

## ***Accounting of Disclosures***

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### **POLICY**

*The pharmacy will provide individuals, upon request, a timely accounting of certain disclosures of their PHI as required by the HIPAA regulations.*

### **STANDARD**

#### **I. INDIVIDUAL'S RIGHT TO AN ACCOUNTING OF DISCLOSURES**

- A. Right to an accounting. An individual has a right to receive an accounting of all disclosures of PHI made by the pharmacy (to include disclosures to or by the business associate(s) of the pharmacy) in the six (6) years prior to the date the accounting is requested, subject to the following exceptions.
- B. Exceptions to the requirements. The pharmacy is not required to account for disclosures made:
1. To carry out treatment, payment or health care operations (as provided in 164.506);
  2. To the individual themselves (as provided in 164.502);
  3. Incident to a use or disclosure, permitted or required (as provided in 164.502);
  4. Pursuant to an authorization (as provided in 164.508);
  5. For the facility's directory or to persons involved in the individual's care or other notification purposes (as provided in 164.510);
  6. For national security or intelligence purposes (as provided in 164.512(k)(2));
  7. To correctional institutions or law enforcement officials (as provided in 164.512(k)(5));
  8. As part of a limited data set (in accordance with 164.514(e)); or
  9. That occurred prior to the compliance date of April 14, 2003.
- C. Accounting Suspension. The pharmacy will temporarily suspend an individual's right to receive an accounting of disclosures to a health oversight agency or law enforcement official for the time specified by such agency or official, if such agency or official provides the pharmacy with a written statement that such an accounting to the individual would be reasonably likely to impede the agency's activities and specifying the

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time for which such a suspension is required. If the agency or official statement is made orally, the pharmacy must:

1. Document the statement, including the identity of the agency or official making the statement;
2. Temporarily suspend the individual's right to an accounting of disclosures subject to the statement; and
3. Limit the temporary suspension to no longer than thirty (30) days from the date of the oral statement, unless a written statement is submitted during that time.

D. Time Period. An individual may request an accounting of disclosures for a period of time less than six (6) years from the date of the request.

## **II. CONTENT OF THE ACCOUNTING**

A. Content of the Accounting. The pharmacy will provide the individual with a written accounting of disclosures of PHI (subject to the exceptions noted above) that occurred during the six (6) years (or such shorter time period at the request of the individual) prior to the date of the request for an accounting, including disclosures to or by business associates of the pharmacy. Each disclosure will include the following:

1. The date of the disclosure;
2. The name of the entity or person who received the PHI, and, if known, the address of such person or entity;
3. A brief description of the PHI disclosed; and
4. A brief statement of the purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or, in lieu of such statement, a copy of the written request for disclosure, if any.

B. Multiple disclosure to the same entity or person. If during the period covered by the accounting, the pharmacy made multiple disclosures of PHI to the same person or entity for a single purpose (pursuant to 164.502(a)(2)(ii) or 164.512), the accounting may, with respect to such multiple disclosures, provide:

1. The information required in the content of the accounting (criteria listed above) for the first disclosure during the accounting period;

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2. The frequency, periodicity, or number of the disclosures made during the accounting period; and
  3. The date of the last such disclosure during the accounting period.
- C. Research disclosures. If, during the period covered by the accounting, the pharmacy made disclosures of PHI for a particular research purpose (in accordance with 164.512(i)) for fifty (50) or more individuals, the accounting *may* provide *specific information* regarding the disclosure. [See regulations 164.528(b)(4) for details regarding *specific information*.] If the pharmacy provides an accounting for research disclosures, and if it is reasonably likely that the PHI of the individual was disclosed for such research protocol or activity, the pharmacy shall, at the request of the individual, assist in contacting the entity that sponsored the research and the researcher.

### **III. PROVISION OF THE ACCOUNTING**

- A. Time frame. The pharmacy must act on the individual's request for an accounting, no later than sixty (60) days after receipt of such a request, as follows:
1. The pharmacy must provide the individual with the accounting requested; or
  2. If the pharmacy is unable to provide the accounting within the time required, the pharmacy may extend the time to provide the accounting by no more than thirty (30) days, provided that:
    - The pharmacy provides the individual (within the sixty (60) day time period from receipt of request) with a written statement of the reasons for the delay and the date by which the pharmacy will provide the accounting; and
    - The pharmacy may have only one such extension of time for action on a request for an accounting.
- B. Fees. The pharmacy must provide the first accounting to an individual in any twelve (12) month period without charge. The pharmacy may impose a reasonable, cost-based fee for each subsequent request for an accounting by the same individual within the twelve (12) month period, provided that the pharmacy informs the individual in advance of the fee and provides the individual with an opportunity to withdraw or modify the request for a subsequent accounting in order to avoid or reduce the fee.

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### **IV. DOCUMENTATION**

The pharmacy must document the following and retain the documentation for six (6) years:

- The information required to be included in an accounting (listed above) for disclosures of PHI that are subject to an accounting;
- The written accounting that is provided to the individual; and
- The titles of the persons or offices responsible for receiving and processing requests for an accounting by individuals.

### **V. NOTICE OF PRIVACY PRACTICES (164.520)**

The pharmacy will provide individuals with a Notice of Privacy Practices that includes a statement of the individual's right to receive an accounting of disclosures of PHI.

### **VI. REFERENCE:** Title 45 C.F.R. 164.528; 164.520.

## **PROCEDURES**

### **DOCUMENTING OF DISCLOSURES**

- The pharmacy will document all disclosures that are required to be documented. The requirement for how a disclosure should be documented is located below in *Contents of Accounting*.

### **INITIAL SETUP PROCEDURES** (Pharmacy)

- The pharmacy will designate a contact person to receive and process requests for accounting of disclosures and document the designation. (See Policy and Procedure: *Personnel Designation*)
- The pharmacy will notify individuals of their right to request an accounting of disclosures in the Notice of Privacy Practices. (See Policy and Procedure: *Notice of Privacy Practices*)

### **INITIAL REQUEST FOR ACCOUNTING OF DISCLOSURES** (Pharmacy)

If an individual requests an accounting of disclosures, the individual is:

- Informed that the accounting of disclosures request must be in writing.

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- Presented with an accounting of disclosures request form (*Request for Accounting of Disclosures*) for completion/signature.

Note. Individuals may file the completed request with pharmacy personnel who will then forward the request to the contact person/office; or individuals may send it directly to the contact person/office identified on the form.

### **TIMELY ACTION** (Contact Person)

- When the contact person receives the completed accounting of disclosures request, the contact person will complete action on the accounting of disclosures request within sixty (60) days from receipt of request.

Note. A one time extension of thirty (30) days is allowed as long as within the initial 60-day period, the individual is notified in writing of the reasons for the delay and the date in which the pharmacy will complete action on the accounting of disclosures request.

### **FEE** (Pharmacy)

The pharmacy is not permitted to charge a fee for the first accounting the individual receives. However, the pharmacy may charge the individual a reasonable cost-based fee (to include the cost of copying, labor, supplies, postage, and preparation) when the individual receives a subsequent accounting within twelve (12) months of the previous accounting.

If a fee is charged, the contact person will:

- Calculate the fee amount.
- Notify the individual of the fee amount; obtain the individual's acceptance of fee charges prior to continuing action on the accounting; document the acceptance; and make arrangements on how payment of fee charges will be handled.

### **ACCOUNTING OF DISCLOSURES** (Contact Person)

- The contact person will prepare the accounting of disclosures for the time period requested. The contact person will exclude in the accounting the following disclosures:
  - To carry out treatment, payment or health care operations (as provided in 164.506);
  - To the individual themselves (as provided in 164.502);

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- Incident to a use or disclosure, permitted or required (as provided in 164.502);
- Pursuant to an authorization (as provided in 164.508);
- For the facility's directory or to persons involved in the individual's care or other notification purposes (as provided in 164.510);
- For national security or intelligence purposes (as provided in 164.512(k)(2));
- To correctional institutions or law enforcement officials (as provided in 164.512(k)(5));
- As part of a limited data set (in accordance with 164.514(e)); or
- That occurred prior to the compliance date of April 14, 2003.

### **ACCOUNTING SUSPENSION** (Contact Person)

- The pharmacy will temporarily suspend an individual's right to receive an accounting of disclosures made to a health oversight agency or law enforcement official if:
  - The pharmacy receives a written statement from the agency or official that such an accounting (for the time specified by the agency or official) to the individual would be reasonably likely to impede the agency's activities and specifies the time period for the suspension; or
  - The pharmacy receives an oral statement from the agency or official stating that such an accounting (for the time specified by the agency or official) to the individual would be reasonably likely to impede the agency's activities. If the pharmacy receives such an oral statement, the pharmacy will:
    - Document the statement, including the identity of the agency or official making the statement;
    - Temporarily suspend the individual's right to an accounting of disclosures subject to the statement; and
    - Limit the temporary suspension to no longer than thirty (30) days from the date of the oral statement, unless a written statement is submitted during that time.

### **CONTENTS OF ACCOUNTING** (Contact Person)

- The contact person will include for each disclosure in the accounting:

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

Multiple disclosures. If the pharmacy made multiple disclosures to the same person or entity for a single purpose, the accounting will provide:

- The information required in the content of the accounting (criteria listed above) for the first disclosure during the accounting period;
- The frequency, periodicity, or number of disclosures made during the accounting period; and
- The date of the last such disclosure during the accounting period.

Research disclosures. If the pharmacy made research disclosures, the contact person will see HIPAA regulations 164.528(b)(4) for specific details on accounting for those disclosures.

- Upon completion of the accounting, the contact person will make a copy of the accounting for pharmacy records and mail the original accounting to the individual or forward to the pharmacy for the individual to pick-up per the individual's request.

Note. If the individual does not pick-up the requested accounting within a reasonable amount of time, the pharmacy will mail the accounting to the address listed on the individual's accounting request or contact the individual with a reminder.

### **DOCUMENTATION** (Contact Person)

- The contact person will review the accounting request, accounting for disclosures, associated documents, and notations for completion and file according to the pharmacy's Policy and Procedure: *Documentation*.

### **FORMS**

- Request for Accounting of Disclosures