



The Hilltop Institute

analysis to advance the health of vulnerable populations

Partnerships for Community Needs Assessment – Community Benefits & Health Department Accreditation

May 23, 2012

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NNPHI Annual Conference

The Hilltop Institute

- Nonpartisan, nonprofit health research organization
- Research, analysis, & evaluation to:
 - Advance the health and wellbeing of vulnerable populations
 - Support community health improvement

Hilltop's Hospital Community Benefit Program

- Funded by the Robert Wood Johnson and Kresge Foundations
- Resources for state and local policymakers seeking to ensure that nonprofit hospitals' community benefits are responsive to priority community health needs
 - Publications <http://www.hilltopinstitute.org/hcbp.cfm>
 - Technical assistance

What are hospital “community benefits?”

- Programs and activities to improve community health
- Provided by nonprofit hospitals to the communities they serve
- Justification for nonprofit hospitals' tax exemption

What are hospital “community benefits?” continued

- Charity care/financial assistance, subsidized health services
- Research and health professions education
- Financial and in-kind donations for community benefit
- **Activities to promote community health improvement** (IRS Form 990, Schedule H)

Affordable Care Act (ACA) Requirements – Nonprofit Hospitals

- Report hospital's expenses associated with providing community benefit
 - Form 990: All tax-exempt entities

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.	OMB No. 1545-0047 <div style="border: 1px solid black; padding: 5px; display: inline-block;"> 2011 Open to Public Inspection </div>
A For the 2011 calendar year, or tax year beginning _____, 2011, and ending _____, 20____		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization: _____ Doing Business As _____ Number and street (or P.O. box if mail is not delivered to street address) _____ Room/suite _____ City or town, state or country, and ZIP + 4 _____	D Employer identification number _____ E Telephone number _____ G Gross receipts \$ _____
F Name and address of principal officer: _____		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ _____		H(c) Group exemption number ▶ _____
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____		L Year of formation: _____ M State of legal domicile: _____
Part I Summary 1 Briefly describe the organization's mission or most significant activities: _____		

ACA Reporting Requirements for Nonprofit Hospitals

- Schedule H: Tax-exempt hospitals report community benefit expenses by category (e.g., financial assistance, subsidized health services, community health improvement services, community benefit operations)

SCHEDULE H (Form 990) Department of the Treasury Internal Revenue Service	Hospitals ▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20. ▶ Attach to Form 990. ▶ See separate instructions.		OMB No. 1545-0047 2011 Open to Public Inspection						
	Name of the organization		Employer identification number						
Part I Financial Assistance and Certain Other Community Benefits at Cost									
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . .			<table border="1"> <tr> <td></td> <td>Yes</td> <td>No</td> </tr> <tr> <td>1a</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>		Yes	No	1a	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No							
1a	<input type="checkbox"/>	<input type="checkbox"/>							

ACA Requirements – Community Health Needs Assessment (CHNA)

- Conduct CHNA at least every 3 years
- CHNA takes into account input from persons who represent the broad interests of the community served, **including those with special knowledge of or expertise in public health** (ACA §9007, IRC §501(r)(3))

ACA Requirements – CHNA

continued

- CHNA process must include: “State or local health...departments or agencies, with current data or other information relevant to the health needs of the community served by the hospital facility” (IRS Notice 2011-52)

Local Health Department Accreditation

- Public Health Accreditation Board (PHAB) Standards and Measures 1.0
- Domain 1: “Conduct and disseminate assessments focused on population health status and public health issues facing the community”

PHAB Accreditation Standards (Domain 1)

- **1.1** Participate in or conduct a **collaborative process** resulting in a comprehensive community health assessment
- **1.2** Collect and maintain data on community health status

PHAB Accreditation Standards (Domain 1) continued

- **1.3** Analyze the data
- **1.4** Provide and use the analysis to develop recommendations on public health policy, processes, programs, or interventions

Partnerships

- For successful community partnerships:
 - “A long term mutual commitment
 - A genuine desire of each partner to understand the other
 - Benefits to each partner that outweigh the costs of the partnership, and
 - Meaningful collaboration in defining agendas and action strategies”

(Institute of Medicine Committee on Public Health, 1996)

Partnerships for Community Health Improvement

- Hospitals, health departments, community-based organizations, and other stakeholders partner in collaborative needs assessment, public health/community benefit planning, implementation of community health improvement initiatives

Partnerships for Community Health Improvement **continued**

- Community partnerships facilitate:
 - Diverse and complementary perspectives and expertise
 - Opportunities to leverage public with private resources
 - Alignment of hospital and health department community health improvement efforts (efficiency, non-duplication)
 - Combining constituencies for more robust community participation and input into needs assessment and planning processes

Public Health Institutes' Role

- Providing technical assistance to local health departments seeking accreditation positions public health institutes to:
 - Encourage/facilitate collaborative, comprehensive needs assessment processes
 - Assist in developing strategies and framework for efficient data collection and data sharing
 - Promote meaningful community engagement in needs assessment, prioritization of identified community health needs, and responsive health improvement planning

Contact Information

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