



# CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Cynthia D. Miller, Audit Director

June 23, 2004

Honorable Pam Iorio  
Mayor, City of Tampa  
1 City Hall Plaza  
Tampa, Florida

RE: Fire Rescue - Health Information Portability and Accountability Act (HIPAA), Audit  
04-07

Dear Mayor Iorio:

Attached is the Internal Audit Department's report on Fire Rescue's compliance with the Health Information Portability and Accountability Act (HIPAA).

Fire Rescue has already taken positive actions in response to our recommendations. We thank the management and staff of Fire Rescue for their cooperation and assistance during this audit.

Sincerely,

Cynthia D. Miller  
Director of Internal Audit

cc: Aria R. Green, Fire Chief  
Darrell Smith, Chief of Staff  
Bonnie Wise, Revenue and Finance Director

**TAMPA FIRE RESCUE  
HEALTH INFORMATION PORTABILITY AND  
ACCOUNTABILITY ACT  
AUDIT 04-07  
JUNE 23, 2004**

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Vivian Walker, Auditor

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Wayne Boytim, Audit Supervisor

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Cynthia D. Miller, Audit Director

**TAMPA FIRE RESCUE  
HEALTH INFORMATION PORTABILITY AND  
ACCOUNTABILITY ACT  
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**INTRODUCTION**

Effective April 2003, all providers of medical services were required to comply with the Health Information Portability and Accountability Act (HIPAA). HIPAA established a “set of national standards for the protection of certain health information.”<sup>1</sup> Based on the definition of a “covered entity”, the City of Tampa, through the activities engaged by Tampa Fire Rescue was required to meet HIPAA regulations. Tampa Fire Rescue implemented the requirements of HIPAA based on training received through the use of videotapes and power point presentations made available to them by their billing service provider Advanced Data Processing, Incorporated.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY04 Audit Agenda. The objectives of this audit were to ensure that:

1. Documentation supports that Fire Rescue personnel were trained in the requirements of HIPAA;
2. Documentation supports that related parties have been informed of Fire Rescue’s policy and procedures with reference to HIPAA requirements; and
3. Where feasible, determine if rescue personnel are complying with HIPAA requirements in the performance of their duties.

**STATEMENT OF SCOPE**

The audit period covered Fire Rescue activity that occurred from April 2003 through February 2004. Source documentation was obtained from Fire Rescue Administration and selected fire stations. Original records as well as copies were used as evidence and verified through physical examination.

**STATEMENT OF METHODOLOGY**

Government Auditing Standards require auditors to determine if computer processed data are sufficiently reliable to be used in the audit process. There was no data generated for HIPAA requirements that would be used during this audit. Therefore, no determination was made on the reliability of the information.

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<sup>1</sup> Summary of the HIPAA Privacy Rule - Introduction

The sample size and selection were statistically generated using a desired confidence level of 90%, expected error rate of 5% and a desired precision of +/- 5%. Statistical sampling was used in order to infer the conclusions of test work performed on a sample to the population from which it was drawn and to obtain estimates of sampling error involved. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

### **STATEMENT OF AUDITING STANDARDS**

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

### **AUDIT CONCLUSIONS**

Based upon the test work performed and the audit findings noted below, we conclude that:

1. Documentation supports that Fire Rescue personnel were trained in the requirements of HIPAA, however, non-Fire Rescue employees that used information generated through Fire Rescue had not been properly trained;
2. The documentation to support that related parties have been informed of Fire Rescue's policy and procedures with reference to HIPAA requirements were improperly completed; and
3. Where feasible, it was determined that rescue personnel are complying with HIPAA requirements in the performance of their duties.

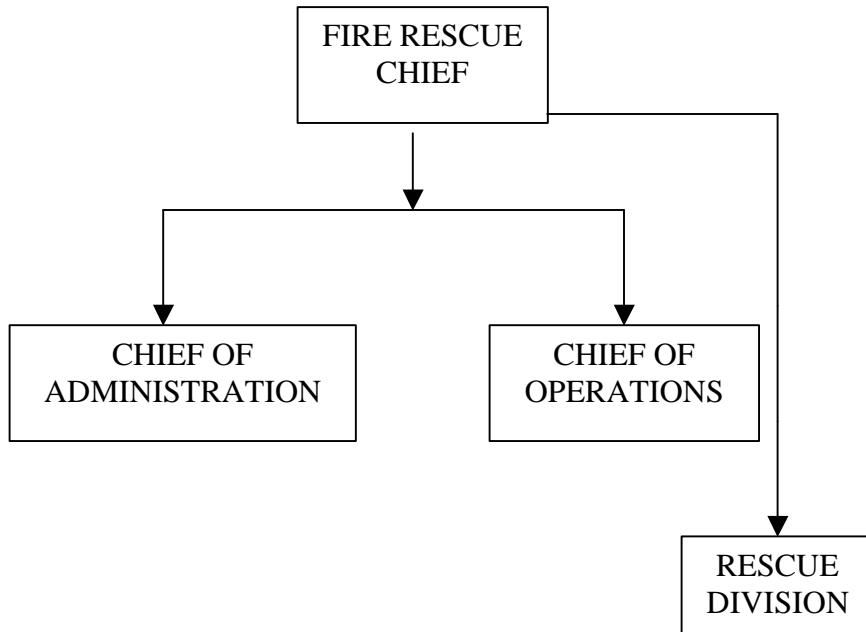
### **NOTEWORTHY ACCOMPLISHMENTS**

Tampa Fire Rescue should be commended on its initiative to address pending regulatory requirements. During the two years prior to the actual implementation of HIPAA, information was periodically disseminated to all employees with any involvement or contact with patient information. Additionally, with reference to other requirements of HIPAA, they have a designated Quality Control Officer as well as developed required notices or other documents as required to comply.

While the findings discussed below may not, individually or in the aggregate, significantly impair the operations of Fire Rescue or other city departments effected, they do present risks that can be more effectively controlled. Before we completed our audit, Fire Rescue personnel implemented some of the Internal Audit Department's recommendations.

**TAMPA FIRE RESCUE  
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**ORGANIZATIONAL CHART**



## **HIPAA TRAINING**

A special review of Tampa Fire Rescue Emergency Medical Services (EMS) billings completed recently identified that General Accounting had access to payment information received from EMS activity. A discussion with personnel of General Accounting disclosed that none of those employees had received Health Information Portability and Accountability Act (HIPAA) training.

HIPAA regulations indicate that “any entity that is –

- A health care provider that conducts certain transactions in electronic form (called here a “covered health care provider”),
- A health care clearinghouse, or
- A health plan.

An entity that is one or more of these types of entities is referred to as a “covered entity” in the Administrative Simplification regulations.<sup>2</sup> The Administrative Requirements of HIPAA includes “workforce training and management.” HIPAA requires that a “covered entity must train all workforce members on its privacy policies and procedures, as necessary and appropriate for them to carry out their functions.” Workforce members are defined as employees, volunteers, trainees and may also include other persons whose conduct is under the direct control of the entity (whether or not they are paid by the entity).<sup>3</sup>

Although this review focused on Tampa Fire Rescue, there may be other City of Tampa employee(s) that require HIPAA training.

## **RECOMMENDATION 1**

Management should review the level of EMS billing information required to perform its duties. If the current process is needed, then all employees with access to the data should be provided with HIPAA training and a record maintained.

## **AUDITEE RESPONSE (FIRE RESCUE)**

Management will review the level of EMS billing information needed to perform its duties as well as all operations that involve access to health care information. All TFR employees with access to data referenced by HIPPA regulations will continue to be provided with HIPPA training and records of such training will be maintained. Other City of Tampa, non TFR personnel with access to EMS billing and health care information will be offered access to TFR’s HIPPA training material and methodology, or arrangements will be made to provide the required training.

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<sup>2</sup> Covered Entity Charts – Guidance on how to determine whether an entity is a covered entity under the Administrative Simplification provisions of HIPAA

<sup>3</sup> OCR Privacy Rule Summary

**AUDITEE RESPONSE (REVENUE AND FINANCE)**

Revenue and Finance does have staff that has access to billing information for the Fire Rescue Department. In order to ensure compliance with the above referenced act, our staff will work with Fire Rescue to determine who and what training needs to be done; and we will follow through on training, if needed.

**RECOMMENDATION 2**

Management should review all operations (such as Community Affairs and Human Resources) that involve access to health care information. Each employee identified by the review, as having access, should receive HIPAA training.

**AUDITEE RESPONSE (CHIEF OF STAFF)**

The Chief of Staff will coordinate with other city departments that may have access to health care information. This will determine if additional employees should receive HIPAA training.

**AUDITEE RESPONSE (REVENUE AND FINANCE DIRECTOR)**

The Revenue and Finance Director concurs with the response given by the Chief of Staff.

### **THIRD PARTY AGREEMENTS**

A review of the documents prepared for business associates disclosed that one had been made between the vendor and Fire Rescue and both had been signed by Fire Rescue personnel.

HIPAA requires a business associate agreement between the covered entity and the vendor. The City Attorney has identified the City of Tampa as the covered entity. Therefore, all agreements should indicate document the City of Tampa and have the signature of the Mayor.

### **RECOMMENDATION 3**

Management should revise the business associate agreements to ensure it is between the vendor and the City of Tampa and obtain the signature of the Mayor.

### **AUDITEE RESPONSE (TAMPA FIRE RESCUE)**

Business Associate agreements between vendors and the City of Tampa (TFR) will be placed through the proper channels, revised in accordance with city regulations, and the Mayor's signature will be obtained.