

DePaul Corporate Compliance Record Retention and Destruction Policy

Policy Statement and Purpose:

It is the policy of DePaul to ensure necessary records and documents (hard copy and digital) are adequately protected and maintained and to ensure records no longer needed by DePaul, or are of no value, are discarded at the proper time. The Corporate Compliance Officer (CCO) is the officer in charge of the administration of this policy and the implementation of processes and procedures to ensure the record retention schedule is followed. The CCO is also authorized to: make modifications to the record retention schedule from time to time to ensure it follows local, state and federal laws and includes the appropriate document and record categories for DePaul; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this policy.

Procedure:

The following paragraphs outline the record retention schedule for each entity of DePaul, including specific departments as indicated. These schedules are approved as the initial maintenance, retention and disposal schedule for physical records of DePaul. DePaul ensures the privacy of all consumer and staff records during storage and the destruction process. Destruction of client/consumer records will occur with the express authorization of the CCO.

DEPAUL COMMUNITY SERVICES AND LIVING OPPORTUNITIES OF DEPAUL

TYPE OF RECORD	RETENTION PERIOD
Individual Case Records	7 years after discharge
Clinical Discharge Summaries	25 years
Program forms (census etc.)	3 years
Incident Reports	20 years
Written Policies and Procedures	7 years

DEPAUL ADULT CARE COMMUNITIES, NORTH CAROLINA

*** Records maintained at the North Carolina sites when DePaul ceased operation on 12/01/2021**

TYPE OF RECORD	RETENTION PERIOD
Individual Resident Records	3 years after discharge
Individual PCS Resident Records	7 years after discharge
PCS Aide Weekly Task Sheet	7 years after discharge
Incident Reports	7 years
Medication Error Reports	7 years
Behavioral Reports	7 years
Narcotic Count Sheets	1 year
Shift Supervisor Checklist	1 year
24 Hour Report	3 years
Daily Assignment Sheets	3 years

In-service Records	7 years
Census Sheets	5 years
DePaul Aide Weekly Task Sheet (Non-Medicaid)	3 years
Building sign in/out sheets (resident, visitor, outside provider)	3 years
Personnel Records	7 years
Timecards	7 years
Written Policies and Procedures	7 years

DEPAUL ADULT CARE COMMUNITIES, SOUTH CAROLINA

* Records maintained at the South Carolina site when DePaul ceased operation on 12/01/2021

TYPE OF RECORD	RETENTION PERIOD
Individual Resident Records	7 years after discharge
Incident Reports	7 years
Medication Error Reports	7 years
Behavioral Reports	7 years
Narcotic Count Sheets	1 year
Shift Supervisor Checklist	1 year
24 Hour Report	3 years
Daily Assignment Sheets	3 years
In-service Records	7 years
Census Sheets	5 years
PCA Workflow Sheet	3 years
Building sign in/out sheets (resident, visitor, outside provider)	3 years
Personnel Records	7 years
Timecards	7 years
Written Policies and Procedures	7 years

DEPAUL ADULT CARE COMMUNITIES, NEW YORK

TYPE OF RECORD	RETENTION PERIOD
Individual Resident Records	3 years after discharge
Individual ALP Resident Records	7 years after discharge
Pre-admit interviews for residents not admitted	1 year
Incident Reports	3 years after discharge
Incident Reports – ALP residents	7 years after discharge
Resident Council Minutes	7 years
Census Sheets	7 years
Fire & Safety Drill Reports	7 years
In-service Records	7 years
Narcotic Count Sheets	7 years
Narcotics Sign-in Sheets	7 years
Disposal of Narcotics Form	7 years

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Staff Schedules	7 years
24 Hour Report	7 years
Meal Census Logs	7 years
Bath Sheets/records	7 years
Shift Supervisor Checklist	1 month
Signature Sheet from Medication Book	Recertification to Recertification
Dietary Production Logs	Recertification to Recertification
Building sign in/out sheets (residents, visitor, outside provider)	3 years
Personnel records	7 years
Timecards	7 years
HR applications for individuals not hired	1 year
Written Policies and Procedures	7 years

DEPAUL DEVELOPMENTAL DISABILITIES

TYPE OF RECORD	RETENTION PERIOD
Individual Case Records	10 years after discharge or 3 years after the individual attains age 18, whichever is longer
Clinical Discharge Summaries	25 years
Incident Reports	20 years
Written Policies and Procedures	7 years

CORPORATE COMPLIANCE

TYPE OF RECORD	RETENTION PERIOD
Written Policy and Procedures	7 years
All records demonstrating DePaul has adopted, implemented and operated an effective compliance program	7 years
Compliance Training and Education	7 years
Internal Audits of Medicaid Programs	7 years
OMIG self-disclosures	7 years
Confidential Hotline Reports	7 years

ACCOUNTING

TYPE OF RECORD	RETENTION PERIOD
Accounts payable ledgers and schedules	7 years
Accounts receivable ledgers and schedules	7 years
Contracts, mortgages, notes and leases (expired)	7 years
Invoices	7 years
Purchase Orders	7 years
Year-end Treasurer's financial report/statement	Permanent
Audit Report	7 years
Bank Statements, check registers, investment statements and related documents	7 years
Annual information returns (IRS Forms 990)	7 years
Great Plains (general ledgers and supporting documents)	Permanent

HUMAN RESOURCES

TYPE OF RECORD	RETENTION PERIOD
Individual Personnel Record, including disciplinary files	7 years after termination of employee
Timecards with starting and stopping times	7 years after termination of employee
ERISA (benefit) Records	6 years after termination of employee
NYSHRL Records	3 years
FLSA Records	3 years
ADEA Records	3 years
FMLA Records	3 years
I-9 Forms	3 years after date of hire or 1 year after termination, whichever date is later
IRS Records	4 years
OSHA 200, 300, 301 Forms	5 years
OSHA Exposure Records	30 years after termination of employee
OSHA Training Records	3 years after termination of employee
Social Security Records	4 years
Federal and State Tax Records	4 years
Unemployment Records	3 years
Workers Compensation Records	18 years
Group Insurance Plans (Active Employees)	Until the plan is amended or terminated
Group Insurance Plan (Retirees)	Permanent or until 6 years after death of the last eligible participant
Job applications from applicants not hired	1 year from the date of completion
Employee Education and Training files	7 years
Human Resource Policies and Procedures	7 years
Form 5500	Permanent
Criminal Background Checks	6 years after termination of employee

To maintain compliance with the Federal Fair and Accurate Credit Transactions (FACT) Act, DePaul shreds any Human Resources documentation that has personal information on it prior to discarding it.

INSURANCE RECORDS

TYPE OF RECORD	RETENTION PERIOD
Annual Loss Summaries	7 years
Audits and Adjustments	7 years after final adjustment
Certificates Issued to DePaul	7 years
Claims Files	Permanent
Inspections	7 years
Insurance Policies	7 years
Journal Entry Support Data	7 years
Loss Runs	7 years
Releases and Settlements	7 years
Insurance invoices	7 years
Discrimination claims	10 years
Injury claims	Permanent
Injury claims (non-employee)	10 years
Property Damage Claims	10 years
Incident reports	10 years

LEGAL FILES AND PAPERS

TYPE OF RECORD	RETENTION PERIOD
Legal memoranda and opinions	7 years after close of matter
Litigation files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years
Deeds	Permanent
Incorporation documents including articles of incorporation, bylaws and related documents	Permanent
Federal, State, and Local Tax-exemption documents including application for tax exemption (IRS Form 1023), IRS determination letter, and any related documents	Permanent
Board meeting documents including agendas, minutes, resolutions and related documents	Permanent

Suspension of Record Disposal in Event of Litigation or Claims: In the event DePaul is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning DePaul or the commencement of any litigation against or concerning DePaul, such employee shall inform the Chief Legal Officer (CLO) and any further disposal of documents, including emails, shall be suspended until such time as the CLO determines otherwise. The CLO shall promptly issue a preservation notice to all affected individuals.

DEPAUL PROPERTIES LIHTC

TYPE OF RECORD	RETENTION PERIOD
Application – Criminal Conviction Records/Sex Offender	Retain until purpose(s) for which the record was requested has/have been accomplished and expiration of period for filing an appeal action.
Application – Ineligible or Withdrawn Records Includes but is not limited to: • Application (and supporting data) • Social Security Number disclosure consent, documentation verification, discrepancy, investigation and resolution • Eligibility verification documentation (consent forms, wage & claim information, etc.) • Correspondence and notification to applicants • Racial, Ethnic, gender and place of previous residency data • Application appeal/hearing records	Retain for 3 years after application withdrawn or applicant determined ineligible and expiration of appeal period and conclusion of appeal, if filed.
Administrative Files Includes but is not limited to:	Retain for 21 years after the first year of the credit period and 6 years after federal tax

• 8609's – Agency and Owner-completed (2 sets) • Certificates of Occupancy or Approval (Placement in service or approval) • Allocation Documents • Partnership Agreement • Extended Use Provision • Utility Allowance • Minimum Set-Aside Compliance • Income limits for each year of compliance. Excludes LIHTC tenant files covered by HA2014-006 and/or HA2014-007 • Carry over allocation • Award Letter • Funded Applications • DTF 625 • Tax Credit Rate Lock • 10% Test • Tax Credit Reservation Letter • Binding Commitment • 95-S • Section 42 M Letter	return filed (including extensions) for the last year of the compliance period of the building.
Tenant Files/LIHTC Compliance Includes but is not limited to: • Original Tenant Application. • HUD Form 50058 or 50059. • Move-in Certification. • Third Party Income Verification (EIV paperwork cannot be included in LIHTC file). • Verification of assets or the Sworn Statement of Net Household Assets. • Student Certification. • Special needs set-asides forms for homeless, farm worker, or disabled units. • Proof of Age (elderly properties only). • Tax Credit Lease Rider. • Initial Lease. • Unit Inspection Form. • Utility Allowance. • All other records required by 26 CFR 1.42-5. • Form 8703 • LIHTC Annual State Agency Reporting	Retain for 21 years after the first year of the credit period and 6 years after federal tax return filed (including extensions) for the last year of the compliance period of the building and 6 years after termination of lease/subsidy.
Tenant Files – LIHTC Properties (Year #2 Forward) Includes but is not limited to: • Original Tenant Application • HUD Form 50058 or 50059 • Move-in Certification • Third Party Income Verification (EIV paperwork cannot be included in LIHTC file) • Verification of assets or the Sworn Statement of Net Household Assets • Student Certification	Retain for 6 years after federal tax return filed (with extensions) and 6 years after termination of lease/subsidy.

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• Special needs set-asides forms for homeless, farm worker, or disabled units • Proof of Age (elderly properties only) • Tax Credit Lease Rider • Annual Recertification • Initial Lease • Unit Inspection Form • Utility Allowance All other records required by 26 CFR 1.42-5	
Waiting Lists Includes but is not limited to: • Opening and closing of waiting lists (public notices, etc.) • Correspondence to and from applicants relating to the waiting list (update notifications, recertification, change in preference status, interview notification, etc.) • Removal of applicants from waiting list (non-response, change of circumstances, etc.)	Retain for 3 years after the end of fiscal year.

DEPAUL PROPERTIES DEVELOPMENT

TYPE OF RECORD	RETENTION PERIOD
Construction Financing Documents	3 years from loan satisfaction
Change Orders	7 years from construction completion
EEO	7 years from construction completion
GC Contracts	7 years from construction completion
Contracts (Architect, engineer, consultant and contractor)	7 years from construction completion
Draws	7 years from construction completion
M/WBR reports	7 years from construction completion
Punch Lists	7 years from construction completion
Inspections	7 years from construction completion
Section 3 Reports	7 years from construction completion
Davis Beacon Reports	7 years from construction completion
SHPO/Archeological Studies	7 years from construction completion
Soil Reports	3 years from Property Sale
Permits	3 years from Property Sale
Construction Drawings	3 years from Property Sale
Local Approvals	3 years from Property Sale
Market Study	3 years from Property Sale
Appraisals	3 years from Property Sale
Commitment Letters	
Environmental Reports	3 years from Property Sale
Land Acquisition Documents	3 years
ALTA Survey	
As Built Drawings	3 years from construction

DEPAUL PROPERTIES MANAGEMENT

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TYPE OF RECORD	RETENTION PERIOD
Commercial Leases	5 years after expiration
Affirmative Fair Housing Market Plan	3 years from Property Sale or Termination of 3 rd Party Agreement
Housing Marketing Plan	
Vendor Contracts	7 years from construction completion
Management Agreements	7 years from construction completion
Approved Budgets	7 years
Inspections	7 years
Equipment Contracts	
Housing/Service Agreements/Leases	7 years
PILOT Agreements	7 years from construction