7 years after last entry, whichever is longer | GS-4 (Item 133) |
| Medicare/Medicaid records | 5 years provided all audit issues have been resolved | Medicare Claims Processing Manual, Pub. 100-04, Chapter 1, Section 110.3 GS-4 (Item 132) |
| Medicare secondary payer questionnaire | 10 years | Medicare Secondary Payer Manual, Pub 100-05, Chapter 3, Section 20.2.2 |
| Notice of privacy practices | 6 years from date of creation or the date when last in effect, whichever is later | 45 CFR 164.530(j)(2) |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|--|
| <i>Patient Records (continued)</i> | | |
| Ordering and certifying documentation for – <ul style="list-style-type: none"> • A provider or supplier that furnishes covered ordered items of DMEPOS, clinical laboratory, imaging services, or covered ordered/certified home health services • A physician who orders/certifies home health services and a physician or, when permitted, other eligible professional, who orders items of DMEPOS or clinical laboratory or imaging services | 7 years from date of service | MLN Matters MM 7890 |
| Screening procedures/services | 7 years after last entry | GS-4 (Item 80) |
| Social service confidential case histories (clinic) | Adults: 7 years after last entry Children under one year of age: Retain until 8 th birthday | GS-4 (Item 80 and Item 130) |
| Transfer records - emergency | 5 years from date of transfer | 42 USC 1395cc(a)(1)(D)(ii) 42 CFR 489.20(r)(1) CMS Interpretive Guidelines |
| Video records of diagnostic tests | Adults: 7 years after last entry Children under one year of age: Retain until 8 th birthday | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|---|
| <i>Personnel Records</i> | | |
| Action records | 2 years | Recommended |
| Affirmative action disputes | 5 years | 29 CFR 30.8 |
| Attendance records | Calendar year + 2 years | 29 CFR 516.6(a)(1) |
| Beneficiary designations | Active + 6 years | 29 USC 1027 |
| Benefit plans | Termination of plan + 1 year | 29 CFR 1627.3(b)(2) |
| Clock records | Calendar year + 2 years | 29 CFR 516.6(a)(1) |
| Contracts/agreements | Completion of contract + 3 years | Recommended |
| Daily time reports | Calendar year + 2 years | 29 CFR 516.6(a)(1) |
| Disability plan | Active + 6 years | 29 CFR 1627.3(b)(2) 29 USC 1027 |
| Disciplinary action records | Term of employment + 1 year | 29 CFR 1602.14 29 CFR 1627.3 |
| Earnings records | 3 years | 29 CFR 516.5(a) |
| Education assistance program records | Active + 6 years | 29 USC 1027 |
| Employee accident/injury reports | Current year + 5 years | 29 CFR 1904.33(a) |
| Employee competency/credentialing | Separation + 7 years | Recommended |
| Employee contracts | Term of contract + 3 years | 29 CFR 516.5(a) |
| Employee evaluations | Calendar year + 4 years | 5 CFR 293.404(a)(1)(i) |
| Employee files | 3 years | 29 CFR 1627.3(a) |
| Employee leasing company, labor pool, and temporary labor service records | Current calendar year to date and for the preceding three calendar years | 69L-6.015 FAC |
| Employee licenses | Separation + 7 years | Recommended |
| Employee medical records | Length of employment + 30 years except health insurance claims, first aid not provided by medical professional, or records for employee of less than 1 year as long as copy provided to employee at termination | 29 CFR 1910.1020(d)(i) 29 CFR 1910.1030(h) |
| Employee polygraph records | At least 3 years | 29 CFR 801.30 |
| Employee relocation records | Current year + 6 years | 29 USC 1027 |
| Employee withholding certificates | 2 years | 29 CFR 516.6(c) |
| Employer Information Report EEO-1 | Permanent | 29 CFR 1602.7 |
| Employment and unemployment reports | Current calendar year to date and for the preceding three calendar years | 69L-6.015 FAC |
| Employment applications (hired) | 3 years | 29 CFR 1627.3(b)(1)(i) |
| Employment applications (non-hires) | Calendar year + 1 year | 29 CFR 1602.14 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|---|---|
| <i>Personnel Records (Continued)</i> | | |
| Employment Eligibility Verification Form (INS Form I-9) | At least 3 years after date of hire or 1 year after termination of employment, whichever is later | 8 CFR 274A.2 |
| Employment tax returns | At least 4 years after the due date of the tax for the return period to which the records relate, or the date the tax is paid, whichever is later | 26 CFR 31.6001-1 |
| Equal Pay Act records | At least 2 years | 29 CFR 1620.32 |
| Exclusion search results | 7 years | Recommended |
| Expense reports | Tax return filing date + 6 years | 26 CFR 301.6501(f)-1 |
| Exposure to toxic substances | Active + 30 years | 29 CFR 1910.1020(d)(ii) |
| Family Medical Leave Act records | At least 3 years | 29 CFR 825.500 |
| Fidelity bonds | 3 years | Recommended |
| Flexible spending account records | Current year + 6 years | 29 USC 1027 |
| Fringe benefits | 3 years | Recommended |
| Garnishments | 7 years | Recommended |
| Group life insurance records | Current year + 6 years | 29 USC 1027 |
| Hazardous waste training records | 5 years | 29 CFR 1910.120 |
| Health and safety bulletins | 3 years from the date of receipt | Recommended |
| Incentive plan records | Current year + 6 years | 29 USC 1027 |
| Inservice/professional development records | 7 years | Recommended |
| Insurance records - group and employee | 1 year past termination of plan | 29 CFR 1627.3(b)(2) |
| Job advertisements | 1 year | 29 CFR 1627.3(b)(1)(i) |
| Job classifications (outdated) | 2 years | 29 CFR 1620.32 |
| Job descriptions | Superseded + 7 years | Recommended |
| Labor/management reporting records | Filing + 5 years | 29 USC 436 29 CFR 405.9 |
| Locum tenens arrangements | 1 year from date record was made or personnel action taken, whichever is later | 29 CFR 1602.14 29 CFR 1627.3 |
| Log of occupational injuries or illnesses resulting in medical treatment (other than first aid); loss of consciousness or restriction of work or motion; transfer or termination of employment | 5 years following the end of the calendar year that the records cover | 29 CFR 1904.33(a) |
| Manuals, directives, procedures, policies | Superseded + 7 years | GS-4 (Item 120) |
| Merit systems | 1 year after termination of plan | 29 CFR 1627.3(b)(2) |
| Notices of leave (FMLA) | 3 years | 29 CFR 825.500(b) |
| Nurse staffing records | 7 years | GS-4 (Item 126) |
| OSHA reports | Year reported + 5 years | 29 CFR 1904.33(a) 29 CFR 1904.44 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|--|---|
| <i>Personnel Records (Continued)</i> | | |
| Overtime reports | 3 years from last date of entry | 29 CFR 516.5(a) |
| Payroll records | 3 years from last date of entry | 29 CFR 516.5(a) |
| Pension/profit sharing plans | 1 year after its termination | 29 CFR 1627.3(b)(2) |
| Personnel files - terminated | 3 years | 29 CFR 1627.3(b) |
| Personnel policies | Superseded + 7 years | GS-4 (Item #120) |
| Physical examinations | 1 year | Recommended |
| Policies and procedures pertaining to protected health information | Active + 6 years | 45 CFR 164.316(b)(2) |
| Records of family and medical leave, including notices, requests, dates, disputes or complaints | 3 years | 29 CFR 825.500(b) |
| Retirement plan | 1 year after its termination | 29 CFR 1627.3(b)(2) |
| Salary and rate changes | 3 years from last date of entry | 29 CFR 516.5(a) |
| Savings bonds records - employee | 3 years | Recommended |
| Schedules, medical personnel | 7 years | GS-4 (Item 126) |
| Skilled nursing facility posting of daily nurse staffing information | 18 months, or as required by State law, whichever is greater | 42 CFR 483.30(e)(4) |
| Substance abuse testing | 1 year from date personnel action taken | 29 CFR 1627.3(b)(1)(v) |
| Termination records | Term of employment + 1 year | 29 CFR 1602.14 29 CFR 1627.3 |
| Test papers | 1 year | Recommended |
| Time cards | 2 years from last date of entry | 29 CFR 516.6(a)(1) |
| Training manuals | Indefinitely | Recommended |
| Training records (not safety) | After completion + 1 year | 29 CFR 1627.3(b)(1)(ii) |
| Unemployment tax | 4 years after tax is due or paid | 26 CFR 31.6001-1 |
| Union agreements | Permanently | Recommended |
| W-2 or 1099 forms | At least 4 years after due date of tax or the date tax is paid, whichever is later | 26 CFR 31.6001-1 |
| Wage rate tables | 2 years from last effective date | 29 CFR 516.6(a)(2) |
| Withholding certificates (W-4) | At least 4 years after due date of tax or the date tax is paid, whichever is later | 26 CFR 31.6001-1 |
| Work authorization records - Form I-9 | 3 years from date of hire, or 1 year after termination of employment, whichever is later | 8 USC 1324a(b)(3) Immigration Reform and Control Act of 1986 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|---|--|
| <i>Pharmacy Records</i> | | |
| Alcohol (tax free) inventory | Date of transaction + 3 years | 27 CFR 22.164 |
| Inspection report | 2 years after last entry | GS-4 (Item 129) |
| Inventory records, controlled substances | Current year + 2 years | FS § 499.0121 FS § 893.07 GS-4 (Item 127) 21 CFR 1304.04(a) |
| Medicare Part D-related documents | 10 years | 42 CFR 423.505(i)(2) |
| Order form DEA 222 | 2 years | 21 CFR 1305.17 |
| Patient profiles | 2 years after last entry | GS-4 (Item 129) |
| Pharmacy register | 2 years after last entry | GS-4 (Item 129) |
| Prescriptions, controlled substances | 2 years | 21 CFR 1304.04 |
| Prescriptions, non-controlled substances | 2 years from date of dispensing | GS-4 (Item 64) 21 CFR 1304.04(a) |
| Radioactive drug records | 5 years | 42 CFR 482.53 |
| Records of prescription drugs distribution | 4 years after the creation or receipt of the record, whichever is later | F.S. § 465.022(12)(b) |
| Returned drugs, credit memo | 3 years after the date of creation | 21 CFR 203.60 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|--|--|
| <i>Plant and Property Records</i> | | |
| Appraisals | Superseded + 20 years | Recommended |
| Construction records | Indefinitely | Recommended |
| Damage reports | 4 years after occurrence | Recommended |
| Deeds/titles - active | Indefinitely | Recommended |
| Deeds/titles - inactive | 9 years after completion/termination | Recommended |
| Easements | 9 years after termination | Recommended |
| Environmental exposure records | Termination/expiration of license + 1 year | GS-4 (Item 123) |
| Incinerator (onsite) records | 3 calendar years | GS-4 (Item 97) |
| Inspection reports | Date report filed + 5 years | FS § 395.0162(1) |
| Lease payment records | Lease term + 4 years | Recommended |
| Leasehold improvements | Indefinitely | Recommended |
| Maintenance, building | 10 years | Recommended |
| Maintenance and repair - machinery | 5 years | Recommended |
| Maintenance logs (heating, air conditioning, ventilation) | Life of equipment + 6 years | Recommended |
| Material safety data sheets | As long as hazardous material is in workplace | 29 CFR 1910.1200(g)(8) |
| Mortgages | Term of mortgage + 7 years | Recommended |
| OSHA records | 5 years following end of year to which they relate | 29 CFR 1904.33 29 CFR 1904.44 |
| Permits - business & construction | Superseded + 20 years | Recommended |
| Plans, blueprints, drawings | Superseded + 50 years | Recommended |
| Real estate purchases | Indefinitely | Recommended |
| Scrap and salvage records | 7 years | Recommended |
| Space allocation records | 2 years | Recommended |
| Telephone records - lease, installation, etc. | Indefinitely | Recommended |
| Wiring schematics, drawings | Indefinitely | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|------------------------------------|--------------------------------------|
| <i>Public Relations Records</i> | | |
| Advertisements | 5 years | Recommended |
| Consent to photograph | 6 years after the date of creation | 45 CFR 164.530(j)(2) |
| Marketing materials | 5 years | Recommended |
| Newspaper and magazine clippings | Indefinitely | Recommended |
| Photographs, institutional | Indefinitely | Recommended |
| Press Releases | 5 years | Recommended |
| Publications, in-house | 5 years | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|------------------------------------|-------------------------|------------------|
| <i>Purchasing/Receiving</i> | | |
| Acknowledgments | 1 year | Recommended |
| Bids and awards | Fiscal year + 3 years | Recommended |
| Contracts | Life + 3 years | Recommended |
| Purchase orders | Life of item + 7 years | Recommended |
| Purchase requisitions | Fiscal year +1 year | Recommended |
| Quotations | 1 Year | Recommended |
| Receiving documents | Fiscal year +1 year | Recommended |
| Returned goods credits | 6 years | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|--|---|
| <i>Radiology</i> | | |
| Air sampling and bioassays | 3 years 1 year after expiration or termination of license | 64E-5.440 FAC GS-4 (Item 107) 10 CFR 20.2103 |
| Audits - radiation protection program | 3 years | 64E-5.335 FAC GS-4 (Item 108) 10 CFR 20.2102 |
| Complaint records - mammography facility | 7 years after investigation | GS-4 (Item 91) |
| Documentation of orders | 7 years | 42 CFR 424.516 |
| Dosimeter logs - individual | Expiration/termination of license | 64E-5.440 FAC |
| Disposal of nuclear byproducts | Termination of license | 10 CFR 30.51 |
| Environmental exposure records | Expiration/termination of license + 1 year | 64E-5.440 FAC GS-4 (Item 123) |
| Inspections reports | Compliance + 2 years | GS-4 (Item 101) |
| Inventory - sealed radiation sources | 3 years | 64E-5.440 FAC GS-4 (Item 115) |
| Maintenance/inspections - radiographic devices | 3 years | 64E-5.440 FAC GS-4 (Item 116) |
| Mammogram film | No less than 5 years, or no less than 10 years if a patient has had no other mammograms at the facility | Mammography Quality Standards Act 21 CFR 900.12(c)(4)(i) GS-4 (Item 90) |
| Misadministration records | 20 years | 64E-5.345 FAC |
| Monitoring records - packages of radioactive materials | 3 years | GS-4 (Item 104) |
| NRC Form 4 - prior occupational dose | 3 years | 10 CFR 20.2104 |
| NRC Form 5 - occupational monitoring | Duration of license | 10 CFR 20.2106 |
| Nuclear medicine services | 5 years | 42 CFR 482.53(d) |
| Planned special exposure | Expiration/termination of license + 1 year | 64E-5.338 FAC GS-4 (Item 112) |
| Quality control survey - mammography facility | Not less than 5 years, or not less than 10 years if no additional mammograms of the patient are performed at the facility 1 calendar year | 21 CFR 900.12(d)(2) GS-4 (Item 92) |
| Quarterly inventory of all sources of radiation | 2 years | 64E-5.1105 FAC |
| Radiation detection instrumentation | 3 years | 64E-5.440 FAC GS-4 (Item 86) |
| Radiation equipment - minor maintenance | 2 years | GS-4 (Item 87) 59A-6.026 FAC |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|--|--|
| <i>Radiology (Continued)</i> | | |
| Radiation monitoring records - human exposure | Expiration/termination of license + 1 year | 64E-5.339 FAC GS-4 (Item 88) |
| Radiation protection program records | Expiration/termination of license + 1 year 3 years after the record is made | GS-4 (Item 124) 64E-5.335 FAC 10 CFR 20.2102 |
| Radiation source records, disposal | Duration of license | 10 CFR 20.2108 |
| Radioactive waste disposal records | Expiration/termination of license + 1 year | 64E-5.340 FAC GS-4 (Item 89) |
| Radioactive waste disposal records - non-sealed source | 3 years | GS-4 (Item 113) |
| Radiologic services – hospital | 5 years | 42 CFR 482.26(d) |
| Receipt or transfer of nuclear byproducts | Possession/transfer + 3 years | 10 CFR 30.51 |
| Records related to radioisotopes (receipt, transfer, use, storage, delivery, disposal, and over-exposure) | Possession + 3 years following transfer or disposal of material | 10 CFR 30.51 |
| Surveys | 3 years | GS-4 (Item 106) 64E-5.336 FAC 10 CFR 20.2103 |
| Survey instrument, dosimeter, alarm ratemeter calibrations | 3 years | 64E-5.440 FAC 10 CFR 20.2103 |
| Testing - entry control devices | 3 years | 64E-5.341 FAC GS-4 (Item 114) |
| Testing - sealed sources | 3 years | GS-4 (Item 105) 64E-5.337 FAC |
| Training and license records | 7 years after separation or termination of employment | GS-4 (Item 100) |
| Utilization logs | 2 years | 64E-5.1106 FAC GS-4 (Item 117) |
| X-Ray films | 7 years | GS-4 (Item 78) |
| X-Ray logs | Last entry + 7 years | GS-4 (Item 98) |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|--|--|--|
| <i>Research Records</i> | | |
| Contracts with study sponsors and principal investigations, including related documentation | 30 years after completion of research | Recommended |
| Human subject research records | 30 years after completion of research | Recommended |
| Institutional Review Board records (research proposals, consent documents, progress reports, reports of injuries to subjects, minutes of meetings, correspondence, records of continuing review activities, member list, written procedures, statements of significant new findings) | Completion of research + 3 years | 21 CFR 56.115 45 CFR 46.115 |
| Institutional review board - clinical services | 2 years after the latter of (1) the date on which the investigation is terminated/completed or (2) the date that the records are no longer required for purposes of supporting a pre-market approval application or notice of completion of a product development protocol | 21 CFR 812.140(d) |
| Other research reports | 6 years | Recommended |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|---|---|
| <i>Other</i> | | |
| Air ambulance safety committee - minutes | 2 years | GS-4 (Item 125) |
| Aviation logs and reports | 3 years | 14 CFR 249.20 |
| Biomedical waste exception form | 3 years | GS-4 (Item 96) |
| Biomedical waste management records | 3 years | 64E-16.003 FAC |
| Biomedical waste shipment logs | 3 years | GS-4 (Item 96) |
| Birth reports | Record copy: Permanent (retained by office of Vital Statistics) Duplicate: Until obsolete, superseded, or administrative value is lost | GS-4 (Item 6) |
| Cancer registry reports | 75 years after last entry | GS-4 (Item 10) |
| Child abuse reports | Record copy: Eighth birthday Duplicates: Retain until obsolete, superceded or administrative value is lost | GS-4 (Item 130) |
| Collective bargaining agreements | Last effective date + 3 years | 29 CFR 516.5(b) |
| Code cart checks | 3 years | Recommended |
| Continuing education programs – nursing | 4 years | 64B9-5.003 FAC |
| Correspondence - accounting | 5 years | Recommended |
| Correspondence - administrative | 3 years after completion of current calendar year | Recommended |
| Correspondence - advertising | 3 years | Recommended |
| Correspondence - credit collection | 7 years | Recommended |
| Correspondence - engineering and technical | 10 years | Recommended |
| Correspondence - general | Purpose served + 3 years | Recommended |
| Correspondence - legal | Indefinitely | Recommended |
| Correspondence - marketing | 3 years | Recommended |
| Correspondence - personal | 6 years | Recommended |
| Correspondence - sales & service | 5 years | Recommended |
| Correspondence - tax | Indefinitely | Recommended |
| Delivery room logs | 10 years | GS-4 (Item 23) |
| Emergency run reports | 7 years after last entry | GS-4 (Item 70) |
| Emergency transfer logs/records | 5 years after event | 42 USC 1395cc(a)(1)(I)(ii) 42 CFR 489.20(r)(1) |
| Evidence of qualification to receive incentive payments for meaningful use of electronic health records | 6 years from the date of registration for the incentive program | 42 CFR 495.8(c)(2) |
| Exclusion search results | 7 years | Recommended |
| Fire prevention program | Superseded + 7 years | Recommended |
| Gunshot wound reports - hospital copy | 30 days | GS-4 (Item 128) |

| <i>Other (Continued)</i> | | |
|--|---|--|
| Hardware and software operating instructions, warranties, system requirements, configurations, etc. | Life of product + 2 years | Recommended |
| Hazard communications records - safety data sheets | As long as hazardous material in workplace | 29 CFR 1910.1200(g)(8) |
| Human tissue intended for transplantation (screening records; donor records; distribution, destruction, disposition records) | 10 years after date of transplantation, distribution, disposition, or expiration of the tissue, whichever is latest | 21 CFR 1270.33 |
| Implant log (surgery) | Indefinitely | Recommended |
| Incident reports | 7 calendar years after incident | GS-4 (Item 40) |
| Infection control reports | 5 years | GS-4 (Item 131) |
| Inspection and approval by state and local fire control agencies | 6 years | Recommended |
| Note: 42 CFR 482.41 requires that hospitals that participate in Medicare must keep written evidence of regular inspection and approval by fire control agencies, but no retention period is specified. | | |
| Inspection reports (other) | 5 years from date report filed | FS § 395.0162(1) |
| Medical device tracking | Useful life | 21 CFR 821.60 |
| Medical directives, policies and procedures | Superseded + 7 years | GS-4 (Item 120) |
| Medical procedure manuals | Superseded + 7 years | GS-4 (Item 120) |
| Medical staff bylaws | Permanent | Recommended |
| Medical staff files | 7 years separation or termination of employment | Recommended |
| Nursing care plans | 7 years | GS-4 (Item 126) |
| Ordering and referring documentation, including the NPI, related to written orders and requests for payments for covered DMEPOS, home health, laboratory, imaging, or specialist services | 7 years from the date of service | 42 CFR 424.516(f) 42 CFR 424.535(a)(10) |
| Peer review records | Indefinitely | Recommended |
| Performance improvement records | 3 years from date of last survey report | Recommended |
| Physician on-call records | 5 years | 42 USC 1395cc 42 CFR 489.20(r)(2) |
| Policy statements and directives | Indefinitely while in effect; 7 years if superseded | GS-4 (Item 120) |
| Political action committee (PAC) donations and activities | 3 years after the report to which such records and accounts relate is filed | 11 CFR 102.9 11 CFR 104.14 |

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| <u>Type of Record</u> | <u>Retention Period</u> | <u>Reference</u> |
|---|--|--|
| <i>Other (Continued)</i> | | |
| Research grant/award records | 3 years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of submission of the quarterly or annual financial report, unless grantee involved in litigation, review, or audit before the 3-year period (retain records until resolved) | OMB Circular A-110 45 CFR 74.53 |
| Respiratory protection program | Termination/expiration of license + 1 year | GS-4 (Item 107) |
| Risk management records - internal | 7 calendar years | GS-4 (Item 69) |
| Service agreements | Completion of contract + 3 years | Recommended |
| Statistics on admissions, services and discharges | 3 fiscal years | GS-4 (Item 2) |
| Surgical/operative index | 10 years | GS-4 (Item 60) |
| Surgical privileges list | Privilege + 6 years | Recommended |
| Note: 42 CFR 482.51 requires the surgical service of hospitals that participate in Medicare maintain a roster of practitioners specifying the surgical privileges of each practitioner, but no retention period is specified. | | |
| Tumor registry files | 75 calendar years after last entry | GS-4 (Item 10) |
| Utilization review records | Retention periods are not specified | 42 CFR 456.100.145 |
| Vehicle operation and maintenance | Life of vehicle + 6 years | Recommended |
| Volunteer records | 2 years after termination of volunteer status | Recommended |

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