

ATTACHMENT "A"

TULARE LOCAL HEALTHCARE DISTRICT RECORDS & DATA RETENTION AND DESTRUCTION SCHEDULE

FINANCIAL RECORDS		
DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
INVOICES – ACCOUNTS RECEIVABLES AND ACCOUNTS PAYABLES	GC 34090(c); CCP 337; GC 60201(12)	AU + 7 years or completion of audit or appeal, whichever is later
PACKING SLIPS (place with invoice)	CHA	7 years
CASH RECEIPTS	GC 34090(c); CCP 337	AU + 7 years
CANCELED/VOIDED CHECKS	GC 34090(c)	AU + 7 years
CUSTOMER BILLING RECORDS	GC 34090	AU + 2 years
PURCHASE ORDERS	GC 34090	Life of item + 7 years
BANK DEPOSITS & RECEIPTS, CASH RECEIPTS	GC 34090; CCP 337	AU + 7 years
BANK RECONCILIATIONS & BANK STATEMENTS	GC 34090; GC 12946; FC 30210; 26 CFR 1.6001	AU + 7 years
CHECK REGISTERS	GC 34090	P
WITHHOLDING ALLOWANCE CERTIFICATES (W-4 FORMS)	26 CFR 31.6001-1	AU + 7 years after due date of tax return period
WAGE & TAX STATEMENTS (W-2 FORMS)	GC 34090; 29 USC 436; 26 CFR 31.6001-1	AU + 7 years after due date of tax return period
W-9's; 1099's	GC 34090; 26 CFR 31.6001	AU + 7 years
CLAIMS, BILLINGS & CHARGES TO PATIENT, FISCAL INTERMEDIARIES, THIRD PARTY PAYERS	22 CCR 51502.1(f)(2) and 51476	AU + 10 years
PATIENT ACCOUNTING FILES	31 USC 3731(b); 42 CFR 405.1885(b)	AU + 10 years
MEDICARE BILLINGS (and supporting documentation)	HIPAA	AC + 10 years
COLLECTIONS, BAD DEBT	GC 34090; CCP 337	AU + 7 years
BUDGETS, APPROVED	GC 34090; GC 40802	P
BUDGET ADJUSTMENTS	GC 34090	AU + 5 years
SURPLUS PROPERTY INVENTORY	GC 34090(c)	7 years
DEPRECIATION SCHEDULE	GC 34090 (CA, no specific requirement)	AU + 5 years
FIXED ASSETS	GC 34090; VC 9900 et seq	P or until sold
GENERAL JOURNALS	GC 34090	P
GENERAL LEDGERS	GC 34090	P
PROPERTY TAX PAYMENT RECORDS	Unspecified	P
TAX RECORDS, FEDERAL AND STATE	GC 34090; IRS REG 31.6001-1; R&T 19530	P
STATE CONTROLLER'S REPORTS	GC 34090	P
AUDIT REPORTS (Local, State, Federal, Outside Agencies)	GC 34090	P
EXEMPT ORGANIZATION ANNUAL INFORMATION RETURNS	Unspecified	P
PROFIT & LOSS STATEMENTS	Unspecified	P
FINANCIAL STATEMENTS	GC 34090(c)	P
IRS RULINGS (See Audit Reports)	GC 34090	P
INVESTMENT TRANSACTIONS	GC 34090; CCP 337; GC 53607	P
WIRE TRANSFERS	GC 34090; GC 26202	AU + 2 years
BONDS – REVENUE, GENERAL OBLIGATION (correspondence, work papers, bond activity or financing, bond disclosure, sale of, issues, etc.)	GC 34090; GC 34900-43903; FC 30210	P

ADMINISTRATIVE RECORDS

DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
BLANK FORMS	Unspecified	S
AGENDA PACKETS	GC 34090	P
MINUTES (Official minutes and hearing proceedings of governing body or board, commission or committee)	GC 34090(e)	P
RECORDING/AUDIO TAPES	GC 34090.7; GC 54953.5	CY + 4 years If a recording is evidence in any claim filed or any pending litigation, it shall be preserved until the claim or pending litigation is resolved.
RESOLUTIONS	GC 34090	P
ARTICLES OF INCORPORATION, BYLAWS, RULES & REGULATIONS OF THE GOVERNING BODY	GC 34090; GC 34460	P
DISTRICT POLICIES & PROCEDURES MANUALS	Policies and procedures required by HIPAA privacy must be kept for 6 years	Life of policy or procedure + 6 years
BOARD ATTENDANCE RECORDS	GC 34090	CY + 10 years
PUBLIC RECORDS REQUESTS	GC 34090	CY + 2 years
INTERNAL GENERAL CORRESPONDENCE & MEMOS (not otherwise specified)	GC 34090	CY + 2 years
EXTERNAL GENERAL CORRESPONDENCE	GC 34090	CY + 2 years
FINANCIAL REPORTS (Monthly, quarterly, etc., for internal use or submission to other agencies)	GC 34090	CY + 2 years
STATISTICAL DATA & REPORTS (admissions, discharges, outpatient visits, services rendered, transfers)	CHA	CY + 6 years (unless to keep longer for business purposes)
CONTRACTS, LEASE & SUPPORTING DOCUMENTATION – MEDICARE & MEDI-CAL	Contracts for services between a Medicare institutional provider and a subcontractor must be kept for the life of the contract plus 4 years, if the value of the services is \$10,000 or more over a 12-month period. This includes contracts for both goods and services in which the service component is worth \$10,000 or more {42 C.F.R. Section 420.302 (b)} Contracts required by the HIPAA privacy rule must be kept for 6 years {45 C.F.R. Section 164.530(j)}. Regulations require GACHs, APHs, PHFs and CDRHs to keep contracts that are required by regulation, but no retention period is specified {22 C.C.R. Sections 70733, 71531, 77127, 79337}. Contracts that support claims for services rendered to Medicare or Medi-Cal patients must be kept for at least 10 years from date of service, end of Medi-Cal or Medicare Advantage or Medicare Part D contract period, or audit completion, whichever is later {42 C.F.R. Sections 422.504(i)(2) and 423.505(i)(2)}; Welfare and Institutions Code Section 14124.1; Title 22, CCR Section 51476]	Life of agreement/lease/equipment, plus 6 years; if the agreement supports Medicare or Medi-Cal claims, then life of agreement/lease/ equipment + 15 years.
DNV Records & Reports (accreditation, licensing, surveys and plans of action)	CHA	CY + 10 years
CERTIFICATES OF LIABILITY INSURANCE (Contractors/Vendors)	GC 34090	CY + 2 years

DISTRICT INSURANCE POLICIES, CLAIMS AND CORRESPONDENCE	GC 34090	P
PROOF OF INSURANCE	GC 34090	CY + 2 years
OSHPD REPORTS (Seismic)	GC 34090	P
OSHPD REPORTS (Financial, patient discharge data, quality)	GC 34090	CY + 20 years
EMERGENCY OPERATIONS PLAN	GC 34090	S + 2 years
LICENSING & PERMITTING – BOILERS AND CONVEYANCES (applications and permits, plans and specifications, notices of violation/correction, equipment data, safety inspections, photographs, correspondence)	LP2012-077; GC 34090	6 years after boiler or conveyance is no longer in service
RECORDS RETENTION SCHEDULE	CCP 343	S + 5 years
CERTIFICATES OF RECORDS DESTRUCTION	GC 34090 Legal record of final disposition	P
MISSION STATEMENTS	Unspecified	S
ACCREDITATION/LICENSING	Unspecified	10 years (longer if continued interest)
EMAIL CORRESPONDENCE	GC 34090; GC 6250-6276.48	1 year
INSTANT MESSAGES	GC 34090	1 year
PROFESSIONAL ASSOCIATIONS OR FOUNDATIONS	GC 34090	CY + 2 years
TREATMENT AUTHORIZATION REQUESTS (TARs)	W&IC 14124.1; CCR 51476	10 years
CAPITAL EQUIPMENT REQUESTS	GC 34090	AC + 2 years
SAM (System for Award Management) – detail reports, search results, correspondence, etc.	GC 34090	CL + 10 years

HUMAN RESOURCES & PAYROLL

DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
EMPLOYEE PERSONNEL RECORDS (Disciplinary notices, promotions/ demotions, evaluations, discharge, layoff, transfer, training files, physical files, job classifications, terms/conditions of employment)	GC 34090(c) 3 years after termination of employment CA Labor Code Section 11.98.5, CA Fair Pay Act, Title VII, ADA, ADEA	T + 7 years
EMPLOYEE HEALTH RECORDS First aid records for job injuries causing loss of work and drug and alcohol test records	5 years (chemical safety and toxic exposure records must be kept for duration of employment, plus 30 years) ~ OSHA, Cal-OSHA	7 years
EMPLOYMENT APPLICATIONS (not selected)	GC 12946; CFR 1602.14	CL + 3
EMPLOYEE BENEFIT PLANS (Pension and Retirement)	GC 62250 et seq; 29 USC 1027; 29 CFR 1627.3(b)(2)	P
EDD CLAIM FORMS	GC 12946; 29 CFR 1602	T + 3 years
UNEMPLOYMENT TAX RECORDS	22 CCR 1085-2(c); 26 CFR 31.6001-1	7 years
PAYROLL RECORDS (Deduction authorization, beneficiary designations, unemployment claims, garnishments)	29 CFR 1627.3-4; 29 CFR 162.30; 29 CFR 1650.202; 29 CFR 51.5-6	T + 10 years
PAYROLL TIMESHEETS	GC 34090(c); R&T 19530	AU + 7
PAYROLL REGISTERS	22 CCR 1085-2(c)	P
PAYROLL – FEDERAL, STATE REPORTS (RECORDS OF DEDUCTION)	GC 34090(c)	AU + 10 years
EMPLOYMENT ELIGIBILITY VERIFICATION (I-9 FORMS)	GC 34090(c)	T + 3 years
RECRUITMENT, HIRING & JOB PLACEMENT	3 years or the duration of any claim or litigation involving hiring practices (Title VII, CA Fair Pay Act, ADA, ADEA)	7 years or the duration of any claim or litigation involving hiring practices

LICENSES OR CERTIFICATIONS, EMPLOYEE <i>(previously under Admin)</i>	GC 34090	Life of license or certificate + 6 years
PROPERTY CLAIMS/DAMAGES	GC 34090	CL + 7
EMPLOYEE BACKGROUND CHECKS	GC 34090	T + 3 year
EMPLOYEE HANDBOOK	GC 34090	S + 2 years
FMLA RECORDS	GC 12946; 29 CFR 825.500; 8 CCR 15400; LC 6410; 29 CFR 1627.3(b)(i); FMLA	T + 30 years
HEALTH PLAN ENROLLMENT FORMS	GC 34090	T + 7 years
HEALTH PLAN PROVIDER CONTRACTS	Unspecified	Current life + 6 years
HEALTH PLAN DENIAL LETTERS	Unspecified	CY + 5 years
HEALTH PLAN FORMS & MISC.	Unspecified	CY + 2 years
HEALTH PLAN REPORTS	Unspecified	CY + 2 years
HEALTH SCREENINGS/MEDICAL HISTORY STATEMENTS	Must be kept at least 5 years	CY + 7 years
OSHA RECORDS	Must be kept at least 5 years following end of calendar year that record covers	6 years
INCIDENT/ACCIDENT REPORTS	GC 34090; GCV 25105.5	AC + 7 years
WORKERS COMPENSATION CLAIMS	29 CFR 1910.20	T + 30 years
WORKERS COMPENSATION REPORTS	8 CCR 15400; 8 CCR 10102 & 10103.2; LC 129(a)	AU + 7 years

MEDICAL RECORDS

DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
PATIENT MEDICAL RECORDS, including: * Admission Reports * Chart Reviews * Consent Forms * Consultation Reports * Discharge Summaries * Laboratory Reports * Nurses' Reports * Patient history * Patient Identification Information * Physical Examination Notes * Physical Therapy Notes * Physician Orders * Progress Notes * Psychiatric Records * Reports of all other Tests (EEG, EKG, etc). * Vital Sign Sheets	BPC 2620,.7; HSC Section 123145; 22 CCR Sections 70751(c), 71551(c), 72543(a), 73543(a), 74731(d), 75055(a), 75343(a), 77143(c), and 79351(c); CHA	Adults – 10 years Minors – 25 years
EXPLANATION OF BENEFITS (EOBs)	CMS requires 10 years for Medicare- managed facilities; HIPAA requires 6 years	10 years

MEDICAL STAFF

DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
MEDICAL STAFF COMMITTEE RECORDS	22 CCR Sections 7070, 70733, 71503, 71531, 79303 and 79337	P
PEER REVIEW FILES	GC 34090; CHA	P

PROPERTY CONTRACTS & AGREEMENTS

DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
LEASE AGREEMENTS (Properties leased from District and leased to District)	CCP 337.2; CCP 343; 48 CFR.4	AT + 7 years
CONSTRUCTION PROJECT CONTRACTS & RELATED DOCUMENTS (Plans & specs, EIR and other supporting documents)	GC 34090(a)	P

DEEDS AND EASEMENTS, TITLES TO PROPERTY	GC 34090(a); 24 CFR 1710	P
CAPITAL IMPROVEMENTS (Agreements, Contracts)	CCP 337	P
APPRAISAL REPORTS (Property, Buildings, Equipment, etc.)	GC 34090	P
BUILDING BLUEPRINTS, PLANS, SPECIFICATIONS, INSPECTIONS (including supporting documents)	GC 34090	P (or until property is sold)
REQUESTS FOR PROPOSALS, REQUESTS FOR QUALIFICATIONS (bid quotes and other related documents)	GC 34090, CCP 337	AC + 7 years
ELECTIONS		
DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
DISTRICT ELECTIONS (ballot materials, certification of votes, correspondence, etc.)	EC 17000-1; EC 17300; EC 17302-6; GC 81009; GC 34090.7	AC + 5 years
STATEMENT OF ECONOMIC INTEREST (FORM 700 ~ Elected officials)	GC 81009(e) Originals = 7 years GC 81009(f) Copies = 4 years FPPC Guidelines	T + 7 years (originals) T + 4 years (copies)
STATEMENT OF ECONOMIC INTEREST (FORM 700 ~ Mandatory Filers)	GC 81009(e) Originals = 7 years GC 81009(f) Copies = 4 years	T + 7 years (originals) T + 4 years (copies)
CONFLICT OF INTEREST STATEMENTS	GC 87300, et. seq. Required under Political Reform Act; reviewed every 2 years	P
ETHICS TRAINING RECORDS (AB1234)	GC 34090	AC + 5 years
ELECTION HISTORY	GC 34090	P
OATHS OF OFFICE	GC 1363; PRC 5555	T + 7 years
LEGAL RECORDS		
DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
LEGAL COUNSEL	GC 34090 (CA guideline requires 7 years after closure for case records; maintain high profile cases permanently)	AC + 7 years (permanent retention for high profile cases)
LITIGATION General Cases High Profile Cases	GC 34090 GC 34090	AC + 7 years P
COURT ORDERS	GC 34090	P
LEGAL OPINIONS	GC 34090; GC 6254	P
CLAIMS AGAINST THE DISTRICT	GC 60201(d)(4)	AC + 2 years
GRANTS		
DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
COMMUNITY GRANTS, APPROVED (Applications, reports, contracts, supporting documents)	21 CFR 1403.36(j); 21 CFR 1403.42; 24 CFR 570.502(b)(3); 24 CFR 85.42; 29 CFR 97.42	CL + 5 years
COMMUNITY GRANTS, DENIED	GC 34090	CL + 2 years
HEALTH & HUMAN SERVICES GRANTS	Keep financial, statistical and non-expendable 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 kept for at least 3 years after final disposition.	CL + 6 years

PUBLIC RELATIONS & MARKETING		
DOCUMENT TITLE	LEGAL REQUIREMENTS	RETENTION PERIOD
ADVERTISEMENTS (Print, radio, television, etc.)	Unspecified	P
CONSENT TO PHOTOGRAPH (Photograph depicting patient)	45 CFR 164.530(j) HIPAA regulations require authorizations to be kept for at least 6 years	6 years after discontinuing use of photograph
MARKETING MATERIALS	GC 34090	6 years
NEWSPAPER AND MAGAZINE CLIPPINGS (Historical)	GC 34090	P
PHOTOGRAPHS – INSTITUTIONAL	GC 34090	CY + 2 years
PRESS RELEASES	GC 34090	6 years; may wish to retain those of historical interest permanently
PUBLICATIONS	GC 34090	6 years; may wish to retain those of historical interest permanently
OTHER RESEARCH REPORTS	GC 34090	6 years (longer if continuing interest)

REVISED: Approved by Board of Directors 2/24/2021

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LEGEND	
RETENTION CODES	
AU = Audit	AC = After Completion
AE = After Expiration	CL = Closed
CY = Current Year	P = Permanent
S = Superseded	T = Termination
ADA = Americans with Disabilities Act	
ADEA = Age Discrimination in Employment Act	
BPC = Business & Professions Code	
CCP = Code of Civil Procedure	
CCR = California Code of Regulations	
CFR = Code of Federal Regulations	
CHA = California Hospitals Association	
ERISA = Employee Retirement Income Security Act	
FMLA = Family Medical Leave Act	
FPPC = Fair Political Practices Commission	
GC = Government Code	
HSC = Health & Safety Code	
IRCA = Immigration Reform and Control Act	
R&T = Revenue & Taxation Code	
W&IC = Welfare & Institutes Code	