



Policies and Procedures

Policy Title Document Retention			
Department Responsible Compliance and Integrity	Policy Code THN – 1.30	Effective Date May 2016	Next Review Date May 2017
Title of Person Responsible Compliance Officer	Approval Council Triad Healthcare Network Board of Managers		Approved Date May 24, 2016

PURPOSE

Triad Healthcare Network, LLC (THN) and Accountable Care Organization (ACO) established this policy to outline its document retention efforts and comply with all federal and state requirements, including those for the Centers for Medicare and Medicaid Services (CMS) associated with ACO's. This procedure provides guidelines for systematic review, retention, and destruction of documents received or created in the course of business. It identifies documents that need to be maintained and provides guidelines for what length of time to retain such documents in accordance with applicable federal and/or state law.

DEFINITIONS

TERM	DEFINITION
Record Retention	Defined as the preservation of data or information on any media so that it may be read at some future time.
Record Review	In order to keep this policy up-to-date and in compliance with applicable laws, an annual review, at minimum, is necessary.
Destruction of Records	Records should be destroyed in a manner that avoids breaching confidentiality. Documentation of the destruction schedule and method should be kept in the files.

POLICY

THN shall maintain books, contracts, records, documents, and other evidence associated with the ACO operations for a minimum of 10 years from the final date of the agreement period or from the date of completion of any audit, evaluation, or inspection, whichever is later. This policy applies to THN's ACO Participants, ACO Providers/Suppliers, and others acting on behalf of THN.

RESPONSIBILITIES

The policy covers the following records:

- Employment file: evaluations, trainings, job descriptions, applications, disciplinary actions, awards, timesheets
- Medical Records: patient's legal record
- Workplace Records: safety training, maintenance records, product manuals
- Business, Accounting and Corporate Tax Records: bylaws, articles of incorporation, tax returns, general ledger, audit reports



- Legal Records: contracts, real estate records, legal proceedings or citations, insurance policies, licenses and permits
- Electronic Records
- Records sufficient to accommodate periodic auditing of the financial records (including data related to Medicare utilization, quality, costs, and encounter data);
- Records sufficient to enable CMS to inspect or otherwise evaluate the quality, appropriateness and timeliness of services performed under the contract and the facilities of the organization;
- Records sufficient to enable CMS to audit and inspect any books and records of THN that pertain to the ability of the organization to bear the risk of potential financial losses, to services performed, or determinations of amounts payable under the contract;
- Records relating to ownership and operation of the organization's financial, medical, and other record keeping systems;
- Financial statements for the current contract period and 10 prior periods;
- Federal income tax or informational returns for the current contract period and 10 prior periods;
- Asset acquisition, lease, sale, or other ownership issues;
- Agreements, contracts, and subcontracts;
- Franchise, marketing, and management agreements;
- Documentation of matters pertaining to costs of operations;
- Documentation of amounts of income received by source and payment;
- Cash Flow statements; and
- Any financial reports filed with other Federal programs or State authorities.

The THN Compliance and Integrity Office will establish, implement the records retention procedures for THN. Any questions related to the retention of records should be directed to the THN Compliance and Integrity Office.

Electronic Records

If any record mentioned above in any area is in an electronic format, the retention period documented above applies. Most if not all of the above records will be retained (archived) centrally, so if they are in electronic format they will be archived on storage devices in the Cone Health Data Center. It is important, however, that individuals take responsibility for maintaining the policy periods for any archived documents they may have copies of in electronic form, either on their PCs or on other storage media such as optical disks, i.e., CDs or DVDs (other removable storage media, such as flash drives or portable hard drives, should only be used – and only if necessary – for temporary storage of such records).

REFERENCE DOCUMENTS/LINKS

- 42 CFR 425.314
- Cone Health Policy, Document Retention, OP-FIN-2009-33

ATTACHEMENT

Schedule A

PREVIOUS REVISION/REVIEW DATES

Date	Reviewed	Revised	Notes
N/A	N/A	N/A	This is a new policy.

Care N' Care Insurance Company of North Carolina, Inc.

Policies and Procedures

Schedule A

Employment Documents	
Salary schedules	5 years
Job evaluations, reclassifications, merit pay increases and job descriptions	5 years
Records relating to promotion, demotion, lay-off, or discharge of employee	5 years after termination
Immigration and Naturalization Form I-9	3 years after termination
Employment and termination agreements	Permanent
Savings plan documents, valuation reports	Permanent
Payroll registers	Permanent
State unemployment tax records	Permanent
Canceled checks (payroll)	3 years
Deductions register	3 years
Earnings records	3 years
Exemption certificates (W-4 and state withholding forms)	3 years
W-2 and W-3 withholding statements	3 years
Payroll tax returns	4 years
Attendance rosters	3 years
Kronos Timekeeping Edit Sheets	3 years
Medical Records	
Adult Inpatient and Outpatient Medical Records	11 years following discharge of the patient
Minor Inpatient and Outpatient Medical Records	The longer of 9 years after the patient turns 21 or 11 years after the last record event
Hospice Medical Records	3 years after the discharge of the patient. If patient is a minor, 5 years after the patient's 18th birthday
Nursing Home Medical Records	5 years after discharge of the patient. If patient is a minor, 5 years after the patient's 19th birthday
Charge Transaction Documents	5 years
Business, Accounting, and Corporate Tax Records	
Articles of Incorporation	Permanent
ByLaws	Permanent
Capital Stock and Bond Records	Permanent
Contracts, agreements (government)	Permanent
Legal correspondence	Permanent
Minutes	Permanent
Actuarial reports (pension plans)	Permanent
IRS Approval Letters	Permanent
Tax Returns	Permanent
Audits (external)	Permanent
Sales and Use Tax Returns	Permanent
Pension/403B/401K Tax Returns	Permanent
Bank reconciliations, statements, stop payment orders, remittance advices	4 years
Budgets	3 years
Depreciation records	3 years after audit (Medicare)(unless bond funded and then 3 years past life of the bond)
Employee expense reports	3 years after audit (Medicare)
Financial Statements (Annual)	Permanent
Inventory Lists	3 years after audit (Medicare)
Invoices	3 years after audit (Medicare)
General ledger	Permanent
Journals – general, cash receipt & disbursement, purchase	Permanent
Managed Care Contracts	Permanent
Medicare/Medicaid Cost Reports	Permanent for active providers. 20 years after termination or 3 years after audit, whichever is later, for terminated providers
Records supporting health insurance claims (charge transaction documents are not included here;	5 years after the month the cost report is filed



documentation for the charge is normally in the medical record)	
Annual Audit records	3 years after audit (Medicare)
1099s	4 years
Legal Records	
General Contracts	3 years after termination (does not include employment contracts)
Real Estate contracts and documents	20 years to permanent
Incorporation and reorganization records including Charter and Bylaws	Permanent
Insurance policies	Permanent
Accident reports	6 years
Settled Insurance Claims	4 years (after end of event)
Citations, Administrative Penalties	Permanent
ACO Operations	
All types related to the operations	10 years