As multidetector CT has come to play a more central role in medical care and as CT image quality has improved, there has been an increase in the frequency of detecting “incidental findings,” defined as findings that are unrelated to the clinical indication for the imaging examination performed. These “incidentalomas,” as they are also called, often confound physicians and patients with how to manage them. Although it is known that most incidental findings are likely benign and often have little or no clinical significance, the inclination to evaluate them is often driven by physician and patient unwillingness to accept uncertainty, even given the rare possibility of an important diagnosis. The evaluation and surveillance of incidental findings have also been cited as among the causes for the increased utilization of cross-sectional imaging. Indeed, incidental findings may be serious, and hence, when and how to evaluate them are unclear. The workup of incidentalomas has varied widely by physician and region, and some standardization is desirable in light of the current need to limit costs and reduce risk to patients. Subjecting a patient with an incidentaloma to unnecessary testing and treatment can result in a potentially injurious and expensive cascade of tests and procedures. With the participation of other radiologic organizations listed herein, the ACR formed the Incidental Findings Committee to derive a practical and medically appropriate approach to managing incidental findings on CT scans of the abdomen and pelvis. The committee has used a consensus method based on repeated reviews and revisions of this document and a collective review and interpretation of relevant literature. This white paper provides guidance developed by this committee for addressing incidental findings in the kidneys, liver, adrenal glands, and pancreas.

Key Words: Incidental findings, incidentaloma, pancreatic cyst, renal cyst, liver lesion, adrenal nodule

been used in this white paper to avoid the implication that this represents a component of the ACR Practice Guidelines and Technical Standards (which represent official ACR policy, having undergone a rigorous drafting and review process culminating in approval by the ACR Council), or the ACR Appropriateness Criteria® (which use a formal consensus-building approach using a modified Delphi technique). This white paper, which represents the collective experience of the Incidental Findings Committee, using a less formal process of repeated reviews and revisions of the draft document, does not represent official ACR policy. For these reasons, this white paper should not be used to establish the legal standard of care in any particular situation.

INTRODUCTION

The rapid increase in the utilization of cross-sectional imaging examinations over the past two decades, combined with the ongoing improvement in the spatial and contrast resolution of these studies, has led to a marked increase in the number of findings detected that are unrelated to the primary objectives of the examinations [1-4]. An incidental finding, also known as an incidentaloma, may be defined as “an incidentally discovered mass or lesion, detected by CT, MRI, or other imaging modality performed for an unrelated reason” [5]. Although such findings are incidental to the primary purpose of the study, one analysis suggested, “Some research and clinical activities are so prone to generating findings not intentionally sought that it is disingenuous to term them ‘unanticipated’ even if their precise nature cannot be anticipated in advance” [6]. More important than the definition is the action that each such finding invokes. So, we are asked to consider, “What is the responsible use of information that nobody asked for?” [7].

The burden of extra costs with incidental findings on cross-sectional imaging has also raised concerns within the government and third-party payers as medical imaging utilization and expenditures have risen. A recent example of this was seen in the May 2009 CMS noncoverage decision regarding screening CT colonography [8]. Although CT colonography focuses on detecting colorectal polyps to prevent colorectal carcinoma, an unenhanced, low–radiation dose CT scan of the lower chest, entire abdomen, and pelvis contains clinically significant incidental findings in 5% to 16% of asymptomatic patients [1,4,9-14], with a higher frequency in symptomatic patients [9,10,12-14]. The noncoverage decision by CMS cited concern for the costs of evaluating extracolonic findings that are diagnostically indeterminate. Other existing or developing technologies may face this type of economic scrutiny as CMS and other third-party payers become more focused on cost containment.

Although countless studies have been devoted to describing findings related to specific medical conditions, relatively little research has been devoted to understanding incidental findings. The most common reason to pursue incidental findings is to differentiate benign from potentially serious (including malignant) lesions. Although most incidental findings prove to be benign, their discovery often leads to a cascade of testing that is costly, provokes anxiety, exposes patients to radiation unnecessarily, and may even cause morbidity [15]. Articles describing criteria for detecting, categorizing, reporting, and managing such findings have been inconsistent at best and leave many unanswered questions [1,9-14].

PROJECT OBJECTIVES

The objectives of this project were:

- to develop a consensus on sets of organ-specific imaging features for some commonly affected organ systems within the abdomen, which will lead to consistent definitions for, and identification of, incidental findings;
- to develop medically appropriate approaches to managing incidental findings that are diagnostically indeterminate; and
- to address the differences between unenhanced, low–radiation dose CT examinations and contrast-enhanced CT examinations using standard radiation doses for detecting and managing incidental findings.

POTENTIAL BENEFICIAL OUTCOMES OF THE PROJECT

Benefits anticipated from this effort included:

- reducing risks to patients from additional unnecessary examinations, including the risks of radiation and risks associated with interventional procedures;
- limiting the costs of managing incidental findings to patients and the health care system;
- achieving greater consistency in recognizing, reporting, and managing incidental findings, as a component of formal quality improvement efforts;
- providing guidance to radiologists who are concerned about the risk for litigation for missing incidental findings that later prove to be clinically important; and
- helping focus research efforts to lead to an evidence-based approach to incidental findings.

HISTORY OF THE PROJECT

Because of the increasing recognition of the problems and opportunities of incidental findings, consideration of a formal approach to these issues began within the ACR in 2006. The Incidental Findings Committee was formed under the auspices of the Body Imaging Commission of the ACR. After several meetings and conference calls, the concepts and objectives described above...
were formulated. The initial intent was to develop guidelines analogous to those produced by the Fleischner Society on pulmonary nodules [16] and the consensus conferences of the Society of Radiologists in Ultrasound on thyroid nodules [17] and carotid imaging [18].

Because of the keen interest among groups both within and outside the ACR, the committee’s participants were recruited from members of the ACR, all of who were also fellows or members of the Society of Computed Body Tomography and Magnetic Resonance, the Society of Gastrointestinal Radiologists, and the Society of Uroradiology. Contacts from other groups within the ACR, including the Colon Cancer Committee, the Appropriateness Criteria–Adrenal Panel and the Appropriateness Criteria–GI Panel (Liver Lesion Topic) also helped ensure the consistency of the guidance produced among these groups.

CONSENSUS PROCESS

Expert radiologists in relevant organ systems were recruited to participate in the Incidental Findings Committee and its subcommittees. We plan to further review and revise these recommendations periodically, on the basis of comments and new research. Although the scope of a project to address incidental findings on CT is large, the committee decided to develop guidance for a limited number of organ systems. Four subcommittees were established to address the largest number of incidental findings within the abdomen, in the kidneys, liver, adrenal glands, and pancreas. A fifth subcommittee was charged with attempting to ensure the use of common terminology and a common format. The committee elected to defer considering other incidental findings arising in the abdomen and pelvis, such as ovarian masses, splenic lesions, lymphadenopathy, and vascular abnormalities, including arterial stenoses, abdominal aortic aneurysms, and renal artery aneurysms. The membership of each subcommittee is listed in the Appendix.

Each subcommittee was tasked to develop organ-specific guidance, which was initially formulated primarily by the subcommittee chairs. When this was complete, these subsections were distributed to the subcommittee members for further comments and discussion. Revisions of the entire document were then distributed to the subcommittee chairs, and multiple revisions ensued. Finally, the draft was distributed to the entire Incidental Findings Committee for additional review to achieve consensus and to arrive at a final manuscript. Reviews by other ACR committees were also integrated into drafts at appropriate points in the process. To facilitate rapidly formulating and clearly communicating this guidance, and to provide convenient graphic summaries for easy reference, the committee decided to express its recommendations in flowcharts and tables, buttressed with explanatory text.

ELEMENTS OF THESE RECOMMENDATIONS AND FLOWCHARTS

Certain subspecialties within radiology have addressed inconsistencies of documentation by creating structured reporting, such as the Breast Imaging Reporting and Data System classification [19]. In an analogous way, Zalis et al [20], for the Working Group on Virtual Colonoscopy, proposed “C-RADS,” which includes an “E” classification system for extracolonic findings. Although this latter classification system has elements in common with these recommendations, it is not included with them here.

In the flowcharts within this white paper, the algorithms use yellow boxes for steps that involve data to affect management, such as categorization, demographics, history, and the results of studies. Green boxes represent action steps, such as performing a study, following up, or intervening with a biopsy or surgery. Red boxes indicate that the evaluation process should stop, with no further action required, because the lesion can be concluded to be benign.

CHALLENGES OF ADDRESSING INCIDENTAL FINDINGS

One of the crucial obstacles to managing incidental findings cost-effectively is the unwillingness of many physicians to accept uncertainty even when the chance of a serious diagnosis is extremely unlikely. This unwillingness is in part driven by a paucity of data, the lack of clear-cut algorithms with regard to diagnostic and treatment strategies, fear of potential malpractice litigation, and the desire of patients and their families to adhere to the adage “better safe than sorry.” It may be difficult for physicians or patients to appreciate at an intellectual or emotional level that an incidental finding might not need to undergo further examinations or follow-up. Not only are further tests likely to yield a benign diagnosis, but such testing could even lead to morbidity [15]. On the other hand, an incidental finding could represent a serendipitous discovery of a serious diagnosis, such as a large abdominal aortic aneurysm, and be potentially lifesaving; hence the conundrum. The discussion of cost is also burdened with strong opinions, with some believing that cost should be no obstacle to reaching a comfortable level of medical certainty for a positive or negative diagnosis [21,22]. Others might argue that medical resources should be best applied where they are known to be most effective. However, there is strong scientific validation for applying medical strategies that optimize results while minimizing costs and applying “evidence-based” reasoning to medical decisions [21].

Unfortunately, information about the cost-effectiveness of pursuing incidental findings is largely lacking. Therefore, achieving a consensus of experts, supported by available literature, is a reasonable interim objective
for this Incidental Findings Committee. However, there are several reasons to hypothesize that a group of specialty radiologists from academic institutions might be biased toward the overuse of imaging studies. For example, the culture of attempting to achieve diagnostic certainty noted above may be more intense in an academic environment, partly because of the higher intensity of illness seen there. Less experienced physicians in residency and fellowship may be more inclined to depend on imaging studies, with this inclination supported by attending physicians wanting to enhance the teaching experience. Also, academic institutions are more likely to have a broad array of advanced imaging technologies, the use of which is encouraged by the desire to perform research.

Additionally, academic experts are intensely focused in their areas of interest and are keenly aware of the multitude of possible serious results from incidental findings, also potentially biasing their viewpoint. Therefore, in approaching incidental findings in this way, there is a risk that rather than the results of this project limiting the overuse of imaging, the detailed guidance generated from this project either might not affect such overutilization or could even increase it. Our goal was not necessarily to reduce utilization (although we believe this is needed) but rather to optimize utilization. In this way, only the appropriate incidental findings are evaluated further. These factors were considered in designing these recommendations, especially regarding the guidance on the length and frequency of follow-up studies for indeterminate lesions.

REPORTING CONSIDERATIONS

Some considerations are common to all organ systems. One universal principle is to refer to available prior relevant imaging examinations when interpreting incidental findings. Prior examinations need not be of precisely the same type or modality but are useful if they include the anatomic area in question, such as a chest CT scan that includes the upper abdomen. Also, the approach to incidental findings should be placed in the context of the individual patient’s situation. As an extreme but common example, the need to report or pursue incidental findings may be unnecessary in patients with serious medical comorbidities or limited life expectancy.

The wording of the radiology report is also controversial and could fall into 4 categories. This can be illustrated through the example of a renal mass that seems to be a simple cyst on an unenhanced CT scan. Such a lesion could be:

1. Described as a “low-attenuation mass statistically likely to be a simple cyst” or a “low-attenuation mass likely to be benign.”
2. Reported as a “renal cyst.” This contains the specific, implicit recommendation to do nothing and limits the length of the radiology report but might be inaccurate in a small percentage of situations.
3. Not reported at all. Particularly in the case of small lesions, some would argue that such a finding is so common and innocuous that it does not rise to the level of an abnormality. Refraining from reporting would be analogous to a nonradiologist physician not mentioning an insignificant skin lesion on a physical examination report. Because many patients and some physicians become concerned about even minor findings, this would prevent any risk for further testing; or
4. Reported by stating that a definitive diagnosis cannot be made, but there are no features to suggest a malignant etiology, with one possible phrase being “indeterminate, no malignant features.” This would leave the workup to the discretion of the referring physician and perhaps the patient. However, such a report leaves the referer in a quandary. This may lead to unnecessary testing, but it would essentially acknowledge the limits of the examination and acknowledge that there are no evidence-based data to allow specific recommendations.

Option 1 was considered acceptable, but not necessarily preferred, by all members of the Incidental Findings Committee. However, the committee could not reach a consensus on all aspects of this subject, because various members preferred, while others raised objections to each of options 2, 3, and 4. Some members noted that reporting all incidental findings can be valuable if a patient has a follow-up examination and only the report is available.

SCANNING TECHNIQUES

In the 4 organ-specific sections below (kidneys, liver, adrenal glands, and pancreas), comments apply to standard–radiation dose examinations, whether performed unenhanced or enhanced. However, low-dose unenhanced scans may be performed for CT colonography, identifying urinary tract calculi and other applications. We believe that incidental findings identified on such low–radiation dose, unenhanced scans require special considerations. These are separately addressed in an additional section following the 4 organ-specific sections.

KIDNEYS

Nature and Scope of the Problem

The literature regarding the approach to renal masses detected on renal mass–protocol CT or MRI is replete with case series, retrospective analyses, and suggested clinical guidelines that have been long accepted and are widely adopted in clinical practice today [23-47]. A summary and update of these guidelines, discussed in the context of an
Incidental finding, has been recently detailed [48] and thus is not entirely repeated in this white paper.

**Detection and Characterization**

A renal mass can be found incidentally, either as part of an examination that allows the mass to be fully characterized or as part of an examination that does not allow the mass to be evaluated fully. Many renal masses can be characterized completely using ultrasound or contrast material-enhanced CT; however, some renal masses may require additional imaging [23-47]. Renal mass-protocol CT or MRI examinations (scans obtained both before and after intravenous contrast material) allow most renal masses to be fully characterized. Renal masses are divided into cystic and solid types, and recommendations are detailed for each and for both the general population and patients with comorbidities or limited life expectancy (Tables 1-3). In general, the suggested management of renal masses begins first with ensuring that the mass is not the result of a nonneoplastic condition that can mimic a tumor. These conditions include pseudotumors such as columns of Bertin, hypertrophied tissue adjacent to scars, vascular anomalies and aneurysms, infarcts, and infections. Focal bacterial pyelonephritis commonly causes a masslike abnormality in the kidney. Also, fat-containing angiomyolipomas should be

### Table 1. Management recommendations for patients with incidental cystic renal masses

<table>
<thead>
<tr>
<th>Bosniak Category</th>
<th>Imaging Features</th>
<th>General Population</th>
<th>Comorbidities or Limited Life Expectancy</th>
</tr>
</thead>
<tbody>
<tr>
<td>I†</td>
<td>Hairline-thin wall; no septa, calcifications, or solid components; water attenuation; no enhancement</td>
<td>Ignore</td>
<td>Ignore</td>
</tr>
<tr>
<td>IIF</td>
<td>Multiple hairline-thin septa with or without perceived (not measurable) enhancement, minimal smooth thickening of wall or septa that may show perceived (not measureable) enhancement, calcification may be thick and nodular but no measurable enhancement present; no enhancing soft tissue components; intrarenal nonenhancing high-attenuation renal masses (&gt;3 cm)</td>
<td>Observe§</td>
<td>Observe§ or ignore</td>
</tr>
<tr>
<td>III</td>
<td>Thickened irregular or smooth walls or septa, with measurable enhancement</td>
<td>Surgery‡</td>
<td>Surgery‡ or observe§</td>
</tr>
<tr>
<td>IV</td>
<td>Criteria of category III, but also containing enhancing soft tissue components adjacent to or separate from the wall or septa</td>
<td>Surgery‡</td>
<td>Surgery‡ or observe§</td>
</tr>
</tbody>
</table>

Note: These recommendations are to be followed only if nonneoplastic causes of a renal mass (eg, infections) have been excluded; see text for details. The recommendations are offered as general guidance and do not necessarily apply to all patients. Reprinted with permission from Radiology 2008;249:16-31.

†In selected patients (eg, young), early surgical intervention may be considered, particularly if a minimally invasive approach (eg, laparoscopic partial nephrectomy) can be used.

‡Surgical options include open or laparoscopic nephrectomy and partial nephrectomy; each provides a tissue diagnosis. Open, laparoscopic, and percutaneous ablation may be considered when available, but biopsy would be needed to achieve a tissue diagnosis. Long-term (5-year or 10-year) results of ablation are not yet known.

§Computed tomography or MRI at 6 and 12 months, then yearly for 5 years; the interval and duration of observation may be varied (eg, longer intervals may be chosen if the mass is unchanged, longer duration may be chosen for greater assurance).

||Cystic masses ≤1.5 cm that are not clearly simple cysts or that cannot be characterized completely may not require further evaluation in patients with comorbidities and in patients with limited life expectancy. Reprinted with permission from Radiology 2008;249:16-31.
excluded. With rare exceptions, a mass that contains fat, particularly when not calcified, can be diagnosed as an angiomyolipoma with confidence. The subsequent management then can be derived and is summarized in Tables 1 to 3. These tables are reconfigured in the form of flowchart algorithms in Figures 1 and 2.

The approach to the cystic renal mass follows the time-tested approach of Bosniak [23,25,27-32]. The tables and flowcharts are constructed so that both patients in the general population and those with limited life expectancy can be managed. In general, size is not a factor in the Bosniak classification of cystic renal masses, because large cystic masses are often benign, and small ones may be malignant. However, the smaller the mass, the more likely it is benign. Therefore, the commonly encountered cystic-appearing renal mass that is too small to evaluate all of its features, including its CT attenuation, can be presumed to be benign if it does not display any nonsimple features. In the green “action boxes” in the flowcharts (Figures 1 and 2), observation with imaging, also known as active surveillance [49,50], is recommended for indeterminate masses in Bosniak category IIF and is also an option for masses in categories III and IV in patients with limited life expectancy or comorbidities that would increase the risk of treatment.

There is no known interval of time that can be used to diagnose an indeterminate renal mass as benign on the basis of the lack of morphologic change [36,48]. Depending on the level of suspicion, and patient and referrer comfort with observation, both the duration and interval may be altered. As indicated in Tables 1 to 3 and the flowcharts (Figures 1 and 2), growth alone cannot be used to definitively diagnose a mass (whether solid or cystic) as malignant. Benign masses may grow, and malignant ones may grow little, if at all [51,52].

Regarding the flowchart for cystic renal masses (Figure 1), both Bosniak category III and IV masses are managed surgically; however, category IV masses have a greater probability of malignancy than category III masses, and management approaches other than resection carry more risk. Because many Bosniak category III masses are malignant, surgery is recommended for the general population. Percutaneous biopsy of Bosniak category III renal masses, although controversial, may be helpful, particularly in patients with comorbidities that would pose risk to patients undergoing surgery [34,46]. If a definitive malignant result can be obtained with biopsy, surgery may be planned with confidence. For a benign biopsy result to be useful, it should be both definitive and specific of a benign entity. Biopsy results that reveal nonspecific cells should be viewed with caution and cannot be used alone to guide management. Because Bosniak category III masses typically contain few solid elements, it may be difficult to both target and procure diagnostic

### Table 2. Management recommendations for incidental solid renal masses in patients in the general population

<table>
<thead>
<tr>
<th>Mass Size</th>
<th>Probable Diagnosis</th>
<th>Recommendation</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large (&gt;3 cm)</td>
<td>Renal cell carcinoma†</td>
<td>Surgery‡</td>
<td>Angiomyolipoma with minimal fat, oncocytoma, other benign neoplasms may be found at surgery</td>
</tr>
<tr>
<td>Small (1-3 cm)</td>
<td>Renal cell carcinoma†</td>
<td>Surgery‡</td>
<td>If hyperattenuating, and homogenously enhancing, consider MRI and percutaneous biopsy to diagnose angiomyolipoma with minimal fat</td>
</tr>
<tr>
<td>Very small (&lt;1 cm)</td>
<td>Renal cell carcinoma, oncocytoma, angiomyolipoma*</td>
<td>Observe until 1 cm§</td>
<td>Thin (≤3 mm) sections help confirm enhancement</td>
</tr>
</tbody>
</table>

Note: These recommendations are best followed after nonneoplastic causes of a renal mass (eg, infections) have been excluded; see text for details. The recommendations are offered as general guidance and do not necessarily apply to all patients.

†Benign entities are more likely in small renal masses than large ones.
‡Surgical options include open or laparoscopic nephrectomy and partial nephrectomy; both provide a tissue diagnosis. Open, laparoscopic, and percutaneous ablation may be considered when available, but biopsy would be needed to achieve a tissue diagnosis. Long-term (5-year or 10-year) results of ablation are not yet known.
§Computed tomography or MRI at 3 to 6 months, 12 months, and then yearly; the interval and duration of observation may be varied (eg, shorter intervals if the mass is enlarging). Reprinted with permission from Radiology 2008;249:16-31.
tissue for biopsy, limiting the ability to achieve definitively benign or malignant results. However, even if a confident diagnosis of a benign entity can be made in these patients, observation is still warranted.

We define solid masses as those that contain little or no fluid attenuating (<20 Hounsfield units [HU]) components and usually consist predominantly of enhancing tissue (Tables 2 and 3, Figure 2). As described for cystic renal masses, all solid masses should be evaluated first for features suggesting a nonneoplastic etiology, such as focal bacterial pyelonephritis or other conditions noted above. A thorough search for fat cells using CT or MRI protocols designed to evaluate renal masses is advised when evaluating and observing such small masses. Although there are rare exceptions, fat-containing noncalcified renal masses in adults can be diagnosed as benign angiomyolipomas with confidence [48]. The subsequent approach to a solid renal mass is then predicated mostly on size. Although there are rare cases of aggressively behaving small renal cell carcinomas, even those <1 cm, therefore, observation is not completely without risk [54].

Solid renal masses between 1 and 3 cm can be characterized as enhancing with confidence. Unlike masses <1 cm, these masses are large enough to be targeted for percutaneous biopsy. Although still somewhat controversial, in some patients, biopsy can be used to provide a definitive diagnosis of oncocytoma and angiomyolipoma, the two most common benign neoplasms found after surgical resection of a solid renal mass [53,55]. Because an angiomyolipoma with minimal fat typically presents as a hyperdense, T2-hypointense, homogeneously enhancing mass, MRI, with or without CT, can be used to identify such masses and lead to percutaneous biopsy [41,47,48]. Although oncocytomas are typically homogeneously enhancing masses and may display a central scar, these features may also be found in oncocytic renal cell carcinomas. Therefore, specific recom-

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</tr>
<tr>
<td>Small (1-3 cm)</td>
<td>Renal cell carcinoma†</td>
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<td>If hyperattenuating, and homogeneously enhancing, consider MRI and percutaneous biopsy to diagnose angiomyolipoma with minimal fat</td>
</tr>
<tr>
<td>Very small (&lt;1 cm)</td>
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<td>Observe until 1.5 cm§</td>
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</tr>
</tbody>
</table>

Note: These recommendations are best followed after nonneoplastic causes of a renal mass (eg, infections) have been excluded; see text for details. The recommendations are offered as general guidance and do not necessarily apply to all patients.

†Benign entities are more likely in small renal masses than large ones.
‡Surgical options include open or laparoscopic nephrectomy and partial nephrectomy; both provide a tissue diagnosis. Open, laparoscopic, and percutaneous ablation may be considered when available, but biopsy would be needed to achieve a tissue diagnosis. Long-term (5-year or 10-year) results of ablation are not yet known.
§Computed tomography or MRI at 3 to 6 months, 12 months, and then yearly; the interval of observation may be varied (eg, shorter intervals if the mass is enlarging); the duration of observation may be individualized. Observation may be considered for a solid renal mass of any size in a patient with limited life expectancy or comorbidities that increase the risk of treatment, particularly when the mass is small. It may be safe to observe a solid renal mass beyond 1.5 cm, but there are insufficient data to provide definitive recommendations on the risks and benefits of observation. Reprinted with permission from Radiology 2008;249:16-31.
mendations as to which masses should undergo percutaneous biopsy cannot be made.

LIVER

Nature and Scope of the Problem

Recent advances in multidetector CT, MRI, ultrasound and 2-[18F]fluoro-2-deoxyglucose PET have led to the detection of incidental hepatic masses in both the oncology and nononcology patient population that in the past remained undiscovered. This has engendered a management dilemma that is particularly pertinent to oncology patients, in whom any hepatic mass, clinical or subclinical, warrants attention. At autopsy, as many as 52% of noncancer patients have benign hepatic lesions, and liver metastases are found in as many as 36% of patients dying with cancer [56]. Key questions to answer include the following: (1) Does the hepatic incidentaloma put the patient at risk for an adverse outcome? (2) Can a primary or metastatic malignancy be accurately and confidently differentiated from a benign incidentaloma? and (3) If a benign lesion, might it still require surgical intervention, such as resecting a hepatic adenoma to prevent rupture?

Implications of Imaging and Clinical Features

Strategies for optimizing the management of these lesions are only beginning to emerge in terms of deciding which of these incidental liver masses may not need further evaluation, which may simply be monitored over time, and which require more aggressive workup. Preoperative percutaneous biopsy may minimize diagnostic error but is associated with a postprocedural morbidity of 2.0% to 4.8% and mortality of 0.05% [57-59].

The Incidental Findings Committee’s guidance for managing liver incidental findings is illustrated in Figure 3. Managing incidental liver lesions depends on the probable importance of the mass. This is assessed both by the appearance of the mass and the level of risk that each patient has for developing important liver masses. Important liver masses are not limited to malignancies. For example, a benign hepatic adenoma might require surgical intervention. These categories are defined as follows:
1. Low-risk individuals: Young patients (aged ≤40 years), with no malignancies, hepatic dysfunction, hepatic malignant risk factors, or symptoms attributable to the liver.

2. Average-risk individuals: Patients aged >40 years, with no known malignancies, hepatic dysfunction, hepatic malignant risk factors, or symptoms attributable to the liver.

3. High-risk individuals: Patients with known primary malignancies with a propensity to metastasize to the liver, cirrhosis, or other hepatic risk factors. Hepatic risk factors include hepatitis, chronic active hepatitis, sclerosing cholangitis, primary biliary cirrhosis, hemochromatosis, hemosiderosis, hepatic dysfunction, and long-term oral contraceptive use.

ADRENAL GLANDS

Nature and Scope of the Problem

An incidental adrenal mass, often referred to as an adrenal incidentaloma, is defined as an adrenal mass (≥1 cm) discovered incidentally on a cross-sectional imaging examination performed for another reason. Incidental adrenal masses are very common, estimated to occur in approximately 3% to 7% of the adult population [60-63]. The most frequent pathology for an incidentally discovered adrenal mass is a nonhyperfunctioning adenoma [64]. It was shown in one study that the overwhelming majority of incidentally discovered adrenal masses are benign in patients with no known malignancies [65]. Statistics indicate that given the high prevalence of nonhyperfunctioning adrenal adenomas in the general population, an incidentally discovered adrenal mass in an oncology patient is most likely benign. However, the adrenal gland is also a common site for metastases and, somewhat less commonly, primary adrenal tumors, including pheochromocytomas, aldosteronomas, and adrenal cortical carcinomas.

The goal of imaging when an incidental adrenal mass is discovered is to differentiate a benign “leave-alone” mass (e.g., nonhyperfunctioning tumor, myelolipoma, hemorrhage, cyst) from a mass that warrants treatment (e.g., metastasis, pheochromocytoma, adrenal cortical carcinoma). From an imaging perspective, an optimal algorithm should be used to diagnose both leave-alone masses and masses that need treatment, using as few tests as possible. The adrenal flowchart (Figure 4) and recommendations described here at-
tempt to do both. The algorithm reflects the most commonly encountered imaging scenarios. However, it is important to note that there are exceptions to some of the recommendations depending on individual patients’ presentations and histories. As noted in other sections of this white paper, if a patient has limited life expectancy or severe comorbidities, workup of an incidentally discovered adrenal mass may not be appropriate. Readers are also directed to a recent comprehensive review on this topic [66].
Imaging Characterization and Workup Algorithm

If an adrenal mass has diagnostic features of a benign lesion such as a myelolipoma (presence of macroscopic fat) or cyst (simple cyst-appearing without enhancement), no additional workup or follow-up imaging is needed. If the lesion is 1 to 4 cm and has a density of ≤10 HU on CT or signal loss compared with the spleen on out-of-phase images of a chemical-shift MRI (CS-MRI) examination, it is almost always diagnostic of a lipid-rich adenoma [67-72]. If diagnostic imaging features are not present but the adrenal mass has been stable for ≥1 year, it is likely benign [66].

If a patient has no history of cancer, there are no prior examinations, and the mass has benign imaging features (low density, homogeneous, low density, smooth margins), one may consider a follow-up unenhanced CT or CS-MRI examination in 12 months. However, if there are suspicious imaging features on contrast-enhanced CT, such as necrosis, heterogeneous density, or irregular margins, one could proceed with an unenhanced CT or CS-MRI examination. If these do not confirm that the lesion is a lipid-rich adenoma, adrenal washout CT with 15-minute delayed imaging to calculate contrast material washout may be helpful [73-75].

In patients with histories of cancer and adrenal masses, if the imaging features are not diagnostic and there is no prior imaging to confirm stability, one may consider unenhanced CT, CS-MRI, or PET imaging [76]. If the mass cannot be diagnosed as a lipid-rich adenoma, adrenal washout CT may be helpful. In patients with no histories of cancer and adrenal masses >4 cm, one may consider resection.

Adenomas typically enhance rapidly using either iodinated contrast material or gadolinium chelates and also display rapid washout [74]. Although metastases generally enhance rapidly, their washout is more prolonged. Using CT, absolute percentage washout values are calculated using the formula (enhanced HU – 15-minute delayed HU)/(enhanced HU – unenhanced HU) × 100. A value of ≥60% is diagnostic of an adenoma. Relative percentage washout is used when an unenhanced CT or CS-MRI examination is performed.
hanced CT value is not available and the enhanced values are compared with 15-minute delayed scans. Relative percentage washout is calculated using the formula (enhanced \( \text{HU} - 15\)-minute delayed \( \text{HU} \))/enhanced \( \text{HU} \times 100\); a value of >40% is diagnostic for an adenoma [73-75]. Adrenal washout CT was used successfully to distinguish adenomas from nonadenomas in 160 of 166 adrenal masses with 98% sensitivity and 92% specificity [73].

Recent advances in imaging characterization with CT, MRI, and PET have decreased the need for image-guided percutaneous biopsies to characterize adrenal masses [77]. However, if an adrenal mass is enlarging, it may be prudent to proceed to percutaneous adrenal biopsy or surgical resection. In an oncology patient, a new adrenal mass in a patient with known metastases elsewhere is most likely another metastasis. However, an isolated adrenal mass could be benign or malignant. If the mass cannot be characterized as an adenoma using CT, MRI, or PET, a biopsy may be appropriate. If there are signs or symptoms of pheochromocytoma, it may be prudent to obtain plasma-fractionated metanephrine and normetanephrine levels before biopsy [78].

Imaging examinations are useful to separate adrenal adenomas from other masses but cannot be used to distinguish hyperfunctioning adenomas from nonhyperfunctioning adenomas. One approach would be to rely on history and physical examination to determine which patients should undergo biochemical testing for hyperfunctioning adrenal neoplasms. Some endocrinologists recommend excluding an occult, asymptomatic hyperfunctioning neoplasm in all adrenal incidentalomas [60,62,63]. This approach would be costly and is not routinely performed by many physicians. Regarding the radiology report, when an adenoma can be diagnosed with imaging, we suggest stating, “Findings consistent with a benign adenoma. If there are clinical signs or symptoms of adrenal hyperfunction, biochemical evaluation may be appropriate.”

**PANCREAS**

**Nature and Scope of the Problem**

The frequency of detection of pancreatic cysts by CT scanning is reported between 1.2% [79] and 2.6% [80]. For MRI, the reported frequency is significantly higher, at 19.9% of MRI examinations [81]. Because pancreatic cysts are quite prevalent, a practicing radiologist may see several for every 100 abdominal imaging cases performed.

Cystic pancreatic tumors are most often frankly benign or low-grade indolent neoplasms. In one study that included asymptomatic patients with pancreatic cysts in whom there was operative correlation, 17% of asymptomatic cysts were serous cystadenomas, 28% were mucinous cystic neoplasms, 27% were intraductal papillary mucinous neoplasms (IPMNs), 2.5% were ductal adenocarcinomas, and 3.8% were pseudocysts [82]. Intraductal papillary mucinous neoplasms were the most common cystic neoplasm when both symptomatic and asymptomatic patients were evaluated. In another series, 39% of IPMNs were incidentally detected, and 50% of IPMNs were side branch or branch duct IPMNs with a 5-year risk for developing high-grade dysplasia or invasive carcinoma of 15% [83].

Mucinous cystic masses, namely IPMNs and mucinous cystic neoplasms, have a well-established malignant potential likened to an adenoma-carcinoma sequence [84]. Because of this malignant potential, it has become increasingly difficult for radiologists evaluating individual cases to know how to frame the report to help guide appropriate management. We believe that the guidance below will help in the evaluation and reporting of the majority of these lesions. These recommendations are also summarized in Figure 5.

**Detection and Characterization**

This discussion is limited to unexpected pancreatic cysts in asymptomatic patients. Asymptomatic patients have no clinical or laboratory indication directly referable to the pancreas, including but not limited to hyperamylasemia, recent-onset diabetes, severe epigastric pain, weight loss, or jaundice. The most frequently detected cyst is <10 mm in size [85]. Cysts of this size are particularly prevalent on MRI. Imaging will not be able to characterize these lesions. The question of appropriate follow-up is subsequently addressed.

There is ample literature to support the nonsurgical management of pancreatic cysts <3 cm that do not display “worrisome features” [86-90]. Some recommend 2.5 cm as a maximal diameter for nonsurgical management [91]. Worrisome features include larger size, presence of mural nodules, dilation of the common bile duct, involvement of the main pancreatic duct, and lymphadenopathy [92-96]. Studies of patients in whom cysts have been resected or aspirated find that malignancy or premalignancy does not correlate with cyst size alone. These studies suggest that mucinous lesions of any size are premalignant [97,98]. However, in a series of 170 of 539 patients who underwent operative resection of pancreatic cysts, no invasive cancers were found in mucinous cysts <3 cm [90].

Nevertheless, establishing a cyst as mucinous is important because of their higher risk for the presence or future development of malignancy. Morphologic features that aid in diagnosis of a mucinous tumor include (1) the presence or absence of septae (mucinous cystic neoplasms generally are multilocular, with large cysts), (2) the position of calcification (mucinous cystic neoplasms typically
have peripheral calcification, whereas serous tumors have central calcification), (3) location within the pancreas, and (4) the presence of main pancreatic duct involvement [99-102]. Mucinous cystic tumors can be suspected when a cyst is present in the tail of the pancreas in a perimenopausal woman [84]. The presence or absence of direct communication with the main pancreatic duct must be established to distinguish a mucinous cystic tumor (with relatively high malignant potential) from a branch duct IPMN (with relatively low malignant potential). Three-dimensional imaging with either MRI or CT can address this question. Conversely, serous cystadenoma characteristically displays variably dense radial septae in a honeycombed or spongiform pattern and central calcification. The more peripheral cysts are larger than the more central cysts.

A simple but useful imaging-based classification system differentiates pancreatic cystic masses into 4 morphologic types: (1) unilocular (pseudocysts, mucinous cystic neoplasms, lymphoepithelial cysts, small IPMNs, and small serous tumors), (2) microcystic (serous cystadenomas and lymphoepithelial cysts), (3) macrocystic (mucinous cystic neoplasms, oligocystic serous tumors, and IPMNs) and (4) cysts with solid components (solid-appearing serous tumors, solid pseudopapillary neoplasms, and cystic islet cell tumors) [103].

**Implications of Imaging and Clinical Features**

Most incidental cysts can be detected on routine abdominal studies. However, if a cyst needs to be characterized, it is recommended that a diagnosis of a specific cyst type not be made unless the patient undergoes a dedicated “pancreas-style” study. For multidetector CT, this would require a dual-phase contrast-enhanced acquisition in both pancreatic and portal venous phases using a narrow detector configuration. Thin-section images should be available on a workstation that can perform 3-D analysis.

Magnetic resonance imaging should be performed at 1.5 T. Phased-array torso coils enhance signal and parallel imaging increases speed and improves resolution. The study should include sequences that display in-phase and out-of-phase T1, T2 (preferably with fat suppression), and 3-D, fat-saturated, gradient-echo T1 gadolinium-enhanced sequences in pancreatic, portal, and equilibrium phases. Additionally, MR cholangiopancreatography.

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### LEGEND

1. Signs and symptoms include hyperamylasemia, recent onset diabetes, severe epigastric pain, weight loss, steatorrhea or jaundice.  
2. Consider decreasing interval if younger, omitting with limited life expectancy. Recommend limited T2-weighted MRI for routine follow-ups.  
3. Recommend pancreas-dedicated MRI with MRCP.  
4. If no growth after 2 years, follow yearly if growth OR suspicious features develop, consider resection.  
5. BD-IPMN = branch duct intraductal papillary mucinous neoplasm.

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Fig 5. Flow chart for an asymptomatic patient with an incidental pancreatic cystic mass detected on CT, MRI (with or without contrast), or ultrasound (US). MRCP = MR cholangiopancreatography.
phy is necessary. Current MRI scanners have respiratory triggered 3-D sequences for MR cholangiopancreatography [104]. Secretin administration may facilitate visualization of the communication of a cyst with the main pancreatic duct [105]. By consensus, the Incidental Findings Committee suggests dedicated MRI as the imaging procedure of choice to characterize a pancreatic cyst. This reflects the superior contrast resolution of MRI, facilitating the recognition of septae, nodules, and duct communication [106].

The pretest likelihood that a given lesion in an individual patient is a malignant neoplasm is of paramount consideration when deciding on management. Controversy exists between using dedicated imaging or an attempt at aspiration of a cyst under endoscopic ultrasound guidance. Most often, this decision will be made on the basis of the size of the cyst, location within the pancreas, accessibility to the endoscopic ultrasound approach, and expertise of the endosonographer. A carcinoembryonic antigen level in the aspirate of 192 ng/mL has a high specificity for discriminating mucinous from nonmucinous cysts, demonstrating higher accuracy than cyst morphology [107]. Amylase levels of <250 U/L exclude pseudocysts. There is a high degree of overlap between the values obtained at aspiration [108]. Recent reports have documented the development of ductal adenocarcinoma in a remote site in the pancreas from an IPMN [109,110]. Many believe that the presence of a mucinous lesion is a signal of increased risk for pancreatic neoplasms anywhere within the gland.

The consensus of the Incidental Findings Committee is that if surgery is contemplated, aspiration of a pancreatic cyst \( \leq 3 \) cm should be attempted. It is a widely held opinion, shared by this committee, that cysts <1.5 cm need not be immediately characterized, whereas it is appropriate to characterize other cysts, depending on comorbid conditions and life expectancy.

Imaging surveillance of pancreatic cystic neoplasms is controversial. However, emerging consensus suggests that selective nonoperative management in patients with incidental pancreatic cysts is appropriate [96,111,112]. In a series of 369 of 539 patients with a mean radiographic follow-up period of 24 months (range, 1-172 months), 8% developed changes that prompted resection. Malignancies were present in 38% [90]. In a retrospective case series of 79 patients with long-term follow-up, either 5 years by imaging or 8 years clinically, diagnosed with small \(( \leq 2 \) cm), simple pancreatic cysts on sonography or CT from 1985 to 1996 were reviewed. Of the 22 patients with radiologic follow-up, 59% had cysts that remained unchanged or became smaller (mean size, 8 mm; mean follow-up period, 9 years), and 41% had cysts that enlarged, from a mean of 14 mm to a mean of 26 mm (mean follow-up period, 8 years). Of the 27 patients with clinical or questionnaire follow-up (mean follow-up period, 10 years), none developed symptomatic pancreatic disease. Twenty-three percent died within 8 years without adequate radiologic follow-up, none of pancreas-related causes [113]. Another series of 90 patients with incidental cysts with a mean follow-up period of 48 months revealed malignancy in 1 patient 7 years from diagnosis [86]. The frequency of cancer in surgically resected cysts <3 cm has been reported as 19% (including symptomatic and asymptomatic patients) [114], but when only truly incidental cysts are evaluated, the frequency is reported as only 3.5% [82].

A follow-up examination must clearly establish the stability of a cyst. Therefore, patients should be advised to undergo serial imaging at facilities with protocols for dedicated pancreatic imaging. Although there is no clear consensus among pancreatic experts regarding the optimal imaging test for follow-up of pancreatic cysts, a limited MRI examination relying exclusively on T2-weighted unenhanced acquisitions has been proposed as a practical follow-up strategy [115].

Careful evaluation of the imaging findings is directed at inspecting the lesion for changes in the thickness of the wall, mural irregularities, or frank solid nodules. For branch duct IPMNs, the adjacent main pancreatic duct diameter should be recorded. The lesion should be carefully measured with slice number and series appearing in the report, and electronic calipers should be placed on the exact image used to determine the diameters. Currently, there is no consensus on defining what increment of growth is important. It is well known that the precision of manual measurement is inversely related to the lesion diameter. Thus, it may be difficult to determine if the reported growth of a small lesion is true growth or measurement error.

As of this writing, there is no universally accepted follow-up protocol. Most proposed programs are based on the Sendai criteria that arose from a consensus conference addressing the management and follow-up of mucinous pancreatic cysts. Cysts <1 cm are followed yearly, cysts between 1 and 3 cm are sent for further imaging (endoscopic ultrasound or MRI) looking for septae and mural nodules, and simple cysts are followed at 6-month intervals for 2 years and then yearly. If they grow above 3 cm or develop any worrisome features, patients are considered candidates for resection [88]. In contradistinction, a recommendation derived from reviewing 166 cysts with a mean size of 2 cm in 150 patients revealed that 89% showed no growth over 2 years. The only predictor of cyst growth was the presence of mural nodules. This study suggested no follow-up until 2 years after detection [85]. In the Incidental Findings Committee’s recommendations, cysts <2 cm may be followed at 1-year intervals, and if there is no growth, follow-up ceases if the patient remains asymptomatic. A cyst that is \( \geq 3 \) cm is considered a surgical lesion unless it is a serious cystadenoma.
or if patient comorbidities preclude benefit from resection. A cyst between 2 and 3 cm may be characterized and followed semiannually if mucinous, yearly if uncharacterized, and every 2 years if it is a serous cystadenoma.

Serous cystadenoma is a benign lesion. However, studies have clearly documented that these lesions may grow. Therefore, some recommend resecting serous cystadenomas >4 cm regardless of the presence of symptoms [116], or in symptomatic patients regardless of size [90]. Solid pseudopapillary epithelial neoplasm is a low-grade malignancy that can present with cystic-appearing components. The majority are found in young women. They frequently contain peripheral calcification and variable content (most characteristically hemorrhages) within the cysts. Solid pseudopapillary epithelial neoplasm lesions should undergo resection.

Summary
The Incidental Findings Committee recommends the following for managing incidental pancreatic cysts:

1. Surgery should be considered for patients with cysts >3 cm.
   a. If the lesion is a serous cystadenoma, surgery is deferred until the cyst is >4 cm.
   b. Solid pseudopapillary epithelial neoplasm tumors should be resected.
   c. Patient factors ultimately determine the appropriateness of surgical treatment.

2. Patients with simple (not containing any solid elements) cysts <3 cm can be followed.
   a. Attempts should be made to characterize all cysts ≥2 cm at the time of detection. Magnetic resonance imaging is the imaging procedure of choice.
   b. Cyst aspiration is strongly advised before any surgery is undertaken in a patient with a cyst of this size.
   c. Cysts <2 cm can be followed less frequently than those between 2 and 3 cm.
   d. Avoid characterizing cysts <1.5 to 2 cm unless absolutely characteristic.

3. The presence of symptoms is a critical factor in deciding appropriate therapy.
   a. The frequency of malignancy in small cysts is significantly higher in symptomatic patients.

SPECIAL CONSIDERATIONS FOR LOW-DOSE UNENHANCED CT
Because of the advent of screening CT examinations such as CT colonography and heightened concern about radiation exposure, low-dose unenhanced CT examinations of the abdomen are increasing in use. The management of incidental findings discovered either on such examinations or on conventional-dose unenhanced examinations is controversial, and there are different challenges. Low-dose techniques will increase image noise but should not change the mean HU values to determine adrenal mass density. The following sections describe organ-specific approaches for these types of examinations that may vary from those described above.

Kidneys
The management of a renal mass detected on an unenhanced CT scan is controversial. To the best of our knowledge, no studies have addressed how best to manage non-fat-containing renal masses detected with unenhanced CT, and thus, these recommendations reflect our opinions on the basis of our experience and understanding of the prevalence and natural history of such findings. Furthermore, other than angiomyolipomas, renal masses detected incidentally on unenhanced CT scans often cannot be accurately characterized.

Our experience suggests that when a renal mass seems to be a simple cyst on an unenhanced CT scan, the chance that the mass is benign is extremely high. However, careful evaluation of the mass’s features is important. To be considered a probable simple cyst on unenhanced CT, the mass should be well marginated, contain contents that are homogeneous, and water attenuation (0-20 HU), and display no septa, wall thickening, calcification (unless minimal, thin calcification within the wall), or nodularity. If any of these latter features is present, a renal mass—protocol CT or MRI would be needed to diagnose the mass with complete confidence. Sonography may be helpful, but in some cases it may not be definitive.

To our knowledge, no studies in the literature have specifically addressed the likelihood of cancers in lesions that seem to be simple cysts on unenhanced CT. Furthermore, when low-dose CT techniques are used, nonsimple (and potentially malignant) features that otherwise would be detected with standard-dose CT may not be detectable. As a theoretical example, the heterogeneity of a renal cell carcinoma may be incorrectly attributed to noise of low-dose CT and undergo no further evaluation or follow-up. Also, some simple cysts may not appear homogeneous, because of noise, so differentiating heterogeneity sometimes encountered on low-dose CT from a heterogeneous solid mass may be difficult. Hence, although the possibility of misinterpreting a renal cancer as a simple cyst exists, it is well understood that the technical factors used to perform an examination affect sensitivity and specificity.

The Incidental Findings Committee recommends the following for low-dose unenhanced CT examinations for renal masses:

1. It may be appropriate to interpret incidental renal masses as simple cysts unless suspicious features noted above are convincingly present. The argument for adopting this approach is even stronger when consid-
erating small (<3 cm) masses, particularly those <1 cm. The smaller the mass (even when solid), the more likely it is benign. Furthermore, masses <1 cm may not be able to be fully characterized, even if renal mass–protocol CT or MRI was performed. Although this represents a consensus opinion of the committee, no data are yet available to support this approach.

2. If a renal mass is small (<3 cm), homogeneous, and >70 HU, recent data suggest that the mass can be confidently diagnosed as a benign hyperattenuating cyst (Bosniak category II) [43].

Liver
The recommendations in the flowchart in Figure 3 apply to low-dose unenhanced procedures as well as standard–radiation dose enhanced examinations.

The Incidental Findings Committee recommends the following for low-dose unenhanced CT examinations for liver masses:

1. In low-risk and average-risk patients, sharply marginated, low-attenuation (<20 HU) solitary or multiple masses may typically not need further evaluation.

2. Small, solitary masses ≤1.5 cm that are not cystic and are discovered on unenhanced or standard-dose or low-dose scans in low-risk and average-risk patients may typically not need further evaluation.

3. For adrenal masses >4 cm, dedicated adrenal MRI or CT should be considered to further characterize.

Pancreas
The recommendations shown in the pancreatic flowchart (Figure 5) also apply to low-dose unenhanced CT examinations. The importance of comparison with prior CT or MRI examinations cannot be overemphasized to potentially avoid further workup. Specifically, for lesions <2 cm, stability over ≥1 year is highly suggestive of a benign lesion and may eliminate the need for follow-up imaging.

FUTURE COMMITTEE OBJECTIVES
The Incidental Findings Committee hopes that these recommendations will become widely applied and will search for additional methods to disseminate them. The committee also expects to refine and adapt these recommendations and to develop additional guidance for other types of incidental findings. To advance the scientific evidence regarding incidental findings, the committee recommends that the concepts, terminology, and parameters discussed in this paper become the basis for future research, to help the results of such research be more easily applied within a common framework.

CONCLUSIONS
Incidental findings on imaging during daily practice have grown in number related to the rapid increase in the utilization of CT and to its improved image quality. These incidental findings potentially lead to increased risk to the patient and cost from additional procedures. Underscoring concern among physicians is the fear that failure to report incidental findings and recommend follow-up will place radiologists in jeopardy for malpractice litigation, should a lesion eventually lead to a life-threatening health problem.

This effort within the ACR, conducted by the Incidental Findings Committee, attempts to systematically describe a variety of the most common potential incidental findings on abdominal CT and provide detailed recommendations to assist practicing radiologists in making informed decisions about reporting such masses and advising their referring clinicians and patients about whether and how these should be managed. This is part of an ongoing project to develop, refine, and disseminate information about incidental findings and to collect information and support research about them.

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