

The Physician's Guide to Closing a Practice in Alberta

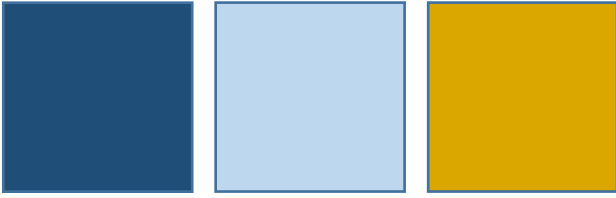


The guidebook was created by the:



ALBERTA
MEDICAL
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ACTT
Accelerating Change
Transformation Team



Foreword

This guide was created by the *Alberta Medical Association's Practice Management Program (PMP)* and does not constitute legal, accounting, real-estate, financial, insurance, or banking advice, which may be relied upon in connection with any of the former dealings. Nor is it intended to replace the advice of professionals in those fields of work. This resource has been developed to support you in the closing, leaving or moving of your practice.

PMP has also produced '*The Physician's Guide to Starting a Practice in Alberta*'. You may obtain a copy by calling 1.800.272.9680 or by email at pmp@albertadoctors.org.

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Introduction and Executive Summary

There are many things to consider when the decision has been made to close or leave a medical practice. Primarily, complete adherence to any regulatory requirements for the medical practice closure is at the top of the list for considerations. Compliance with the standard from the College of Physicians & Surgeons of Alberta (CPSA) ensures that you and your patients are not at risk. The Standards of Practice from CPSA are provided early in this guide, as well as a website link.

The purpose of this guide is to address important requirements when going through the practice closure process. Website links are provided throughout the guide. The three main areas that are mandatory requirements include notifications, the continuity of care for your patients and the storage and access of patients' medical records. The necessary steps involved in these areas are provided for each of the requirements.

This guide is divided into individual sections to direct you to resources or provide information about a particular topic. You can find information required by Canada Revenue Agency (CRA) for dissolving your business in the financial section, and the termination process of employees in the employee section. The legal section highlights the use of a lawyer for obligations regarding lease, contracts, and/or practice agreements.

Other topics covered are the disposing of furniture, what should be done in the transition period (post-closure), and the various forms of the term "retirement". In the appendices, there are sample letters for announcing your departure and for employee termination. Customize these letters to suit your need. The pull-out checklist can be of benefit to avoid having some tasks fall through the cracks.

Use this guide to access the necessary information to help you navigate through the closing process. This guide lists some considerations involved in the closing of a medical practice. Keep in mind that your situation may have unique aspects which will need to be addressed. Adhering to the regulatory guidelines, and reviewing the steps involved with other aspects of closing a practice, should make the transition to closure a less complicated process.

The College of Physicians & Surgeons of Alberta – Standard of Practice

Closing or Leaving a Practice

There are many different reasons for closing or leaving a medical practice, as well as mandatory requirements which must be adhered to for this process. Visit the CPSA's Standard of Practice site at <http://www.cpsa.ca/standardspractice/closing-leaving-medical-practice/>.

The Standard of Practice from the College of Physicians & Surgeons of Alberta states:

1. For the purpose of this standard, closing or leaving a practice is defined as:
 - a. discontinuing the practice of medicine completely with no intention of returning,
 - b. a leave of absence for more than twelve (12) months during which there is no establishment of any medical practice in the province of Alberta,

- c. a scope of practice change the College accepts as significant,
 - d. moving to a location a significant distance from an existing practice such that existing patients could not reasonably be expected to travel to the new practice location, or
 - e. a significant decrease in the volume of medical practice that will require the involuntary diminution of the number of patients in a practice.
2. A physician **must** notify the College in advance when the physician plans to close, leave or move a medical practice in Alberta.
 3. A physician **must** provide the College with:
 - a. information describing how the transfer of patient care will be managed,
 - b. information on the location and disposition of patient records and how the patient records may be accessed (as per the [Patient Record Retention Standard of Practice](#))
 - c. a forwarding mailing address and contact information for the physician, and
 - d. all unused Triplicate Prescription forms in the possession of the physician if ceasing a medical practice in Alberta.
 4. A physician who closes or leaves a medical practice is responsible for the secure storage and disposition of the patient records from that medical practice.
 5. A physician who closes or leaves a medical practice **must** dispose of medications, equipment and supplies in a safe manner.
 6. A physician who closes or leaves a medical practice **must** provide and document notification of the event to individual patients with whom there is an expectation of ongoing care by that physician a minimum of ninety (90) days in advance of closing or leaving the practice.
 - a. Notwithstanding section (6) above, the 90 days notice does not apply to a physician if the reason for closing or leaving a medical practice is due to circumstances beyond the physician's control. In these cases, patients **must** be notified as soon as is reasonably possible given the circumstances.
 - b. Subsection (5) does not apply to a physician if the reason for leaving a medical practice is illness or other urgent circumstances.
 7. A physician who closes or leaves a medical practice and does not maintain custody of the records **must** ensure there are information sharing agreements relating to management of patient charts; this information sharing agreement must, at a minimum:
 - a. identify which physician(s) will maintain [custody of the patient records](#);
 - b. describe who is responsible for costs if copies of the record are provided to a physician who is a party to the agreement; and

- c. reflect costs that are reasonable and consistent with applicable legislation and community standards.
8. A physician owner who asks a physician colleague to leave a medical practice **must** give adequate notice that the physician's services are no longer required; thereby allowing the departing physician to meet his or her obligations as per (2) through (6) above.

Relocation

According to CPSA's Standard of Practice at <http://www.cpsa.ca/standardspractice/relocating-medical-practice/>ⁱⁱ, it states the following:

For the purpose of this standard, relocating a practice is defined as moving a practice within a distance that patients could be reasonably expected to travel to the new practice location. If the move is to a location beyond which patients would normally be expected to travel, *Closing or Leaving a Medical Practice* applies.

Notification of the move (within reasonable distance) to patient and colleagues is 45 days minimum.

The notification period of the move to patients and colleagues is 45 days in advance of the move. Should a patient choose to not follow a physician to the new location, a copy of their medical record should be provided to their new physician, upon authorization of transfer. If you are part of a group practice, review your practice agreement regarding exiting the practice.

Should a physician move to a new location where the distance is not reasonable for patients to follow (i.e. much further distance within same city, another city, another province), the guidelines for closing a practice applies.

Note: If any of the links listed above have expired or you're reading this in hard-copy form, simply plug the former key words into any search engine to get the most up-to-date link.

Determining the Closing or Leaving Date

It is never too early to start thinking about retirement or departure from your practice and planning ahead. Advance planning will make the process easier all around. Regardless of whether you are going to close the doors on your practice or if you have a successor to take over, the first step you must take is to decide on a closing date.

There are initial factors to consider when choosing a closing date. Since there will be both legal and financial implications, you should seek consultation with a lawyer and/or accountant at this initial phase. Depending on the type of practice, solo or group (association or partnership), there will be different obligations to be taken into account:

- **Solo** – Do you hire a doctor to be your successor to eventually take over the practice in a few years? Do you have a lease which may oblige you to work through until its expiration to avoid penalty fees? Seek a commercial real estate broker if lease does not expire, to find out what your options are.

- **Group** – Any agreements and/or contracts will need to be reviewed prior to deciding on your final date of practice. You may have financial obligations to your group. You are strongly advised to seek the advice of a lawyer and accountant with this matter.
- **Corporation** – Please seek advice from a lawyer or accountant with this matter. Visit CPSA site for more information: <http://www.cpsa.ca/professional-corporations/>

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Notifications

It is imperative that you have a checklist of all those who have to be notified of your closing. The College of Physicians and Surgeons of Alberta (CPSA) states that notifications are to be given out 90 days minimum, prior to closing/moving/leaving a practice; visit <http://www.cpsa.ca/standardspractice/closing-leaving-medical-practice/> for more information. Keep in mind that there may be circumstances where there may not be an option for the minimum 90-day notification time period, due to an unexpected life event.

Notice should be given in the following ways:

- Visible notice at the point of entry and inside the practice
- Letter sent out to patients
- Outgoing telephone message
- An email notice
- Notice on practice website
- Public notice in a newspaper

Associates/Partners

If you are in a group practice, and if you have executed a formal (associates', partners', or physicians') agreement, the length of notice to give your colleagues should be stated in this agreement. In the absence of such an agreement or clause, it is ideal to plan the closure of your practice with the expiration of your current lease so your colleagues can make arrangements to secure new space, downsize the existing premises, or recruit another physician. Other requirements, such as trailing obligations regarding lease, loans, EMR or medical record maintenance, may be in a practice agreement and should be reviewed when leaving a group practice. You are strongly advised to seek the advice of a lawyer and accountant with this matter.

Employees

Plan on informing your staff at least three months in advance of the closing date or departure; in advance of when you tell your patients. Plenty of notice to your staff will help with the transition to the next steps for their search for new employment, either at a new establishment or continuing with an incoming physician. This time can be stressful for both short-term and long-term employees, therefore you need to be able to support them so they can function effectively for your patients during this time. Help them develop responses to anticipated questions from patients. Things to consider for your employees, if there is no handover of the practice, are:

- Severance offers

- Reference letters for new opportunities
- Bonus to stay on until final closing

The minimum notification period is established by the Employment Standards Code of Alberta (ESC) and is based on the number of years of employment. It is strongly recommended that the notice period (or pay in lieu of notice) is greater than the minimum required and that you consult with a lawyer who has experience in employment law. The following are the notice periods (or pay in lieu of notice, or a combination of the two) required by the ESC: <https://www.alberta.ca/termination-pay.aspx>

Notice Period	Length of employment
1 week	More than 90 days but less than 2 years
2 weeks	2 years but less than 4 years
4 weeks	4 years but less than 6 years
5 weeks	6 years but less than 8 years
6 weeks	8 years but less than 10 years
8 weeks	10 years or more

If another physician is to become the employer, and wants to retain the same staff, it is strongly recommended that notice (or pay in lieu of notice) be provided to employees so that the current employment “contract” is terminated. You need to follow the termination process laid out by the Alberta Government before the employee is hired by the new physician. Visit this Alberta Government site <https://www.alberta.ca/termination-pay.aspx> , to see the standards of termination and termination pay:

Determining length of service

The employee’s length of service is the time that they have worked for the employer, which can include more than one period of employment if the breaks between periods are not longer than 90 days.

Change of ownership

When a business changes ownership and the employee continues to work for the business, the employee retains all previous length of service. In this case they would be entitled to a notice of termination based on their full length of service. The original hire date with the initial business would be used for determining termination pay.

After an employee’s termination date, you must issue a ROE within five calendar days under the federal Employment Insurance Act; either in paper or electronic format. If submitting electronically, you do not need to provide a paper copy to your employees. The data is transmitted directly to Service Canada’s database, where it is used to process EI claims. For more details, visit <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide/understand.html#give>.

Part 3 of all paper ROEs, or the electronic data, must be securely stored for six years after the year to which the information relates. For more information call the Employer Contact Center at 1.800.367.5693 or visit <https://www.canada.ca/en/employment-social-development/corporate/contact/employer-contact-center.html>.

Patients

Patients need to be notified that you are closing your practice, or leaving your practice site. If another physician is taking over the practice, this should be stated in the notice along with the note that patients are not under any obligation to remain with the new physicianⁱⁱⁱ. Although three months is the recommended minimum, it is always best practice to go beyond this suggested timeline if you are able. You also need to set a date to cease accepting any new patients. There are three responsibilities you have to your patients when closing your medical practice:

1. Notification Letter:
 - Date of closure
 - How to access their records (copies)
 - Authorization form for transfer of records
 - Introduction to successor in practice (if applicable)
2. Transfer of care
3. Transfer of their medical records
 - Offer a timeframe for patients to request records prior to being sent off-site for storage

Notify your patient of what will be happening to their medical records if they are not transferring to the new physician (e.g. records will be stored in secured storage). You also need to notify your patients that it is their responsibility to provide notice in writing that they would like their records transferred to another physician.

Be prepared for an influx of telephone calls and appointments from patients once they receive notification, as many of them will want to come in to discuss their health concerns, or just to say goodbye. This will be an emotional time for many of them, so schedule your last weeks to reflect the additional time many appointments will take.

Professional Notifications^{iv}

There are professional associations and government bodies that physicians should notify about a practice closure. Below is a list where notification is **required**:

- College of Physicians and Surgeons of Alberta
 - CPSA will update your status and those changes will be sent to Alberta Health and Alberta Health Services
 - CPSA requires that all unused Triplicate Prescription forms be returned if ceasing a medical practice in Alberta.
- Canadian Medical Protective Association
- Canada Revenue Agency (to cancel employee payroll and your GST account, if applicable)
- Primary Care Network

The following are suggested for notifications:

- Alberta Medical Association
- Canadian Medical Association
- Hospitals

- Nursing homes (if affiliated)
- Referring & consulting physicians
- On call group
- Pharmacies
- Lawyer, Tax accountant, financial advisor, banker, insurance agent, etc.

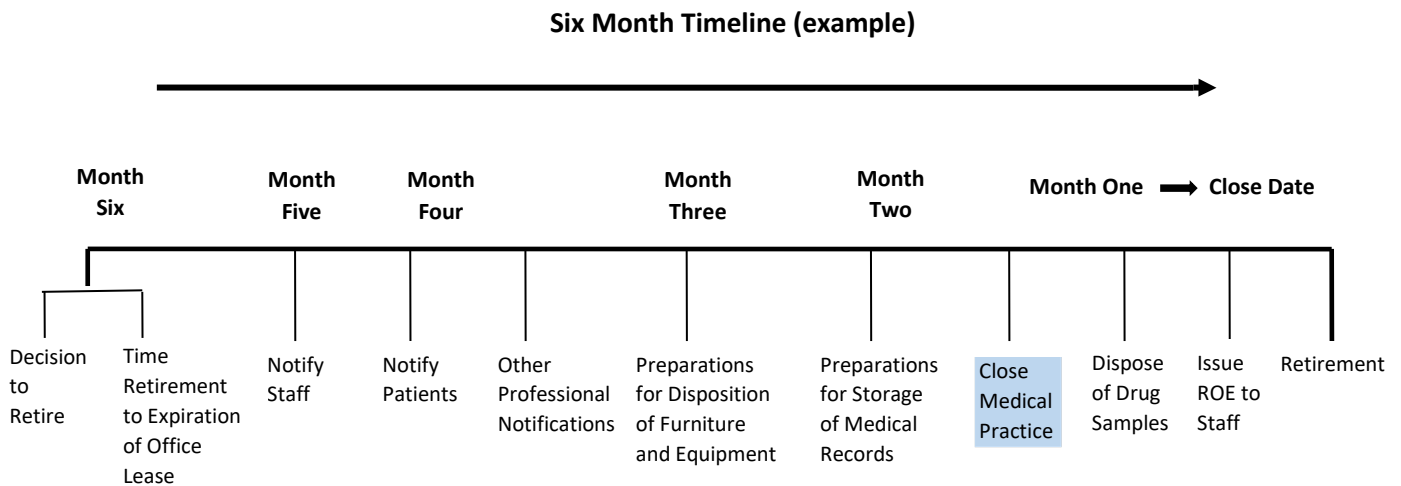
Other Notifications

- Landlord
- Telephone and utility companies
- Internet service provider
- Janitorial service
- Computer vendor
- Canada Post (forwarding address)
- Credit and debit card companies
- Fringe benefit plan provider
- Medical and office supply vendors
- Magazine subscriptions
- Municipal tax office (particularly if a residential dwelling is utilized for the practice)

Note: If any of the links listed above have expired or you're reading this in hard-copy form, simply plug the former key words into any search engine to get the most up-to-date link.

Timeline

A snapshot of a six-month timeline.



Continuity of Patient Care

Ongoing Care

Some of your patients may be receiving ongoing care at a hospital, nursing home or other type of facility. You will have to inform these facilities of your impending date of departure, and arrange for another physician to continue with the care of the patient. Patients should be assisted with finding a new physician to transition for continuity of care. The CPSA has a list of physicians accepting new patients. Identify any patients who have comorbidities which put them in the vulnerable category, and refer them to appropriate care of a new physician.

Lab Tests/Investigations/Prescriptions

Patients who are having investigations done (DI/Lab, consultations), should be made aware of alternate arrangements for another physician to review any outstanding results, and perform any required follow-up actions. Prescriptions should be renewed with enough time for patients to be able to transfer to a new physician for ongoing care. These steps will ensure that the patients' continuity of care is maintained without interruption^v.

Medical Records

A patient may own the information on their medical record, but does not own or have a right to possess the physical record (the patient is entitled to a copy of the medical record). Patient medical records belong, as property, to the physician who produced them. Ownership of records in the course of group practice may require special consideration (e.g. if a patient has been seen by more than one physician. Please contact the CPSA at 1.800.320.8624 for more information). Visit the CPSA site for clarification: <http://www.cpsa.ca/move-practice-electronic-patient-records/> For more detailed information regarding the management of your patients records, visit: <https://www.cmpa-acpm.ca/en/advice-publications/browse-articles/2003/a-matter-of-records-retention-and-transfer-of-clinical-records>.

Transfer and Access

You can provide a new physician with a patients' medical record, with authorized transfer from the patient. Keep in mind that as a general practice, it is recommended that you keep control of the original files. You never know if it may be needed later if ever your professional work or care for the patient is under review. The transfer must always be done in a manner that protects the confidentiality of the information. Please inform patients that there may be a fee associated with this process^{vi}.

The Health Information Act (HIA), section 66, allows for agreements with information managers to provide information management services. Their services can be contracted. An information manager acts on behalf of the physician and must comply with the agreement between the custodian and the HIA^{vii}.

There should be an agreement amongst physicians in a group practice about the access to, and transfer of, medical records in the event of a departing physician. If you do not have a practice agreement, and your practice is dissolving or a physician is leaving, a mutually acceptable framework should be put in place to determine the "most responsible physician" for each patient^{viii}.

Storage and Retention

If you have a successor, your patients' medical records can be stored with this physician who assumes the care of your records. If not, a third party provider, such as an off-site storage company can be your contact for your patients to access their information. A fee applies for this service^{ix}.

When sourcing an off-site storage company we recommend you exercise due diligence by:

- Obtaining proof of bonding
- Checking with the Better Business Bureau at: <https://www.bbb.org/en/ca> or 1.800.232.7298
- Ensuring they allow access to medical record copies for patient, if requested, and any subsequent fees/restrictions involved.

The CPSA requires that medical records be retained for 10 years following the last date of service; for minors the retention period is two years past the patient's 18th birthday or for 10 years, whichever is **longer**. Further information can be obtained from the CPSA at <http://www.cpsa.ca/standardspractice/patient-record-retent/>. The Canadian Medical Protective Association (CMPA) recommends similar retention time, to ensure that there is evidence to base a physician's defense in the case of a lawsuit. Following this retention period, records may be destroyed by secure and confidential shredding, burning or erasure in the case of electronic medical records^x.

Remember the following^{xi}:

- Take reasonable steps to ensure against any reasonably anticipated threat or hazard to the security or integrity of health information during storage.
- Ensure you have the ability to find records in response to requests (a retrieval system)
- Ensure you have control over disposition or destruction of the medical records

Important to note: A custodian that has entered into an agreement with an information manager may provide health information to the information manager without the consent of the individuals who are the subjects of the information for the purposes authorized by the agreement - *Excerpt from the Health Information Act, Sec 66(3)*. CMPA members may contact the CMPA for advice regarding management of medical records at <https://www.cmpa-acpm.ca/en/connect/contact-us>.

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Legal

It is recommended that you secure the services of a lawyer to assist you in this closing or departure process. You may have contracts or agreements to review if you are in a group practice. Lease agreement would require legal counsel, if you have to opt out earlier than the expiration date. If your situation requires you to sell your space, you will need a lawyer to plan an appropriate disposition of the property^{xii}.

Financial

It is important to take care of any tax obligations to avoid paying any penalties. Enlisting the services of a tax accountant will be of great benefit. You will need to file a last tax return, close GST accounts with Canada Revenue Agency (CRA), close payroll accounts with CRA, dissolve a corporation (if applicable) and cancel the business registration^{xiii}. Visit the Government of Canada site for more information: <https://canadabusiness.ca/managing-your-business/day-to-day-operations/exiting-your-business/closing-your-business/>. You should have professional consultation at least a year before your final closing date to prepare appropriately.

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Disposition of Furniture and Equipment

Inventory all of your equipment and furniture, stating the year purchased, date of any upgrades, original cost, etc. Contact your medical equipment supplier and ask him/her to provide you with a reasonable estimate of what your equipment would be worth. Consider advertising in medical journals, listing items with your provincial medical association, posting notices at healthcare facilities, etc.

Leased equipment can be transferred to your successor, if that is an option. If not, the lease of your equipment should be terminated with the date of practice closure. You may consider donating equipment to organizations that aid third world countries by providing used medical equipment to help in outfitting facilities in need.

Drug Samples

The disposition of drug samples can take many forms: your successor (if there is one) may take custody of them; you may return them to your pharmaceutical representative; the company that removes your medical waste and sharps can, in some instances, dispose of them; a pharmacy may handle their disposal as well.

Transition

For a period of approximately three months after the practice closure, retain the practice's telephone number with a recorded message that informs callers that the practice is closed. The recorded message should instruct callers of their options, particularly if they wish to have a copy of their medical record forwarded to another physician.

It is important to provide yourself with a period of time to relax and prepare for you next "venture", whether that is retirement, starting a new practice in a new location etc.

Miscellaneous Issues

Malpractice Lawsuits: After you retire you can still be sued for malpractice related to care provided while you were practicing. If you were covered by the CMPA during the time of the work done for which there is a suit, the CMPA service/protection is in place.

Retaining/Regaining Medical License: From the perspective of the CPSA, there are two definitions of “retirement”:

1. The first perspective is when a physician stops full-time clinical practice. There are many variations of this – they may quit altogether, they may continue a part-time or locum practice, they may move to an administrative or consultative role, etc. In these cases, the physician can continue to have an active medical license by continuing to pay the annual fee (in fact, if they are doing anything that looks like the practice of medicine, they would be required to do so).
2. The other kind of “retired” is when a physician elects to not renew their license. This may be due to age, moving, changing to a non-medical career, etc. In this case, the physician can pay the annual fee to be placed on the CPSA Retired List, which gives them all of the mailings, but no privileges. Such physicians cannot write prescriptions or do anything else which might be seen as the practice of medicine. They could do health policy consulting, but not consulting which would involve assessments of individuals or their files.

Benefits of Remaining an AMA Member When Retired

An AMA member who retires from practice is entitled to most of the rights, privileges, and services of a full member. You can vote, serve on committees, receive member publications, access insurance services and receive corporate rates from a number of companies (e.g. hotel, car rental). AMA membership dues are significantly reduced for retired members.

Closing Remarks

There are many steps involved in closing, leaving or relocating a medical practice. Should you have the time to adequately plan ahead to close or leave your practice, it would serve you well to prepare in advance. Careful planning will greatly enhance the continuity of care for your patients. In addition to what has been covered in this guide, you may have some unique considerations to address pertaining to your practice closure; contact CPSA at memberinquiries@cpsa.ab.ca or call 1.800.320.8624. If you are in Edmonton, call 780.969.4925.

PMP can be reached via email at pmp@albertadoctors.org or by calling 1.800.272.9680.

Appendices

Sample Letters

Practice Closure Checklist



Sample Letter to Patients When Closing a Medical Practice
(in the case where there is a successor physician)

Date:

Dear [Patient Name]:

It is with regret that I must inform you that I will be closing my medical practice effective [date] due to [retirement, illness, relocation].

I am pleased to advise you that we are all very fortunate to have Dr. [name] continue this practice and your care, if you so choose. Dr. [name] graduated from medical school at the University of [name] in [year], completed his/her residency training in [discipline] in [year], and has been in active practice since [year] in [name of town/city and province]. Dr. [name] will begin seeing patients on [date].

Your medical records will remain in the clinic and in the care of Dr. [name] unless your written authorization, as is required by the College of Physicians and Surgeons of Alberta, is received to transfer them to another physician.

Thank you for the opportunity to be a partner in your medical care and I extend my best wishes to you.

Sincerely,

Dr. [name]



Sample Letter to Patients When Closing a Medical Practice
(in the case where there is not a successor physician)

Date:

Dear [Patient Name]:

It is with regret that I must inform you that I will be closing my medical practice effective [date] due to [retirement, illness, relocation].

Your medical records will remain in my custody. Your written authorization, as is required by the College of Physicians and Surgeons of Alberta, is required in the event you wish to have a copy of your medical record transferred to another physician. Such requests can be made by sending your written authorization to my attention at [post office box number, address, etc.].

Thank you for the opportunity to be a partner in your medical care and I extend my best wishes to you.

Sincerely,

Dr. [name]



Sample Employee Termination Letter

Date

Dear Ms. Jones,

Re: Termination of Employment

As discussed, this letter represents formal notice that your employment with my practice is terminated effective **(date)**.

You will receive your regular pay up to and including **(date)**. Your entitlement to our group health benefits program will continue during your notice period, and will cease effective **(date)** (IF APPLICABLE).

You will receive a further payment which will represent your accrued and owing vacation pay. These payments together with your record of employment will be delivered to you by **(date)**. I wish to amicably and completely bring closure to your employment and to assist you in this transition I am prepared to offer you an additional [number] weeks of termination pay, to be paid to you in a lump sum, less applicable statutory deductions, if you continue to work for me until **(date)** (IF APPLICABLE). Please note that this offer is conditional upon you keeping its terms strictly confidential, with the exception of your spouse and legal counsel.

Ms. Jones, given your qualifications and proven abilities, I am confident that you will be able to find another position in the relatively near future. If you would like, I would be pleased to write a recommendation letter for you, to help with your job search.

If the terms of this separation offer are acceptable to you, please sign below. When you have signed, the terms of this letter will become a binding agreement upon you and me. I wish you well in your future endeavours.

Yours truly,

Dr. Smith

(signature)/(date) _____

Employee (Name) _____

(signature)/(date) _____

Witness (Name) _____

(signature)/(date) _____



Practice Closure Checklist

Notifications (90-Days Minimum)

- Associates*
- Employees
- Patients

*Notification time stated in Practice Agreement, if applicable

Professional Notifications

- College of Physicians and Surgeons of Alberta
- Canadian Medical Protective Association
- Alberta College of Family Physicians
- College of Family Physicians of Canada
- Alberta Medical Association
- Canadian Medical Association
- Alberta Health
- Alberta Health Services

Other Notifications

- Hospitals
- Nursing Homes & other facilities
- Pharmacies
- Pharmaceutical companies
- Labs (cancel standing orders) & DI facilities
- Other physicians (referrals, consults)
- Primary Care Network

Medical Records

- Transfer authorization letters
- Copy of all records*
- Storage company that is certified (electronic & paper records)
- Notify CPSA of storage site

*If Practice Agreement states original records stay in group practice

Legal & Financial^{xiv}

- Lawyer
- Financial advisor
- Credit card companies
- Bank or trusts companies
- Canada Revenue Agency
- Municipal tax office
- Insurance companies
- Accountant

Other Business Notifications

- Landlord
- Services (Linen, Janitorial, Landscaping)
- Canada Post (Change of Address)
- Magazine subscription
- Website administrator
- Telephone & Utilities companies
- Internet service provider
- Vendors (Computer, Medical & Office supply)^{xv}

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