



**ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL**

TOPIC: Section 3 – Revenues and Refunds 3.0	EFFECTIVE DATE: 03/28/1983
TITLE: Copying and Data Processing Charges – Accounting Procedures	REVISION DATE: 07/25/2016
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

**BACKGROUND**

Wisconsin’s Public Records Law is set forth in Wis. Stat. §§ 19.31 through 19.39. Administrative Directive 68.2 (issued March 23, 2009) establishes Department duties, including determination of whether requests for access to records may or must be granted, providing copies of records and assessing fees, and ensuring that record access procedures and fees are prominently posted and readily available to the public.

The Department, as a provider of health care services, may also receive requests for patient health care records. Wis. Stat. § 146.83 addresses what the Department may charge for these records.

**POLICY**

Wis. Stat. § 19.35 establishes the public’s right, with some limitations, to inspect and copy records of state agencies. The same provisions permit the state agencies to charge fees for the copying and locating of state agency records. The Department’s policies on fees for providing copies of records to the public, as stated in Administrative Directive 68.2, are:

Fees set by statute or rule shall be charged in accordance with the relevant statute or rule. Unless otherwise specified by statute or rule, the fee for photocopying is \$0.25 per page side, and the fees for copying records that are not in the form of paper shall not exceed the actual, necessary and direct cost of reproduction. Unless otherwise provided by law, no record location fee may be charged where the locating cost is less than \$50; however, if the record locating cost is \$50 or more, the full actual, necessary and direct cost of locating may be charged. The actual cost of shipping, mailing or other delivery of records may be charged. When the total fees for all activity exceed \$5, the custodian may require prepayment of the fees. Unless fees are imposed by law, the custodian may waive the fees. Payments should be deposited in accordance with procedures in the Department of Health Services (DHS) Accounting Policies and Procedures.

Some Department accounting policies and procedures that should be reviewed when following this procedure are Section 2 – Cash and Cash Equivalents 1.0 (Handling of Cash Receipts), Section 2 – Cash and Cash Equivalents 2.0 (Deposits to the State Treasurer), and Section 3 – Revenues and Refunds 1.0 (Accounting for Revenues and Refunds of Expenditures).

**Policy Guidance – General Record Requests**

Some guidance for applying the policy above to particular situations that a custodian of records might encounter is provided below:

- The 25 cents-per-page side charge applies to those records that can be copied “as is” to be provided to a requester. This charge is for photocopying done by Department staff. If the

photocopying is done by the Quick Copy Center, the requester may be charged the actual cost.

- For records in media that cannot be photocopied (for example, video or tape recordings or computer tapes), the requester may be charged the actual, necessary and direct costs of copying records in alternative media.
- For records that are produced for a requester by preparing a computer-generated report or run from data contained in any of the Department's databases, the actual, necessary, and direct costs of producing such a report or run may be charged to the requester. This would typically include staff time for programming, if any new programming is involved, in addition to computer usage costs.
- For those records that must be edited in order to safeguard personally identifiable information before they can be released to the requester, the department may **NOT** charge for the cost of redacting confidential information, including removing personally identifiable information from the records.

When the cost of providing (including copying and/or locating) any record to a requester is estimated to equal or exceed \$50, the Department will first provide the requester with an estimate of the cost so that the requester can decide whether the Department should proceed with the request, unless the requester has already indicated a willingness to pay a larger amount.

In addition, in those cases where the requester is prepared to pay the cost of fulfilling such requests for records, the requester will be provided an itemized "bill" for fulfilling the request that shows what costs are being charged (staff resources, computer time, other necessary materials, etc.).

It shall be the responsibility of Department staff that provides public records to a requester to document the actual, necessary, and direct cost of providing a copy of a record to a requester in those cases where the costs will equal or exceed \$50 and it is the Department's intention to have the requester pay for copies provided. (For the situations discussed above, these costs will typically include staff time, computer time and any special supplies costs. The recordkeeping need not be elaborate but should support any invoice to the requester.)

Where Wisconsin law provides for other charges for copying, what is provided by law shall supersede this policy.

#### **Policy Guidance – Patient Health Care Record Requests**

Wisconsin law provides varying fees for different types of health care records with proper authorization. These fees are adjusted annually based on changes in the consumer price index and published in the Wisconsin Administrative Register. The 2011 Wisconsin Act 32 established the initial rates, with adjustments to begin on July 1, 2012.

It is the Department's policy to charge the maximum allowable amount. The current charges can be found here: <https://www.dhs.wisconsin.gov/wisact146/medical-records-fee.pdf>.

Charges for copies requested by the Department for determining eligibility for Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) may not be more than the amount the federal Social Security Administration reimburses for copies of patient health care records.

Charges for the one set of copies of a patient's health care records for Medicare recipients are limited to 25 percent of the applicable fees. Additional copies should be charged at the regular applicable fee.

## PROCEDURES

The following procedures are established for handling receipts from copying charges.

1. In a central or regional office setting:
  - a. The record custodian, or other duly designated individual, will collect all fees assessed to the requester of the copies.
  - b. A record of the collections will be maintained on a collection register with the following column headings.

### Organization

Date of Request	Record Description	Pages Photocopied	Per page Collection Amount	Other Fees (Specify)
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- c. As there may be occasions when a receipt is required, a book of pre-numbered duplicate receipts will be kept available. The original will be given to the requester, and the copy will remain in the office of origin. Collections covered by such receipts are to be included on the collection register.
  - d. Remittances must be received by the Bureau of Fiscal Services at least weekly so that they can be deposited timely.
  - e. In an institutional setting, the established money transmittal, receipt and remittance procedures will continue to be used for copying fees, and a collection register, as in 1.b., will be maintained. A book of pre-numbered receipts will be kept available and for use in accordance with 1.c.
2. Organizations depositing directly to the State Controller deposit all collections to the 975 appropriation. Subsequently, a journal voucher needs to be prepared to clear the 975 appropriation. Prepare the clearing journal voucher as follows.
  - a. **GPR-Funded Operations**  
All receipts are to be accounted for as revenues and shall be coded as general-purpose revenue (GPR) Earned (appropriations 100, 200, 300, 400, 600, or 800) using account class 5060000 (Copying Sales).
  - b. **Program Revenue (Non-Federal) Operations**  
All receipts are to be treated as miscellaneous revenue (class 5920000) and coded to the affected appropriation.
  - c. **Federally Funded Operations**  
All receipts are to be treated as a refund of expenditure to (Copy/Stat Mach Supplies) expenditure code for the affected appropriation.

## REFERENCES

[Wis. Stat. §§ 19.31 through 19.39](#)

[Administrative Directive 68.2](#)

[Wis. Stat. § 146.83](#)

[DHS APP Section 2 – Cash and Cash Equivalents 1.0](#) (Handling of Cash Receipts)

[DHS APP Section 2 – Cash and Cash Equivalents 2.0](#) (Deposits to the State Treasurer)

[DHS APP Section 3 – Revenues and Refunds 1.0](#) (Accounting for Revenues and Refunds of Expenditure)

## CONTACTS

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