

**OKLAHOMA STATE UNIVERSITY  
CENTER FOR HEALTH SCIENCES**

**ACCOUNTING FORM**

**Subject: Research Involving Multiple Disclosures About an Individual to the Same Person in a Research Study Involving 49 or Fewer Individuals**

**Date: April 14, 2003**

The Privacy Regulations issued under the Health Insurance Portability and Accountability Act (“HIPAA”) require that researchers account for all disclosures that they make of protected health information (“PHI”) for three types of research:

- A. “Record research” where the IRB has waived individual authorization;
- B. Research on decedents; and
- C. Reviews preparatory for research.

A disclosure is sharing PHI with someone outside the Oklahoma State University Center for Health Sciences (“OSU-CHS”) workforce.

**This form should be used when you make multiple disclosures of PHI about the same individual to the same person or entity in a study involving 49 or fewer individuals. For example, if you review an individual’s records and make ten disclosures to sponsor “x” over time about the individual, you would use this form. You would fill in complete information about the individual for the first disclosure to the recipient and then only the date for the nine subsequent disclosures about the individual to the recipient. You would complete this form for each individual for whom you make multiple disclosures to the same person or entity in the study.**

**If your study involves disclosures about 50 or more individuals, you may use the appropriate HIPAA – IRB Accounting Form.**

**PART I:**

**The Study or Activity Involved:**

For record research (A above), provide study title and protocol number: \_\_\_\_\_  
\_\_\_\_\_

For research on decedents (B above) or reviews preparatory to research (C above), describe the activity in which the disclosure was made: \_\_\_\_\_  
\_\_\_\_\_

**PART II:**

**Name of individual whose PHI was disclosed:** \_\_\_\_\_

**For the First Disclosure to Recipient About the Individual, Record the Following Five Items:**

1. The date of disclosure: \_\_\_\_\_
2. The name of the entity or person who received the PHI: \_\_\_\_\_  
\_\_\_\_\_
3. The address of the entity or person who received the PHI, if known: \_\_\_\_\_  
\_\_\_\_\_
4. A description of the PHI disclosed: \_\_\_\_\_  
\_\_\_\_\_
5. A brief statement of the purpose of the disclosure: \_\_\_\_\_  
\_\_\_\_\_

**PART III:**

**For Each Subsequent Disclosure to Recipient About the Same Individual, Record the Following:**

1. Individual: \_\_\_\_\_
2. The name of the entity or person who received the PHI: \_\_\_\_\_  
\_\_\_\_\_
3. The date of the disclosure: \_\_\_\_\_

**Part I and Part II of this form must be filled out and submitted to the OSU-CHS IRB Administrator after the first disclosure about the individual is made. Part I and Part III of this form must be filled out and submitted after each subsequent disclosure about the individual to the same recipient is made.**