



NOTICE OF PRIVACY PRACTICES

If you have any questions or concerns regarding your privacy rights or the information in this notice, please contact the Compliance Privacy Officer, Elizabeth Carlson, at Stuart T. Wilson CPA, PC 6300 Schade Dr. Midland, MI 48640.

OUR COMMITMENT

Stuart T. Wilson CPA, PC is committed to maintaining the privacy of health information that identifies you, called “protected health information.” Our office is only privy to the information required in order to process and pay the timesheets of your employees. Our office maintains the highest of standards to ensure your information is protected and kept confidential.

We are required by law to:

- Maintain the privacy of protected health information;
- Give you this Notice of Privacy Practices that describes our legal duties and privacy practices concerning your health information;
- Follow the terms of our Notice of Privacy Practices that is currently in effect; and
- Notify you following a breach of unsecured protected health information.

WHO WILL FOLLOW THIS NOTICE

This Notice describes the health information privacy practices of Stuart T. Wilson CPA, PC staff members.

All staff, employed by Stuart T. Wilson CPA, PC is required to treat **all** client information with the utmost confidentiality. Staff with access to confidential, private or sensitive information is not to divulge this information with anyone outside of our organization or the contracted CMH or Waiver Agency.

We never give out confidential and/or private information about a client. This means not even to the family members of consumers, unless authorized to do so. We have no way of knowing a person’s family situation, and that person has the right to withhold private information from his/her family members.

Stuart T. Wilson CPA, PC takes the confidentiality and privacy of our clients very seriously, and will not hesitate to take disciplinary action against any employees that are in breach of this policy.

Stuart T. Wilson CPA, PC ensures confidentiality by:

- Criminal background checks for all staff
- Induction training of new staff on confidentiality and privacy and record keeping policy and procedures
- Annual HIPPA training
- Security systems in place to monitor and record computer access to information
- Security systems in place to regulate level of access to information for different staff
- The following information is included on every email that leaves our office:
 - CONFIDENTIALITY NOTICE: The pages comprising this transmission may contain privileged and confidential information. The information is intended solely for use by the individual or entity named as the recipient on this transmission. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this transmission is prohibited. If you have received this transmission in error, please notify us by telephone immediately so we may arrange retrieval of it from you. Thank you.
 - IRS CIRCULAR 230 NOTICE: To ensure compliance with requirements imposed by the Internal Revenue Service, we inform you that any U.S. federal tax advice contained in this transmission, including any attachments, was not intended or written to be used, and cannot be used, by any person for the purpose of avoiding tax-relating penalties or promoting, marketing or recommending to another person any transaction or matter addressed in this transmission. Neither this information block, the typed name of the sender nor anything else in this message is intended to constitute an electronic signature unless a specific statement to the contrary is included in this message.
- Commitment to professional ethics through our CPA firm license

ALL staff at Stuart T. Wilson CPA, PC is required to sign a confidentiality agreement when they commence employment.



ACCESS TO RECORDS

- Staff do not all require the same level of access to information. The level of access required is determined by the staff member's role.
- Access to certain portals is issued only to staff members that need it in order to fulfill their job requirements. If a staff member is terminated, logins and passwords are changed.
- Computer access is monitored and restricted to ensure that client confidentiality is maintained.
- Documents are to remain private and confidential.
- Documents are not left where members of the general public may access them.

STORAGE OF RECORDS

- Records must be correctly stored (scanned into our virtual library) and subsequently placed in the shred bin.
- All records must be stored in a secure, safe area at all times.
- The area must be safeguarded by security, with access determined by an ID system or electronic card recognition system to prevent access from individuals that do not have clearance.
- When stored, there is a system for location of records to allow for ease of access by *authorized* staff.
- Records must be transported in a safe and confidential manner ensuring that access is only given to authorized staff.

DESTRUCTION OF RECORDS

- Any confidential or sensitive paperwork is shredded prior to being sent for recycling.
- Records are kept for as long as they have value, which in the case of health records varies. It is generally for 7 years.

COMPLAINTS

If you believe your privacy rights related to services received at Stuart T. Wilson CPA,PC have been violated, you may file a complaint with our Compliance Officer, Elizabeth Carlson, at the address and phone number listed below. Complaints may also be filed with the appropriate program host agency.

In Writing:
Stuart T. Wilson CPA, PC
Attn: Elizabeth Carlson
6300 Schade Dr.
Midland, MI 48640

By Phone:
(989) 832-5400

CHANGES

We reserve the right to change our privacy practices described in this Notice at any time, and to make these changes apply to protected health information we already have as well as any information we receive in the future. Changes to our privacy practices apply to all health information we maintain.