

## ACCOUNTING OF DISCLOSURES OF PHI A Checklist for Providers

**The HIPAA Privacy regulation gives patients the right to obtain an accounting of disclosures of their protected health information (PHI) made by healthcare providers. Accountings must include disclosures of PHI made in the six years prior to the date on which the accounting is requested, unless the patient requests an accounting of disclosures for a period less than six years.**

*Accountings do not need to include disclosures of PHI made:*

- Prior to April 14, 2003;
- To carry out treatment, payment or healthcare operations;
- To the patient or their legally authorized representative;
- Incident to an otherwise permitted use or disclosure;
- Pursuant to an Authorization;
- For facility directory purposes;
- For national security or intelligence purposes (as provided by the regulation);
- To correctional institutions or law enforcement officials (as provided by the regulation);
- As part of a limited data set (as defined by the regulation);

*Accountings must include the following information (except as provided above):*

- Disclosures to or by business associates of the provider;
- The date of the disclosure;
- The name of the entity or person who received the PHI and, if known, their address;
- A brief description of the PHI disclosed; and
- A brief statement of the purposes of the disclosure that reasonably informs the individual of the basis for the disclosure or, in lieu of such statement, a copy of a written request for disclosure.

\_\_\_\_\_ If the provider has made multiple disclosures of PHI to the same person or entity for a single purpose, the accounting may provide:

- The information required for the first disclosure;
- The frequency, periodicity, or number of disclosures made during the accounting period; and
- The date of the last disclosure.

The provider must act on the request for an accounting no later than 60 days after receipt of a request by:

\_\_\_\_\_ Providing the accounting requested; or

\_\_\_\_\_ If unable to provide the accounting within 60 days, providing the patient with a written statement of the reasons for the delay and the date by which the provider will provide the accounting (no longer than 90 days from the date of the request).

The provider must provide the first accounting requested by a patient in any 12-month period without charge. A reasonable, cost-based fee may be charged for subsequent accountings within the 12-month period if the provider:

\_\_\_\_\_ Informs the patient in advance of the fee; and

\_\_\_\_\_ Provides an opportunity for the patient to withdraw or modify the request for a subsequent accounting in order to avoid or reduce the fee.

The provider must document and retain for six years from the date of creation or the date they were last in effect:

\_\_\_\_\_ The information required to be included in an accounting;

\_\_\_\_\_ Accountings provided to patients;

\_\_\_\_\_ The titles of the persons or offices responsible for receiving and processing requests for accountings.

*NOTE: Special rules apply to accountings of PHI made for research purposes. See section 164.528 for details.*

**THIS DOCUMENT SHOULD BE CONSIDERED ONE EXAMPLE OF HOW AN ORGANIZATION CAN START THEIR COMPLIANCE EFFORTS- IT IS INTENDED TO BE USED SOLELY AS A VEHICLE FOR DISCUSSION TO HELP COMPANIES DEVELOP THEIR OWN COMPLIANCE MATERIAL. THIS DOCUMENT IS PROVIDED AS GENERAL GUIDANCE AND DOES NOT CONSTITUTE LEGAL ADVICE. COMPANIES SHOULD CONTACT**

***THEIR OWN LEGAL COUNSEL TO TAILOR THE DOCUMENT TO MEET  
THEIR SPECIFIC NEEDS.***