

Record Retention Schedule.

Each department can choose to retain a record for a longer period of time. The appropriate retention period is suggested only for the types of records listed in the chart.

Additional Resources: Iowa Health Systems Law Department 2002

Financial Records	Time	Law/Authority if applicable
Accounts payable ledgers, subsidiary ledgers and schedules	7 years	
Accounts receivable ledgers, subsidiary ledgers and schedules	7 years	
Audit reports (internal)	7 years – County Auditor’s office	
Bank deposit slips	2 years – County Treasurer	
Bank statements	7 years – County Treasurer	
Budgets	5 years – County Auditor	
Cash receipts and cash sales	7 years	
Cashier’s tape	5 years	
Charge records (departmental) for service to patients	1 year	
Chart of accounts- year end	Permanently	
Checks (canceled/voided) and check register/payroll	7 years – Auditors office	
Checks (taxes, property and fulfillment of important contracts)	Permanently – Auditors office	
Cost reports (finalized)	Permanently	

Financial Records	Time	Law/Authority if applicable
Cost report supporting work papers and documents	10 years	
Depreciation schedules and fixed asset records	Permanently	
Expense analyses/expense distribution schedules and reports	7 years	
Fee schedule/charge master records of requested changes	7 years	
Financial statements (year-end, other optional)	Permanently	
General ledgers, year-end trial balance	Permanently	
Notes receivable ledgers and schedules	7 years	
Payroll records and summaries	7 years, County Auditor	
Time sheets of staff	7 years – 5 years after cost report is final for that year.	
Voucher register and schedules	7 years	
Vouchers for payments to vendors, employees, et, (includes allowances and reimbursement of employees, officers, etc, for travel and entertainment expenses	7 years	
1099 forms	7 years	
W2 forms	7 years – County Auditor	
W9 forms	7 years – County Auditor	
General Records	Time	Law/Authority if applicable

Accreditation Certificates Permanently	Permanently	
Annual Reports	Permanently	
Board of Health and PH Advisory Committee Bylaws	Permanently	IDPH Legal Counsel, 7/03
Board of Health and PH Advisory Committee Meeting Agendas and Minutes	Permanently	
Contracts and agreements (unexpired)	Permanently	49 C.F.R. § 379.13
General Records	Time	Law/Authority if applicable
Contracts and agreements (expired)	11 years	Iowa Code § 614.1(5); 735 Ill. Comp. Stat. 5/13-206; 49 C.F.R. § 379.13
HIPAA policies and records related to disclosure of protected health information	7 years (beginning April 2003)	45 C.F.R. § 164.528
License, certificates and permits of government approval	Permanently	
Nuisance Complaints	As determined by county	
Inspection Records		
Water Test Lab Results	3 years	
Septic System Logs/Info		
Well Logs		
Meeting minutes, departmental, other committees	3 years	

Mortgages, notes and leases (expired)	11 years	Iowa Code § 6 14.1(5); 735 Ill. Comp. Stat. 5/13-206
Policies, compliance	Permanently	
Meeting agendas, minutes related to grant activity and committees	2 years	
Insurance Records	Term	Law/Authority if applicable
Variance reports	6 years for adults; 21 years for minors	
Variance reports/claims (closed cases - non-professional negligence)	3 years	Iowa Code § 614.1(2); 735 Ill. Comp. Stat. 5/13-202
Variance reports/claims (closed cases - professional negligence)	11 years	Iowa Code § 614.1(9); 735 Ill. Comp. Stat. 5/13-2 12
Variance reports/claims (open cases)	Indefinitely	
Group disability records	8 years – County Auditor	
Insurance policies (all types - expired)	11 years – County Auditor	
Grant and Loan Records	Term	Law/Authority if applicable
All Grant Contracts	Permanently	
Community/Public Health Services Project Grants medical records and required reports	7 years or until resolution of all issues	42 C.F.R. § 51c.1 12
Federal Grants for Research Projects I-, medical records, and required reports	7 years or until resolution of all issues	42 C.F.R. § 52.8
Grant and Loan Records	Term	Law/Authority if applicable
28 E Agreements for Pool, Tatoo, and Tanning Agreements	3 years	

Grants to Counties	3 years	
All grant records and required reports	7 years or until resolution of all issues	
Grant meeting agendas, meeting minutes, miscellaneous paperwork	3 years	
Staff Record	Term	Law/Authority if applicable
Professional credentials files	21 years after termination – with employee record	
Human Resources Records	Term	Law/Authority if applicable
ADA required records and notices	1 year	29 C.F.R. § 1602
Contracts, employees (expired)	11 years	Iowa Code § 614.1(5); 735 Ill. Comp. Stat. 5/13-206
Disability records	Permanently – County Auditor	
Employment applications of candidates not hired	1 year	
Employee welfare benefit plans (see specific retirement and pension records)	Maintain for the period the plan is in effect, plus 4 years – County Auditor	29 C.F.R. § 1627.3; 29 C.F.R. § 2560.503.1
Family and Medical Leave Act records	3 years – County Auditor	29 U.S.C. § 825.500
Job descriptions /job classifications	3 years	
Occupational exposure records	Duration of employment plus 30 years	Iowa Code § 88.5-6; 29 C.F.R. § 1910.1030
Personnel files (terminated)	Permanently	
Sick Bank records	7 years – County Auditor	
Training materials/ records	With employee records	
<input type="checkbox"/> OSHA -	30 years – With personnel record	
<input type="checkbox"/> all others	5 years	

Human Resources Records	Term	Law/Authority if applicable
Unemployment quarterly state reports	6 years – County Auditor	Iowa Code § 96.7
W4 forms	7 years – County Auditor	
Workers' Compensation records (no longer employed & decision is final)	3 years – County Engineer/County Auditor	
Workers' Compensation records (employed or no longer employed but record is open)	Permanently – County Engineer/County Auditor	IHS Law Department, 1/1/02

HIPAA	Term	Authority
Documents related to uses and disclosures	6 years – with medical record	64 Fed. Reg. 59994 42 CFR Part 1003
Authorization Forms	6 years – with medical record	64 Fed. Reg. 59994 42 CFR Part 1003
Business Partner contracts	6 years	64 Fed. Reg. 59994 42 CFR Part 1003
Notices of privacy practices	6 years – with medical record	64 Fed. Reg. 59994 42 CFR Part 1003
Patient's statement of disagreement	6 years – with medical record	64 Fed. Reg. 59994 42 CFR Part 1003
Complaint record	6 years	64 Fed. Reg. 59994 42 CFR Part 1003