

Accounting for Disclosures Guidance

HIPAA requires that covered entities (including covered health care providers) account for disclosures of PHI under certain circumstances, including disclosures of full PHI for research made without authorization of the patient. This means that if a patient asks for a record of all the disclosures made of their medical information, a list of research disclosures must be provided.

What Counts as a “Disclosure”?

Not every access to PHI is a “disclosure”. Think of a health care entity that maintains PHI as having a fence around it. Access to PHI inside the fence is a “use”. When PHI goes outside the fence, this is a “disclosure”.

At UW-Madison, inside one fence is the UW-Madison [Health Care Component](#) (HCC). Inside another fence is the UW-Madison/UW Health/SwedishAmerican [Affiliated Covered Entity](#) (ACE). The UW-Madison HCC is part of the ACE, except for UHS, Athletics and State Lab of Hygiene (SLH). This means that UHS, Athletics and SLH are not within the same fence as UW Health/Swedish American. While UW employees are on the medical staff of other healthcare entities, such as Access Community Health Center (ACHC) and UnityPoint Health-Meriter, those healthcare entities are outside the fence for these purposes.

What Does it Mean to Account for Disclosures?

An accounting is a log of certain disclosures of full PHI (including for research when made without authorization) that must be made available to a patient upon request. The patient has a right to know:

- Date of the disclosure
- Name of the entity or person who received the PHI and, if known, the address
- A brief description of the PHI disclosed
- A brief statement of the purpose for the disclosure.

If the research disclosure was made for 50 or more individuals, the accounting may be simplified to not include individual patient names but instead to describe the research, its purpose and criteria for selecting records, along with a statement that the patient’s PHI “may or may not have been disclosed” for the research.

When Do I Have to Account for Research Disclosures?

An accounting for research disclosures is needed most frequently when you are using a full or partial waiver of patient authorization and the waiver permits viewing, accessing, or sharing PHI across the fence. Additionally, an accounting for research disclosures may also be needed when preparatory to research activities require viewing, accessing, or sharing PHI across the fence. An accounting is still needed even if the individual viewing or accessing the other covered entity’s PHI is on that covered entity’s medical staff and/or the PHI never leaves that covered entity.

Examples of when a UW-Madison study team would need to account for disclosures include:

- Your research collaborators are outside of the HCC/ACE and they view or access PHI from the HCC/ACE.
- You view or access PHI from Meriter or ACHC (this is true even if you are on their medical staff).

Examples of when a UW-Madison study team would not need to account for disclosures include:

- You view or access an identifiable data set through UW’s Clinical Research Data Services (CRDS), as CRDS will account for you.
- You view or access PHI from a non-HCC/ACE entity and that entity is accounting for the disclosures.
- You view, access, or share a limited data set under a data use agreement.

How Do I Account for Research Disclosures?

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To account for disclosures, please complete the form [here](#). After completing the form, please save the “Return Code” provided during submission. With this code you will be able to return to the form and update the information for this disclosure in the future.