

# COMPLIANCE POLICY

The Smile Way Group

<b>POLICY/PROCEDURE TITLE</b>	Document Retention Policy		
<b>POLICY/PROCEDURE NUMBER</b>	CC-126		
<b>DEPARTMENT</b>	Compliance		
Original Issue Date	9/22/2022		
Next Scheduled Review Date	9/28/2023		
Last Review Date			
Revision Date History			
<b>APPLIES TO</b>			
<input checked="" type="checkbox"/>	SAP: ReachOut Healthcare America Ltd. dba Smile America Partners	<input checked="" type="checkbox"/>	MD: S.K. Pesis D.D.S., Big Smiles Maryland, PC dba Smile Maryland
<input checked="" type="checkbox"/>	AZ: Arizona Mobile Dental, PC dba Big Smiles	<input checked="" type="checkbox"/>	MI: Michigan Dental Outreach, P.C. dba Michigan Dental Outreach
<input checked="" type="checkbox"/>	CA: Elliot Paul Schlang, DDS, Professional Corporation dba Big Smiles	<input checked="" type="checkbox"/>	MO: Nevin K. Waters D.D.S., P.C. dba Big Smiles
<input checked="" type="checkbox"/>	GA: Shurett Dental Group, P.C. dba Shurett Dental Group	<input checked="" type="checkbox"/>	NC: Theodore F. Mayer, DDS P.A. dba Smile North Carolina
<input checked="" type="checkbox"/>	GA: Mark Shurett, DDS, PC dba Help A Child Smile	<input checked="" type="checkbox"/>	NY: Big Smiles Dental New York, PLLC
<input checked="" type="checkbox"/>	IL: Elliot P. Schlang, D.D.S. P.C. dba Smile Illinois	<input checked="" type="checkbox"/>	OH: Elliot P. Schlang DDS, Dental Outreach PLLC dba Ohio Dental Outreach
<input checked="" type="checkbox"/>	IN: Elliot P. Schlang DDS, Dental Outreach PLLC dba Indiana Dental Outreach	<input checked="" type="checkbox"/>	PA: Big Smiles Pennsylvania P.C. dba Smile Pennsylvania
<input checked="" type="checkbox"/>	KS: Nevin K. Waters D.D.S., PA dba Big Smiles	<input checked="" type="checkbox"/>	UT: Big Smiles Utah, P.C. dba Big Smiles
<input checked="" type="checkbox"/>	KY: Big Smiles Kentucky PSC dba Big Smiles	<input checked="" type="checkbox"/>	VA: Big Smiles Virginia PC dba Smile Virginia
<input checked="" type="checkbox"/>	MA: Elliot P. Schlang DDS Big Smiles Massachusetts P.C. dba Smile Massachusetts	<input checked="" type="checkbox"/>	WV: Elliot P. Schlang DDS, Inc. dba Smile West Virginia

## I. PURPOSE:

This policy represents ReachOut Healthcare America, LTD d/b/a Smile America Partners (“SAP”) and its affiliated Dental Professional Practices (“DPPs”) (hereinafter collectively referred to as “The Smile Way Group”) policy regarding the retention and disposal of records and the retention and disposal of electronic documents. The purpose of this policy is to ensure that necessary records and documents of are adequately protected and maintained and to ensure that records that are no longer needed by The Smile Way Group or are of no value are discarded at the proper time.

## II. ADMINISTRATION:

The Corporate Compliance Committee is responsible for overseeing this policy. Any changes to this policy must be approved by the Corporate Compliance Committee.

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for records of The Smile Way Group.

The Department Administrator identified in the Appendix A is in charge of the administration of this policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Department Administrator will ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy. The Department Administrator will submit a list to the Corporate Compliance Committee for approval before annual destruction of records. Records approved for destruction will be shredded onsite or given to an approved BAA vendor specializing in document destruction.

A certificate of destruction is attached in Appendix B and should be given to the Chief Compliance Officer to be retained permanently.

**III. SUSPENSION OF RECORD DISPOSAL IN EVENT OF LITIGATION OR CLAIMS:**

In the event The Smile Way Group is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning The Smile Way Group or the commencement of any litigation against or concerning The Smile Way Group, such employee shall inform the Compliance Officer and any further disposal of documents shall be suspended until such time as the Compliance Officer, with the advice of counsel, determines otherwise. The Compliance Officer shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

**IV. APPLICABILITY:**

This policy applies to all physical records generated in the course of The Smile Way's operation, including both original documents and reproductions. It also applies to the electronic documents described above. Records must be destroyed in a manner that allows for no chance of reconstruction of information.

**V. STORAGE PROCEDURES:**

All storage boxes must be logged before being placed in off-site storage in accordance to company procedure. All requests for information from off-site storage must be coordinated in accordance to company procedure.

Approvals:

DocuSigned by:

*Steve Higginbotham*

9/30/2022

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Steve Higginbotham, CEO

DocuSigned by:

*Craig Thomas*

9/30/2022

068E7D1B7A624EC  
Craig Thomas, CCO

## APPENDIX A – DOCUMENT RETENTION SCHEDULE

Documents/records not mentioned below should be identified to the Corporate Compliance Committee before any action is taken.

### A. ACCOUNTING AND FINANCE

Department Administrator: Corporate Controller

Record Type	Minimum Retention Period
Accounts payable records (excluding invoices)	7 years
Accounts payable Invoices	3 years
Accounts receivable Explanation of Benefits'	7 years
Accounts receivable (invoices to customers)	7 years
Audited annual reports	Permanently
Bank statements (monthly)	3 years
Capital asset records (including depreciation)	Permanently
Cash receipts and deposit records	3 years
Contracts and leases (expired)	7 years after expiration
Deeds, mortgages & bills of sale	Permanently
Financial Packages, Board Decks, etc.	Permanently
General ledger Trial Balances	Permanently
Income tax returns, worksheets and related documentation	Permanently
Insurance policies (expired)	3 years after expiration
Insurance records, current accident reports, claims, etc.	Permanently
Inventory of products, materials & supplies	7 years
Petty cash vouchers and records	3 years
Retirement plan records (documents, investment records, allocations)	Permanently
Tax Files	7 years
Documents for payments to employees, etc. Includes allowances & reimbursement of employees, etc. for travel & entertainment expenses	7 years

### B. EMPLOYMENT RECORDS

Department Administrator: Corporate Controller

Record Type	Minimum Retention Period
Applications (not hired)	3 years
Personnel records (after termination)	7 years
Payroll records, taxes & summaries	7 years
Time sheets, cards or time clock	7 years
Training manuals	7 years
Workman compensation records	7 years

### C. PATIENT RECORDS

Department Administrator: Corporate Controller

Record Type	Minimum Retention Period
Complete Medical Records (Consent, treatment notes, charts, radiographs, post-op instruction, prescriptions)	1/1/1994 to current
Daysheets, schedule	7 years
Patient billing/payment or fee statements	7 years

Third-party insurance claims, records & correspondence (EOBs) 7 years

#### D. OTHER DOCUMENTS

Department Administrator: Corporate Controller

<u>Record Type</u>	<u>Minimum Retention Period</u>
Accident reports/claims (settled cases)	7 years
Controlled substance copy	2 years
Correspondence, routine with patients or vendors	2 years
Correspondence (legal or important)	Permanently
Legal agreements (partnership, associateship)	Permanently
Litigation	Permanently
OSHA records (log and summary)	5 years past the year to which it pertains

APPENDIX B – CERTIFICATE OF DESTRUCTION

CERTIFICATE OF DESTRUCTION

The Smile Way Group

The information described below was destroyed in the normal course of business pursuant to The Smile Way Group retention schedule and destruction policy and procedures. If records are destroyed by a vendor, the Department Administrator must attach their paperwork to this form. This form must be submitted to the Chief Compliance Officer to retain this certificate permanently.

**Date of Destruction:** \_\_\_\_\_ **Authorized By:** \_\_\_\_\_

**Description of the documents destroyed/disposed:**

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**Dates Covered:** \_\_\_\_\_

**Type of Record:**  Paper  Electronic  Both

**Method of Destruction:**

**If PAPER:**  Shredding  Burning  Pulping  Pulverizing  Other: \_\_\_\_\_

**If ELECTRONIC:**  Secure Wiping/Overwriting  Reformatting  Other: \_\_\_\_\_

**Records Destroyed By:** \_\_\_\_\_

**Witnessed By:** \_\_\_\_\_