

## **9000 SERIES**

### **RECORDS**

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- 9100 Consumer Rights Pursuant to Records
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- 9200 Use/Disclosure of Protected Health Information
- 9250 Minimum Necessary Use
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- 9350 Record Maintenance/Retention/Storage and Destruction

**POLICY:** It is the policy of Easterseals Central & Southeast Ohio, Inc. to protect the privacy rights, including the confidentiality of information, of its consumers and family members. Only parties with legitimate interests including consumers/personal representatives or legal authority can access records or information of a confidential nature.

**PROCEDURE:**

1. Records refer to all written and electronic materials or documents, including copies thereof, wherever located and which directly or indirectly identify a consumer or former consumer of Easterseals Central & Southeast Ohio, Inc.
2. Each consumer's record is the property of Easterseals Central & Southeast Ohio, Inc. and will be maintained to serve the interests of the consumer in accordance with accreditation and regulatory requirements. Consumers are entitled to secured storage of the private information contained in their records (see records storage/retention policy).
3. Active consumer records may be removed from the facility or site of service for any reason by authorized personnel, in accordance with HIPAA rules and regulations, and in emergency medical situations. All permanent charts must be signed in and out. If a record is subpoenaed by the courts, copies will be made and sent to the requestor. If this is not acceptable, Easterseals Central & Southeast Ohio, Inc. will obtain its own legal counsel on how to address the situation.
4. The use and access of confidential information by lay and professional staff members is considered to be essential only when this information is needed for the purpose of treatment, payment and health care operations. All other use of this information by a staff member is prohibited.
5. Each authorized person who has access to an individual record accepts the responsibility to maintain confidentiality and under no circumstances will the material within the record be duplicated, disseminated, or disclosed to any unauthorized persons.
6. When discussing confidential information, employees must exercise caution to avoid being overheard by others. It is not appropriate to discuss such information in any public areas including but not limited to hallways, lobby, lunchroom, etc.

7. The inappropriate disclosure of confidential information is cause for disciplinary action, and/or possible dismissal.
8. Disclosure of confidential information, both internally and externally, will be consistent with any statutory or regulatory requirements and the policies and procedures of Easterseals Central & Southeast Ohio, Inc.
9. Release of information other than for the purposes of treatment, payment and health care operations may occur only to an authorized person through the execution of an appropriate release of information form.
10. With appropriate consent, information generated by Easterseals Central & Southeast Ohio, Inc. will be released. Information generated by sources other than Easterseals Central & Southeast Ohio, Inc. may be released in accordance with accreditation, regulatory, and licensure requirements.

Originated: 5/88

Reviewed: 8/88, 10/91, 2/93, 10/94, 4/96, 3/97, 8/2000, 4/02, 3/03, 12/04, 8/05, 6/06, 8/07, 6/08, 6/09, 5/10, 6/11, 5/12, 1/14, 4/15, 5/19, 6/24

Revised: 8/88, 10/91, 2/93, 10/94, 10/95, 4/96, 3/97, 8/2000, 4/02, 3/03, 12/04, 6/11

**POLICY:**

Easterseals believes that consumers/personal representatives have a right to access and copy their protected health information (PHI) and any information in their designated record set (except as set forth below).

**PROCEDURE:**

1. Easterseals must provide the consumer/personal representative with access to his/her PHI in the form or format requested if it is readily producible in such form or format, or in a readable hard copy or other form or format as mutually agreed to, either by arranging for a convenient time and place for inspection and copying or mailing the information at the individual's request.
  - a. Easterseals may provide a summary of the information in lieu of providing access or may provide an explanation of the information to which access is provided if the individual, in advance, agrees.
  - b. In the case of inspection, a member of the program management team or designee must be with the consumer/personal representatives during this review.
  - c. A consumer/personal representative may request records be sent to or received from a service provider, school or agency by executing an appropriate release of information form.
  - d. With appropriate authorization, information generated by Easterseals Central & Southeast Ohio, Inc. will be released to designated entities. Information generated by sources other than Easterseals Central & Southeast Ohio, Inc. may be released in accordance with accreditation, regulatory, and licensure requirements.
  - e. Easterseals may impose a reasonable, cost-based fee for copying, and preparing a summary or explanation of the information provided. The fee includes only the cost of copying, supplies, postage, and labor for preparing the summary or explanation as agreed to by the individual.

2. Easterseals must act on a request for access no later than thirty (30) days after receipt unless the time period is extended as permitted below, or certain program requirements differ:
  - a. If the information to be accessed is not maintained or accessible on-site, Easterseals must act on the request no later than sixty (60) days after receipt.
  - b. If Easterseals is unable to act on the request for access within the applicable thirty (30) or sixty (60) day period, it may extend the time for response by no more than thirty (30) days, provided that, within the original allotted time period, Easterseals gives the individual written notice of the reasons for the delay and the date by which a responsive action will be taken.
3. Easterseals must provide a timely, written denial of access to an individual, written in plain language, explain the basis for the denial, and any applicable right of review, and describe how the individual may complain to Easterseals' Privacy Officer or the U.S. Secretary of Health and Human Services.
  - a. To the extent possible, the individual must be given access to any information requested after excluding the information for which Easterseals has grounds for denying access.
  - b. If Easterseals does not maintain the information for which access has been requested, but knows where it is maintained, Easterseals must inform the individual where to direct the request for access.
  - c. Access may be denied with a right of review where:
    - i. Access is determined by a licensed professional to be likely to endanger the life or safety of the individual or another person.
    - ii. Access is requested by a Personal Representative and a licensed professional determines that such access is reasonably likely to cause substantial harm.
  - d. Access may be denied without a right of review where:
    - i. Information was compiled in anticipation of litigation.

- ii. Care was provided under the direction of a correctional institution and provision of access would jeopardize health, safety, or rehabilitation.
  - iii. Information pertains to allegations or documentation of child abuse or neglect.
- 4. If the basis for denial of access gives a right of review, the individual has a right to have the denial reviewed by another licensed professional who did not participate in the original denial decision. Such review must be completed within a reasonable period of time, and Easterseals must promptly: provide the individual with notice of the reviewer's decision and comply with the determination to provide or deny access.
- 5. Easterseals must document and retain for six (6) years from the date of its creation the designated record sets subject to access and the names or titles of persons responsible for receiving and processing requests for access.
- 6. A consumer/personal representative has the right to request restrictions on use/disclosure of PHI.
  - a. Easterseals must permit an individual to request that Easterseals restrict uses and disclosures of PHI for treatment, payment, and healthcare operations or disclosures to family or others involved in the individual's care, though Easterseals does not have to agree to the requested restriction.
  - b. If Easterseals agrees to the requested restriction(s), it must document the agreed upon restriction in writing, and abide by the restriction unless the individual is in need of emergency treatment, the information is needed for the treatment, and the disclosure is to another provider only for purposes of such treatment. Easterseals must request that the provider agree not to further disclose the PHI.
  - c. Easterseals cannot agree to a restriction that prevents uses or disclosures permitted or required to the individual or where the use or disclosure does not require the individual's permission.

- d. Easterseals may terminate an agreed upon restriction if the individual agrees, as documented in writing, or if Easterseals informs the individual and the termination is only effective as to PHI created or received after such notice.
- 7. Easterseals must permit individuals to request to receive communications of PHI by alternative means or at alternative locations, and must accommodate all reasonable requests.
  - 8. A consumer/personal representative has the right to request amendments to PHI in the designated record set for as long as Easterseals maintains the information. Easterseals must act on the request within sixty (60) days of receipt, or within ninety (90) days if Easterseals notifies the individual within the first sixty (60) days of the reasons for the delay and the date by which action will be taken. Easterseals may deny the request if it determines that the record: was not created by Easterseals (unless the individual provides reasonable basis to believe that the originator of the record is no longer available to act on the request); is not part of the designated record set; would not be available for inspection; or is accurate and complete.
  - 9. If Easterseals accepts an amendment to PHI, in whole or in part, it must:
    - a. Make the amendment by identifying the affected records and appending or otherwise providing a link to the location of the amendment.
    - b. Inform the individual in a timely manner that the amendment is accepted, and obtain his/her confirmation of an agreement to have Easterseals notify relevant persons with a need to know.
    - c. Make reasonable efforts to inform and provide the amendment in a timely manner to those persons and others, including business associates, that Easterseals knows to have the affected PHI and that may have relied, or be foreseen to rely, on that information to the detriment of the individual.
  - 10. If Easterseals denies an amendment to PHI, in whole or in part, it must:
    - a. Provide the individual with a timely denial, written in plain language and including: the basis for denial; notice of the individual's right to submit a written statement of disagreement and instructions on how to file the statement, or to request that future disclosures of the protected health

information include copies of the request and the denial; and a description of how the individual may complain about the decision to Easterseals or to the U.S. Secretary of Health and Human Services.

- b. Permit the individual to submit a statement of disagreement (but Easterseals may reasonably limit its length).
  - c. Provide a copy of any rebuttal prepared to the individual.
  - d. As appropriate, identify the part of the record subject to the dispute amendment and append or otherwise link the request, the denial, and any statement of disagreement or rebuttal to the record.
11. For future disclosures of the record, include any statement of disagreement or, in response to the individual's request, the amendment request and the denial (or an accurate summary of either). If standard transaction format does not permit the appending of the additional information, it must be transmitted separately to the recipient of the standard transaction.
12. If Easterseals is informed by another covered entity about an amendment to the record, Easterseals must amend the information in its record by identifying the affected records and appending or otherwise providing a link to the location of the amendment.
13. Easterseals must document the titles of the persons or offices responsible for receiving and processing requests for amendments. They are as follows:

Central Ohio: Ombudsman Manager  
Early Intervention Manager  
School Age Program Manager

Shawnee: Adult Inclusion Coordinator  
In Home Coordinator  
Community Services Manager

Northern: Adult Inclusion Coordinator  
Community Services Manager

Lawrence: Adult Inclusion Coordinator  
In Home Coordinator  
Community Services Manager



14. A consumer/personal representative has a right to receive an accounting of disclosures of his/her PHI (see Policy #9300).
15. Questions, concerns, and/or complaints regarding PHI should be directed to the Privacy Officer.

Originated: 6/91,

Reviewed: 2/93, 7/93, 10/94, 4/96, 4/97, 8/2000, 4/02, 3/03, 12/04, 8/05, 6/06, 8/07, 6/08, 6/09, 5/10, 6/11, 8/11, 5/12, 1/14, 4/15, 5/19, 6/24

Revised: 2/93, 7/93, 10/94, 4/96, 4/97, 8/2000, 4/02, 3/03, 12/04, 6/08, 6/09, 5/10, 8/11, 5/12, 4/15, 5/19 , 6/24

**POLICY:** Easterseals shall ensure that protected health information (PHI) is managed and protected in accordance with HIPAA regulations and as required by law.

**PROCEDURE:**

1. Program Coordinators are the designated managers of consumer records at each program location or site. It shall be that individual's responsibility to see that the consumer files are maintained, that appropriate reports/documentation are in the files and that clinical records comply with all applicable certification/accreditation standards.
2. PHI shall not be used or disclosed except as permitted or required by law.
3. Consumers/personal representatives may be asked to provide proof of identification before access to records is permitted.
4. Individuals served must be given a Notice of Privacy Practices. (see Policy #3150).
5. PHI may be disclosed as follows:
  - a. To the individual
  - b. To carry out treatment, payment and operations.
  - c. Pursuant to and in compliance with a current and valid authorization.
  - d. In keeping with a Business Associate agreement.
  - e. As otherwise provided for in the HIPAA privacy regulations.
6. Generally, when using or disclosing PHI, or when requesting PHI from another entity, reasonable efforts will be made to limit the PHI used or disclosed to the minimum necessary to accomplish the purpose of the use/disclosure.
7. A person acting in the role of personal representative (see Appendix A) must be treated as the individual regarding access to relevant PHI unless:
  - a. The individual is an un-emancipated minor, but is authorized to give lawful consent, or may obtain the health care without consent of the personal representative, and minor has not requested that the person be treated as

a personal representative, or the personal representative has assented to agreement of confidentiality between provider and the minor.

- b. There is a reasonable basis to believe that the individual has been or may be subjected to domestic violence, abuse or neglect by the personal representative or that treating that person as a personal representative could endanger the individual, and, in the exercise of professional judgment, it is determined not to be in the best interests of the individual to treat that person as a personal representative.
- 8. An individual has a right to request a restriction on any uses or disclosures of his/her PHI, though Easterseals need not agree to the requested restriction, and cannot agree to a restriction relating to disclosures required under law.
- 9. An individual has a right to request to receive communications of PHI by alternative means or at alternative locations, and reasonable requests must be accommodated.
- 10. An individual has a right to an accounting of disclosures of his/her PHI for up to a six-year period.
- 11. Health information may be considered not to be individually identifiable in the following circumstances:
  - a. A person with appropriate knowledge and experience with generally acceptable statistical and scientific principles and methods determines that the risk is very small that the information could be used, alone or with other reasonably available information, to identify the individual who is the subject of the information; or
  - b. The following identifiers of the individual (and relatives, employers or household members) is removed: names, information relating to the individual's geographic subdivision if it contains fewer than 20,000 people, elements of dates (except year) directly related to the individual, and all ages and elements of dates that indicate age for individuals over 89 (unless aggregated into a single category of age 90 and older), telephone numbers, fax numbers, email addresses, social security numbers,

medical record numbers, health plan beneficiary numbers, account numbers, certificate or license plate numbers, device identifiers and serial numbers, URLs, Internet Protocol address numbers, biometric identifiers, full face photographic images, and any other unique identifying number, characteristic, or code.

12. Affected consumers shall be notified by proper procedure whenever it is discovered that a breach of unsecured PHI has occurred. Unsecured PHI is defined as PHI that is not protected by electronic encryption or any other method that renders it unusable, unreadable, or undecipherable. Proper procedures include:
  - a. Written notice by first-class mail will be sent to the last known address of the affected individual or personal representative or known next of kin if the individual is deceased, or by electronic notification if the individual has previously agreed to this form of communication. This form of notification may be used when fewer than 10 individuals are affected by the discovered breach.

Notification of breach of unsecured information will include the following:

- a. A brief description of the breach, including the date of discovery.
- b. A description of the unsecured PHI involved in the breach.
- c. The steps the individual must take to protect themselves.
- d. A brief description of what steps Easterseals is taking to investigate the breach and mitigate the harm to individuals.
- e. Contact procedures for individuals to ask questions or learn additional information, which shall include a toll-free telephone number, web site or postal address.

Affected individuals will be notified within 60 days of the discovery of breach. Notification may be delayed for law enforcement purposes. The Privacy Officer shall maintain a log of all breaches that have occurred. All breaches will be reported to the Secretary, U.S. Department of Health and Human Services.

The above protocol also applies to business associates of Easterseals. Business associates must also report the breach to the Easterseals, and include the names of the individuals likely to have been affected by the breach.

13. Each office, program, or facility of Easterseals will have in place a process for individuals to make complaints about the entity's HIPAA policies and procedures and/or Easterseals compliance with those policies and procedures.
14. Each office, program, or facility of Easterseals will maintain written or electronic copies of all policies and procedures, communications, actions, activities, or designations as are required to be documented under this manual for a period of six (6) years from the later of the date of creation or the last effective date.

Originated: 5/88

Reviewed: 4/96, 8/2000, 3/03, 12/04, 8/05, 6/06, 8/07, 6/08, 06/09, 12/09, 5/10, 6/11, 5/12, 1/14, 4/15, 5/19, 6/24

Revised: 4/96, 8/2000, 3/03, 12/09

**POLICY:**

Protected health information (PHI) will not be used or disclosed except as permitted or required by law.

**PROCEDURE:**

1. Consumers served by Easterseals will be given a Notice of Privacy Practices outlining the uses and disclosures of PHI that may be made and notify them of their rights and Easterseals legal duties with respect to PHI.
2. PHI may be disclosed without a signed authorization as follows:
  - a. To the individual
  - b. To carry out treatment, payment, and operational activities by Easterseals (see Appendix A)
  - c. In keeping with a business associates agreement
  - d. When required by law
3. PHI may be shared on a need to know basis with personnel within the Easterseals business, and/or with business associates for activities related to treatment, payment or operations. Every effort will be made to safeguard PHI from staff that are not associated with treatment, payment, or operations.
4. PHI may only be disclosed outside the realm of those mentioned above with the execution of an appropriate release of information form.
5. A valid authorization contains:
  - a. A description of the information to be used or disclosed
  - b. The name of the organization who will receive the PHI of the individual
  - c. A description of the specific information being released
  - d. If the information is being released to a health plan or a health care provider, a description of the purpose of the use or disclosure of the PHI
  - e. An expiration date that relates to the purpose of the use or disclosure
  - f. A statement of the consumer's right to revoke the authorization and the procedure to do so
  - g. A signature of the consumer and the date
  - h. If the authorization is signed by a personal representative of the consumer, a description of such representative's authority to act for the consumer

- i. A statement that information used or disclosed pursuant to authorization may be subject to re-disclosure by the recipient and no longer be protected by this rule.
- 6. Easterseals staff will not retaliate in any way if a consumer refuses to sign an authorization.
- 7. Easterseals staff may provide a copy to the consumer of the signed authorization.
- 8. Disclosure of PHI as required by law will be made in the following circumstances:
  - a. public health activities
  - b. victims of abuse, neglect or domestic violence
  - c. health oversight activities
  - d. judicial and administrative proceeding e.g. response to a court order or subpoena
  - e. law enforcement
  - f. coroners and medical examiners
  - g. to avert a serious threat
  - h. specialized government function e.g. Bureau of Workers Compensation
- 9. However, in some of the above cases disclosure will be limited to the minimum necessary.
- 10. A good faith effort will be made to inform the consumer of the disclosure, if appropriate.

Originated: 3/03

Reviewed: 12/04, 8/05, 6/06, 8/07, 6/08, 6/09, 5/10, 6/11, 5/12, 1/14, 4/15, 5/19, 6/24

Revised: 12/04

**POLICY:**

Easterseals will make reasonable efforts to ensure that the minimum necessary protected health information (PHI) is disclosed, used or requested.

**PROCEDURE:**

1. Each user of a PHI system will be identified and the category or categories of PHI to which access is needed and any conditions appropriate to such access will be established. (Appendix C.)
2. Reasonable efforts will be made to limit each PHI user's access to only the PHI that is needed to carry out his/her duties. These efforts will include internal staff to-staff use of PHI.
3. For situations where PHI disclosure occurs on a routine and recurring basis, the PHI disclosed will be limited to the amount of information reasonably necessary to achieve the purpose of the disclosure.
4. Individual requests for disclosure (other than pursuant to an authorization) will be reviewed by Easterseals staff to limit the information disclosed to that which is reasonably necessary to accomplish the purpose for which disclosure is sought. A request may be presumed to be limited to the minimum necessary if the request is from a public official, another covered entity, or a professional for the purpose of providing services to the covered entity, and the request states that the PHI requested is the minimum necessary.
5. Requests for disclosure from external non-covered entities will be reviewed to ensure that the response limits the disclosed information to that which is reasonably necessary to accomplish the purpose for which the disclosure is sought.
6. All workforce members will be trained on a regular basis regarding this policy.
7. Exceptions to the minimum necessary requirements include:
  - a. Disclosures to the individual who is the subject of the information or his/her personal representative
  - b. Disclosures made pursuant to an authorization requested by the individual



- c. Disclosures to healthcare providers for treatment purposes
- d. Disclosures required for compliance with the standardized HIPAA transaction
- e. Disclosures made to Health and Human Services pursuant to a privacy investigation
- f. Disclosure otherwise required by the HIPAA regulations or other law.

Originated: 3/03

Reviewed: 12/04, 8/05, 6/06, 8/07, 6/08, 6/09, 5/10, 6/11, 5/12, 1/14, 4/15, 5/19, 6/24

Revised:



**POLICY:**

A consumer/personal representative has a right to receive an accounting of disclosures of protected health information (PHI) by Easterseals during a time period specified up to six (6) years prior to the date of the request for an accounting.

**PROCEDURE:**

1. Exceptions to accounting for disclosure include:
  - a. To carry out treatment, payment, and operations
  - b. To the consumer or personal representative about his or her own information
  - c. For the facility or to persons involved in the individual's care, or other notification purposes permitted under law
  - d. For national security or intelligence purposes
  - e. To correctional institutions or law enforcement officials as permitted under law
  - f. That occurred prior to April 14, 2003
2. The consumer's/personal representative's right to receive an accounting of disclosures of PHI to a health oversight agency or law enforcement official must be suspended for the time period specified by such agency or official if the agency or official provides a written statement asserting that the provision of an accounting is likely to impede the activities of the agency or official. The statement must specify a time period for the suspension. Such a suspension may be requested and implemented based on an oral notification for a period of up to thirty (30) days. Such oral request must be documented, including the identity of the agency or official making the request. The suspension may not extend beyond thirty (30) days unless the written statement described herein is submitted during that time period.

3. The written accounting must meet the following requirements:
  - a. Other than the exceptions noted above, the accounting must include disclosures of PHI that occurred during the six (6) years (or such shorter time period as is specified in the request) prior to the date of the request, including disclosures to or from business associates.
  - b. The accounting for each disclosure must include:
    - i. the date of the disclosure
    - ii. name of the entity or person who receives the PHI, and, if known, the address of such entity or person
    - iii. a brief description of the PHI disclosed
    - iv. a brief statement of the purpose of the disclosure that reasonably informs the consumer/personal representative of the basis for the disclosure, or in lieu thereof, a copy of the consumer's authorization or the request for the disclosure
  - c. If, during the time period for the accounting, multiple disclosures have been made to the same entity or person for a single purpose, or pursuant to a single authorization, the accounting may provide the information as set forth above for the first disclosure, and then summarize the frequency, timeframe, or number of disclosures made during the accounting period and the date of the last such disclosure during the accounting period.
4. The consumer/personal representative's request for an accounting must be acted upon no later than sixty (60) days after receipt, as follows:
  - a. Provide the accounting as requested, or
  - b. If unable to provide the accounting within sixty (60) days, the time for response may be extended by no more than thirty (30) additional days, provided that:
    - i. Within the first sixty (60) days, the consumer/personal representative is given a written statement of the reasons for the delay and the date by which the accounting will be provided, and
    - ii. There are no additional extensions of time for response

5. The first accounting in any twelve-month period must be provided to the consumer/personal representative without charge. A reasonable, cost-based fee may be charged for additional accountings within the twelve-month period, provided the consumer/personal representative is informed in advance of the fee, and is permitted an opportunity to withdraw or amend the request.
6. Easterseals must document and retain the following documentation, in written or electronic format, for a period of six (6) years:
  - a. All information required to be included in an accounting of disclosures of PHI
  - b. All written accountings provided to consumers/personal representatives
  - c. Titles of persons or offices responsible for receiving and processing requests for an accounting from consumers/personal representatives
7. Senior Management is informed of all requests.

Originated: 3/03

Reviewed: 12/04, 8/05, 6/06, 8/07, 6/08, 6/09, 5/10, 6/11, 5/12, 1/14, 4/15, 5/19, 6/24

Revised: 12/04, 6/24

**POLICY:**

Easterseals Central & Southeast Ohio, Inc. has procedures for record maintenance, retention, storage, and destruction. Records maintenance, retention, storage and destruction will comply with all legal/licensing and/or certification requirements.

**PROCEDURE:**

1. It is the responsibility of the appropriate departments to comply with the maintenance, retention, storage, and destruction for all applicable records.
2. To ensure confidentiality and to protect medical records from water damage or destruction by fire, all medical records are to be maintained within locked file cabinets and/or locked area with limited access. Archive files are kept off site in secure damage resistant environmentally controlled building with Fireproof.
3. Records will be retained as follows:

**Administrative Records**

<u>Record Description</u>	<u>Retention Period</u>
Annual Reports	Seven (7) years
Board Minutes	Permanently
Bylaws	Permanently
Business Licenses	Permanently
Contracts – Government	Permanently
Contracts – non-government	Ten (10) years
Correspondence – General	No requirement
Legal	Ten (10) years
Donor Records	Permanently

**RECORDS MAINTENANCE/RETENTION  
STORAGE AND DESTRUCTION**

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**9350**

Facility Reports	Five (5) years
History	Permanently
Insurance Policies	Life plus three (3) years
Leases/Mortgages	Permanently
Meeting Minutes	Five (5) years

**Human Resources Records**

<u>Record Description</u>	<u>Retention Period</u>
COBRA Records	Six (6) years
Employee Benefit Plans (health, dental, life insurance, etc.)	Effective period plus three (3) years after introduction of new or modified plan
Employment Advertisements	Three (3) years
FMLA Records	Three (3) years
Garnishment Records	Seven (7) years
HIPAA Records	Six (6) years
I-9 Forms	Three (3) years after employment
Job descriptions	Effective period plus three (3) years following revisions
Notices to employees regarding job openings, staff requisitions, personnel training programs taken or opportunities for overtime work and documentation of disposition.	One (1) year from the date action was sent





**RECORDS MAINTENANCE/RETENTION  
STORAGE AND DESTRUCTION**

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OSHA logs	Five (5) years following the end of the year to which they relate.
OSHA training documentation	Three (3) years.
Payroll registers	Fifteen (15) years
Pension records	Permanently
Performance appraisal system and salary scales	Period of time a system/wage rate are in effect plus three (3) years following introduction of a new system or scales
Personnel Files, including student, intern, and contract employee files	Upon separation, will be retained for two (2) years onsite, and then put in storage for five(5) years
Personnel records relevant to a charge of discrimination or any lawsuit	Until final disposition
Personnel Policies	Ten (10) years
Solicited employment applications, resumes, or employment tests of individuals not hired	Minimum six (6) months from the date received
Unsolicited employment applications and resumes	Minimum thirty (30) days from receipt
W-4 forms, W-2 forms, time sheets, attendance Records, copies of health insurance enrollment cards, or any other deduction authorizations	Seven (7) years

**RECORDS MAINTENANCE/RETENTION  
STORAGE AND DESTRUCTION**

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**9350**

Workers Compensation claims

15 years after closed

**Financial records**

Record Description

Retention Period

Accounts Payable Ledger

Permanently

Accounts Receivable Ledger

Ten (10) years

Accounts Uncollectable

Seven (7) years

Acquisitions

Permanently

Audit Reports

Permanently

Acquisitions

Permanently

Audit Reports

Permanently

Bank Reconciliations

Six (6) years

Bank Statements

Six (6) years

Bonds

Cancelled

Permanently

Sales transferred

Permanently

Surety

Seven (7) years

Bond Registers

Permanently

Capital Expenditures

Permanently

Cash Books

Permanently

Chart of Accounts

Permanently

Checks – cancelled

Ten (10) years

Payroll	Seven (7) years
Petty Cash	Seven (7) years
Client Billing information (including Medicaid/then Medicare, BCMH, etc)	Three (3) years onsite permanently offsite
Depreciation Schedules	Permanently
Electronic payment records	Seven (7) years
Financial Statements	Permanently
General Ledger	Permanently
Investment Records	Permanently
Inventory Records	Seven (7) years
Invoices	Seven (7) years
Journal Entries	Permanently
Loan payment schedules	Seven (7) years
Price lists	Permanently
Purchase Orders	Seven (7) years
Tax returns (990s)	Permanently
Trial Balances	Permanently

**Program Records**

<u>Record Description</u>	<u>Retention Period</u>
Adult/Child incident/accident reports	Five (5) years following the end of the year to which they relate
Client Records	Active charts on site. Discharged charts onsite for three (3) years, then permanently offsite
Early Intervention student files	Active charts onsite. Discharged charts copied and kept onsite until client's ninth birthday. Charts sent to FCBDD when client is discharged
Summer Camp student files	Twelve (12) months from date of signature
YOST programs	Seven (7) years from termination of sub award agreement
Operations Manual	Seven (7) years

4. Documents to be destroyed will be shredded and/or incinerated.
5. Should Easterseals Central & Southeast Ohio, Inc. no longer be in operation, records of all past and present clients will be forwarded to an agency to be designated by the Board of Directors for appropriate retention. Mail will be forwarded to this agency and requests for records received by them.

The above agency will also receive fiscal and operational records for review and appropriate eventual disposition should Easterseals Central & Southeast Ohio, Inc. cease operations. Should Easterseals Central & Southeast Ohio, Inc. be affiliated with National Easterseals at the time of closure, they would be the appropriate recipients of said records.

Originated: 4/88

Reviewed: 11/89, 2/93, 7/93, 4/96, 3/97, 8/2000, 11/2000, 11/03, 12/04, 8/05, 6/06,  
11/06, 8/07, 6/08, 6/09, 5/10, 5/12, 1/14, 4/15, 5/19, 6/24

Revised: 11/89, 2/93, 7/93, 4/96, 3/97, 11/2000, 11/03, 11/06, 8/07, 5/10, 6/24