

PARTNERSHIP RETIREMENT / RESIGNATION CHECKLIST

Partner Name:

ASPECT	DETAIL	RESULT
Partnership Agreement	Examine the partnership agreement to determine length of notice and method of serving this in the circumstances which apply	
	Examine the partnership agreement for other clauses relevant to the circumstances	
Resignation	Obtain a written notice from the outgoing partner ensuring that it complies with the terms of the partnership agreement	
CCG / Area Team / PCSE & third parties	Advise the CCG / Area Team / PCSE of the pending change	
	Advise the Contracts department of the CCG / Area Team or any Shared / Central services division of the contractual change	
	The Area Team is the employing authority for GP pension purposes. Advise the Area Team / PCSE of the pending retirement / resignation and provide them with an estimate of GP earnings on which to base superannuation charges for the forthcoming period, once this has been calculated by the accountant	
	Advise the CCG / Area Team / PCSE of the reallocation of the outgoing GP patient list. Forms will be required by the PCO to formally request this	
PGD's	You need to check who has signed off your PGDs to ensure it is not the retiring partner. If it is the retiring Partner these will need to be redone by all and signed either by a current Partner or a Prescribing Nurse	
Hospital Contracts	If retiring GP holds a community hospital post, advise HR Department of retirement and of re-allocation of duties	
Defence Insurance	Advise the defence insurer of the effective date of cessation and the arrangements for cessation or continuation of premium payments	
Life Insurance	Where the partnership has effected life assurance for the protection of the business, advise the insurer of the effective date of cessation for the partner leaving. Advise the partner in writing of the cessation date.	
	Take similar action in respect of life assurance arranged in connection with a mortgage or unsecured loan	

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Legal Expenses Insurance	Advise the insurer of the partnership change and the effective date	
Locum Insurance	Advise the insurer of the partnership change and the effective date	
Building and Content Insurance	Advise the insurer of the partnership change and the effective date	
Mortgage / Loan Company	Advise any mortgagee and arrange for the outgoing partner to be removed from the mortgage and the title to the property from the effective date. Where there is an incoming partner make arrangements to include this partner within the financial arrangements (where this is to be the case)	
Lease	Advise Landlord of change to partnership and leaseholders.	
Premises Revaluation	Arrange a valuation / district valuer valuation for the purposes of partnership change, and, if applicable, for the recalculation of notional / cost rent.	
Companies House	In the event of the partnership being formed as a Limited Liability partnership (LLP) advise Companies House of the partnership changes and the effective date. Where there is a limited company in existence this will also need to be advised. <i>Forms may be downloaded from the Companies House website.</i>	
Professional Advice	Advise the accountant of the proposals and involve him / her in the procedures at an early stage. They will require details of the revaluation and may need to prepare interim accounts to calculate the amount owing to the outgoing partner.	
	Ask the accountant to prepare estimates of earnings for the partners for superannuation purposes for submission to the PCO. Advise the outgoing partner in writing of the figures and advise them that this figure is an "on account" figure which will be subject to adjustment after the financial year end, at which time a surplus or deficit may exist and will be accounted for with them at that time.	
	Consider how the practice is to fund the payment to the outgoing partner. If this is to be via an incoming partner this person will need to be involved in those discussions relating to the financial aspects of the change. Discuss this with the partners and the accountant.	

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	Obtain an estimate of additional accountancy charges and legal charges. Discuss whether this is to be paid by the practice, by the outgoing / incoming partner, or in accordance with provisions in the partnership agreement.	
DWP	Inform DWP for pension changes (for specific pension reference).	
Bank	Advise the bank of the change, and any new partnership title.	
	Make arrangements to delete the signatory from the effective date and add a new one (if applicable).	
	Make arrangements with the bank to continue to accept cheques payable in whole or in part to the retired partner for an agreed period following removal from the account (a temporary arrangement) or determine the bank's requirements.	
	Order new cheque books / paying in books / credit cards	
	Cancel Direct Debits relating to the retiring partner; e.g. Class 2 National Insurance.	
Stationery	Order new letterhead or pre-printed items	
	Update Practice leaflet and website	
	Update the Practice's entry on NHS Choices website	
Suppliers	Prepare advice slips to go out in letters / emails, attached to invoices etc to notify suppliers of change of partnership title	
	Advise local practices and pharmacies	
Patients	Devise a communication strategy. Are patients to be advised in advance or not?	
	If in advance, will the outgoing GP be embarrassed or put under unnecessary pressure?	
	Patients named GP	
	If retrospective, how will this be done?	
Revenue and Customs	Advise Revenue and Customs of the change of partnership personnel and title in good time prior to the tax year end.	

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	Ensure any payroll or accounts software (especially software which produces or submits tax returns on-line) is updated to reflect the correct partnership title as at the end of the tax year, to coincide with the inland revenue advice / information.	
	Advise Revenue and Customs of cessation of retiring GPs Class 2 NI Contributions <i>or arrange this via the accountant. Cancel Direct Debit at bank</i>	
Premises / Equipment	Arrange for retrieval of any practice equipment including items (e.g. laptops) normally held at home.	
	Where telephone accounts for home use are paid by the practice advise the telephone company of the date of cessation of the payments and the arrangements (if any) for the continuance of the service. <i>Cancel the direct debit.</i>	
	Advise mobile phone company of cessation of service and any continuance arrangements. Retrieve mobile phone	
	Set out in writing arrangements for retrieval of lease car and the payment (if any) of any early termination penalty clauses.	
	Advise the alarm company of the date of cessation and the police. Retrieve premises key and remove from list of keyholders. Delete any personal alarm deactivation codes.	
	Retrieve premises / drug keys	
CCG / Area Team / PHE / PCSE	Inform CCG / Area Team / PHE / PCSE of partner leaving for removal on e-mail distribution lists.	
	Inform CCG / Area Team / PHE / PCSE of partner change for contract and revised shares for superannuation deduction.	
	Senior\Executive partner change – when applicable	
	Inform Medicines Management Team at CCG of GP leaving to ensure prescribing codes are no longer affiliated with the Practice	
Staff	Arrange for staff to be informed	
Personal	Organise leaving event and gift!	
IT	Remove Inbox from clinical system	

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CQC	Inform CQC of partner retirement	
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