

# Guidance for Investigators: HIPAA Accounting of Disclosures

## What Information is Required for Accounting of PHI Disclosures and How Do I Report it?

My research is subject to accounting of PHI disclosures ([45 CFR 164.528](#)).

Are you disclosing PHI about 50 or more individuals for your research?

Yes

No

CHS must be able to provide individuals with an accounting of possible PHI disclosures that includes the following information:

- The name of The protocol or research activity
- A plain language description of the research protocol activity, purpose of the research, and criteria for selecting particular records
- A description of the type of PHI disclosed
- the date or period of time during which the disclosure(s) occurred or may have occurred, including the date of the last disclosure during the accounting period
- The name, address, and telephone number of the entity that sponsored the research and of the researcher who received the PHI

Submit a completed [PHI Disclosure for Research Alternative Accounting Form](#) after IRB approval to conduct the research is received. This reporting will ensure research-related PHI disclosure information is included in responses to requests for accounting of PHI disclosures

CHS must be able to provide individuals with an accounting of actual PHI disclosures that includes the following information:

- Date of disclosure
- The name of the person or entity that received the PHI and address, if known
- A brief description of the PHI disclosed
- A brief statement of the purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or, in lieu of the statement, a copy of the written request for a disclosure, if any
- The frequency or number of disclosures made during the accounting period
- The date of the last disclosure for the accounting period

Submit a completed [PHI Disclosure for Research Standard Accounting Form](#) after the first disclosure event. This reporting included in responses to requests for accounting of PHI disclosures.