



PRACTICE MANAGEMENT NOTES

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The OMS's Guide to Record Retention

Medical Records

In general, medical records should be retained according to the timeframes in the box below. However, state guidelines vary, and you should check with a local medical records training program, your professional liability carrier or your healthcare attorney.

be determined by state law, e.g., Georgia has such a law which became effective July 2001.)

The obligation to pay for the record rests with the patient or the third party who has requested the information. Since this is generally an uninsured service, the doctor may

When a Doctor Ceases Practice

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

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

Record Type

Retention Period

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

Medical Records in a Group Practice that Is Changing

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

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

Other Medical Record Issues

When a Patient Requests a Record Transfer

When transferring medical records, you should maintain the original record and transfer only a copy. You may charge the patient a reasonable fee to reflect the cost of the materials used, the time required to prepare the material and the direct cost of sending the material to the requesting doctor. (Note: This may

make reasonable attempts to collect the fee in advance. Nonpayment of the fee, however, is not a reason to withhold the information.

When a Doctor Relocates

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

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

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

customary in most group practices, it is not mindful of the patient's needs. See details in "Ask the Patient" below.

Ask the Patient

Members of a group practice must be cognizant that it is the *patient's privilege* to choose which doctor they wish to maintain their particular patient records and provide continuing medical care, regardless of the existence of an agreement within the practice. A copy (or original) of the patient's records should be transferred and doctors should agree how the cost of copying and transferring records will be divided within the group. In the case of planned group practice dissolution, the cost cannot be charged to the patient.

Unexpected Dissolution of a Group Practice

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

Statutory Requirements

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

Maintaining Tax, Financial and Employment Records

Following are recommended time frames for maintaining non-medical practice records. Many of the records listed below will be maintained electronically. Downloading files to a disk or CD for storage is strongly recommended.

Tax and Financial Files

Accounts Payable Ledger.....	Permanently
Accounts Receivable Ledger-Annual.....	Six (6) years after the due date of the practice tax return
Accounts Receivable Ledger-Monthly.....	Two (2) years
Bank Statements with cancelled checks.....	Six (6) years after the due date of the practice tax return
Capital Asset Records.....	Six (6) years after the due date of the practice tax return for the year in which the asset is disposed
Cash Receipts Journals	Six (6) years after the due date of the practice tax return
Check Register.....	Six (6) years after the due date of the practice tax return
Daysheets.....	Six (6) years after the due date of the practice tax return
Deeds, Mortgages, and Bills of Sale.....	Permanently
Deposit Books & Slips.....	Six (6) years after the due date of the practice tax return

Depreciation Schedules	Permanently
Encounter Forms	Six (6) years after the due date of the practice tax return
Financial Statements – Annual (year end)	Permanently
Financial Statements – Periodic	Two (2) years
General Ledger	Permanently
Income Tax Returns (Correspondence & Audits)	Permanently
Income Tax Returns (Federal & State)	Permanently
Insurance Policies (expired)	Three (3) years
Insurance Records, Current Accident Reports, Claims, Policies, etc.	Permanently
IRA and Keogh Plan Contributions, Rollovers, Transfers and Distributions	Permanently
Paid Invoice-Expenses.....	Six (6) years after the due date of the practice tax return
Payroll Ledger	Six (6) years after the due date of the practice tax return
Payroll Tax Returns.....	Permanently
Petty Cash Vouchers.....	Three (3) years
Stock and Bond Certificates (canceled)	Seven (7) years
Vouchers for Payments to Vendors, Employees, etc. (includes allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses)	Seven (7) years

Employer

Employee Personnel Records (after termination)	Seven (7) years
Employment Applications	Three (3) years
Time Cards and Daily Attendance Reports	Seven (7) years

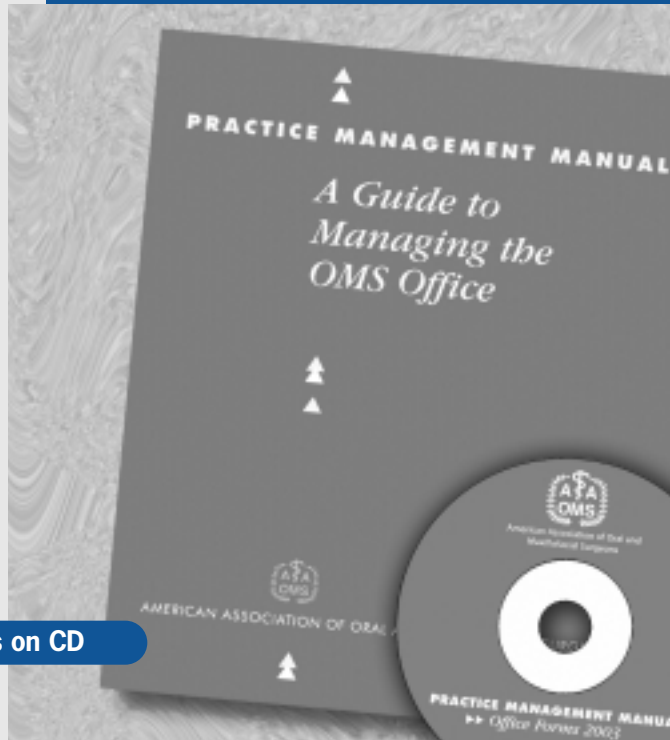
Other

Accident Reports/Claims (settled cases)	Seven (7) years
Correspondence, General	Two (2) years
Correspondence, Legal and Important Matters	Permanently
Correspondence, Routine with Customers or Vendors	Two (2) years
Minute Books of Directors, Stockholders, Bylaws and Charter	Permanently
Trademark Registrations, Patents and Copyrights	Permanently

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This is number 79 in a series of articles on practice management and marketing for oral and maxillofacial surgeons developed under the auspices of the Committee on Practice Management (Larry J. Moore, chair, Robert W. Emery, Brent T. Garrison, Jerry L. Halpern, Rickey L. Hurst, Donald P. Lewis, Jr., Robert T. Watts, Jr., Robert L. Coles, consultant, and Thomas M. Weil, consultant) and AAOMS staff. Complete sets of previously published Practice Management Notes are available online at www.aaoms.org.

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