

GHCCM will adhere to the following guidelines in maintaining all records of GHCCM:

Medical/Pharmacy Records

- All Electronic Records are stored on a secure server maintained by a third party vendor.
- All client, medical and pharmacy charts that are out of circulation will be stored securely on the premises of GHCCM or in GHCCM's secured warehouse.

Business Documents to Keep For One Year

- Correspondence with Customers and Vendors
- Duplicate Deposit Slips

Business Documents to Keep For Three Years

- Bank Statements and Reconciliations
- Personnel Records of Terminated Employees
- Employment Applications
- Expired Insurance Policies
- General Correspondence
- Internal Reports
- Petty Cash Vouchers
- Timesheets For Employees and Volunteers

Business Documents to Keep For Five Years

- Medical Records
- Pharmacy Logs, Files and Records

Business Documents to Keep For Six Years

- Accident Reports, Claims
- Accounts Payable Ledgers and Schedules
- Accounts Receivable Ledgers and Schedules
- Cancelled Checks
- Employment Tax Records
- Expense Analysis and Expense Distribution Schedules
- Expired Contracts, Leases
- Inventories of Products, Materials, Supplies
- Payroll Records and Summaries
- Subsidiary Ledgers
- Travel and Entertainment Records
- Vouchers for Payments to Vendors, Employees, etc.

Business Records to Keep Forever

While federal guidelines do not require tax records to be kept "forever," in many cases there will be other reasons to retain these documents indefinitely.

- Cancelled Checks for Important Payments (especially tax payments)
- Cash Books, Charts of Accounts
- Contracts, Leases Currently in Effect
- Corporate Documents (incorporation, charter, by-laws, etc.)
- Documents substantiating fixed asset additions
- Deeds
- Depreciation Schedules
- Financial Statements (Year End)
- General and Private Ledgers
- Year End Trial Balances
- Insurance Records, Accident Reports, Claims, Policies
- Investment Trade Confirmations
- IRS Revenue Agents' Reports
- Legal Records, Correspondence and Other Important Matters
- Minutes Books of Directors
- Mortgages, Bills of Sale
- Property Appraisals by Outside Appraisers
- Property Records
- Retirement and Pension Records
- Tax Returns and Worksheets