



**The Hilltop Institute**

*analysis to advance the health of vulnerable populations*

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

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Martha H. Somerville

NNPHI Annual Conference

# The Hilltop Institute

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- 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

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- 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?”

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- 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

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

<b>SCHEDULE H</b> <b>(Form 990)</b>  Department of the Treasury Internal Revenue Service	<b>Hospitals</b>  ▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20. ▶ Attach to Form 990. ▶ See separate instructions.		OMB No. 1545-0047  <b>2011</b> <b>Open to Public Inspection</b>						
	Name of the organization		Employer identification number						
<b>Part I</b> <b>Financial Assistance and Certain Other Community Benefits at Cost</b>									
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)

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- 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

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- 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

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- 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)

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- **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**

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

# Partnerships

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- 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

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- 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**

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- 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

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- 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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