

## **Maximizing the Community Health Impact of Community Health Needs Assessments Conducted by Tax-exempt Hospitals**

Consensus Statement from American Public Health Association (APHA), Association of Schools of Public Health (ASPH), Association of State and Territorial Health Officials (ASTHO), National Association of County and City Health Officials (NACCHO), National Association of Local Boards of Health (NALBOH), National Network of Public Health Institutes (NNPHI), and Public Health Foundation (PHF)

March 13, 2012

### **EXECUTIVE SUMMARY**

Community health needs assessments (CHNA) and implementation strategies are newly required of tax-exempt hospitals as a result of the Patient Protection and Affordable Care Act. These assessments and strategies create an important opportunity to improve the health of communities. They ensure that hospitals have the information they need to provide community benefits that meet the needs of their communities. They also provide an opportunity to improve coordination of hospital community benefits with other efforts to improve community health. By statute, the CHNAs must take into account input from “persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health.” As national organizations representing those with that special knowledge and expertise, we present here consensus recommendations about how hospitals can most effectively work with public health experts to maximize community benefits. We look forward to supporting collaboration between hospitals and governmental public health departments and public health experts to facilitate effective and cost-efficient hospital CHNAs.

#### **Recommendation 1: Persons with “special knowledge of or expertise in public health” should be persons with public health training or experience who possess technical community health needs assessment competencies.**

In developing their CHNAs and implementation strategies, hospitals should consult with public health experts in order to ensure that CHNAs draw on public health methodologies and standards. For the purposes of this process, public health experts should be defined as individuals with:

- Public health training or experience.
- The technical competencies needed to develop valid CHNAs and implementation strategies.

The table below provides detail on how to define and document this expertise:

	Definition	Documentation
Public health training or experience	<ul style="list-style-type: none"> <li>• A degree from a Council on Education for Public Health-accredited public health program or school, <b>or</b></li> </ul>	<ul style="list-style-type: none"> <li>• Diploma from Council on Education for Public Health-accredited public health program or school (List of accredited</li> </ul>

	<ul style="list-style-type: none"> <li>• Credential through the National Board of Public Health Examiners, <b>or</b></li> <li>• Prior public health assessment-related work experience for at least two years in a public health organization (including but not limited to local, state, federal, or tribal governmental public health departments, public health institutes, and schools and programs of public health)</li> </ul>	<p>programs/schools available at <a href="http://www.ceph.org/pg_accreditedschools_search.aspx">http://www.ceph.org/pg_accreditedschools_search.aspx</a>.)</p> <ul style="list-style-type: none"> <li>• Credentialing document from National Board of Public Health Examiners</li> <li>• Resume or CV documenting prior public health work experience</li> </ul>
CHNA and Implementation Strategy Competencies	<ul style="list-style-type: none"> <li>• Methods and processes for collecting and analyzing community health needs and assets using qualitative and quantitative data</li> <li>• Methods for effective community engagement</li> <li>• Interpretation of community health data and prioritization of community health needs</li> <li>• Knowledge of science-based health promotion and disease prevention interventions</li> <li>• Implementation and evaluation of community health plans</li> </ul>	Documentation that shows person played substantive role in prior community health needs assessments and implementation strategy development (e.g. authorship of prior assessments, letters of recommendation from previous clients, etc.).

**Recommendation 2: Hospitals should consult with both the state health department where the facility is licensed and the local health department where the facility is located.**

In developing their CHNAs and implementation strategies, hospitals should consult with both the state health department where the facility is licensed and the local health department where the facility is located. This will help ensure access to existing data and knowledge of local needs and coordination with other existing needs assessment and health improvement efforts.

**Recommendation 3: Consultation with public health experts and public health departments should be documented.**

*Schedule H*

Hospitals should report on Schedule H whether they involved public health experts and state and local public health departments in the development of their CHNAs and implementation strategies.

## *CHNA Reports*

CHNA reports and implementation strategies should describe:

1. The names, affiliations, and qualifications of the public health experts consulted.
2. The organizations, including the public health departments, that were consulted and the name of at least one individual in each organization.
3. How public health experts and public health departments were involved in the following components of the development of the CHNA and implementation strategy:
  - Collecting and analyzing quantitative and qualitative health data.
  - Coordinating efforts across hospital organizations and other entities engaged in health needs assessment.
  - Ensuring meaningful community engagement in the CHNA process.
  - Interpreting CHNA findings and prioritizing health needs.
  - Identifying appropriate interventions.
  - Developing short- and long-term goals and objectives.

### **Recommendation 4: Hospitals should seek input from community representatives.**

We agree with the IRS's intent to require that input be taken into account from "leaders, representatives, or members of medically underserved, low-income, and minority populations and populations with chronic disease needs, in the community served by the hospital facility."

Community member input is an essential component of effective community health needs assessment; therefore, we support a requirement for that input in hospital CHNAs.

Governmental public health departments and public health experts have expertise in community engagement that can be useful in this process.

### **Recommendation 5: CHNA and implementation strategy consultation and transparency requirements should be the same.**

Both the CHNA and the implementation strategy documents should ideally be developed using similar community input and engagement processes to ensure that both documents benefit from the expertise and insights of the relevant community representatives. Also, because both are activities that are at the core of public health practice, both would benefit from consultation with public health experts and governmental public health agencies.

### **Recommendation 6: The community served by a hospital facility should not be defined in a way that excludes medically underserved or low-income populations.**

Community benefits should specifically address the need of medically underserved populations. Therefore, the community served by a hospital facility should include all individuals within political jurisdictions where the facility is an essential provider, and should not be defined in a way that excludes medically underserved or low-income populations.

### **Recommendation 7: Implementation strategies should address all the needs identified through the CHNA.**

To ensure hospital community benefits address community health needs, we support the IRS' intent to require that hospitals specify in their implementation strategy and on Schedule H how

they are addressing all the needs identified in the needs assessment, or, if they are not addressing a particular need, why not.

**Recommendation 8: Implementation strategies should include evaluation measures to facilitate assessment of the impact of hospitals' community health improvement activities.**

Implementation strategies should include measures and targets describing the impact the strategies are expected to have in order to facilitate assessment of the impact of hospitals' community health improvement activities. This will help communicate the actual impacts that hospitals anticipate generating through their community benefits activities and facilitate accountability, transparency, and evaluation of effectiveness.

**Recommendation 9: Include additional requirements to ensure the CHNA and implementation strategy are widely available to the public.**

Hospitals should make the CHNA and implementation strategy widely available to the public by posting on a website as well as providing written copies upon request and by publicizing the availability of these documents on their websites and in their facilities. Additionally, the web address for the CHNA and implementation strategy should be reported on Schedule H.

**Recommendation 10: Hospitals should be allowed to conduct CHNAs with others.**

We strongly support the IRS's intent to allow hospital organizations to conduct CHNAs in collaboration with other organizations, including other hospital organizations, for-profit and government hospitals, and state and local public health departments and other agencies. We agree that this will allow for more cost-effective and efficient identification of a community's health needs and assets and a more fully informed perspective.

**Recommendation 11: Hospitals should be allowed to include resources needed to support involvement of public health experts, governmental public health agencies, and community leaders and representatives as part of the reported community benefits operations.**

Conducting rigorous and meaningful CHNAs with the input and involvement of public health experts, public health departments, and community representatives will require investment of hospital resources. Hospitals should be allowed to include those resources as part of community benefits operations.

## **INTRODUCTION**

Community health needs assessments (CHNA) and implementation strategies are newly required of tax-exempt hospitals as a result of the Patient Protection and Affordable Care Act. These assessments and strategies create an important opportunity to improve the health of people in a community by ensuring that hospitals have the information they need to provide community benefits that meet the needs of the community. They also provide an opportunity to improve coordination of hospital community benefits with other efforts to improve community health. By statute the CHNAs must take into account input from “persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health”. In the summer of 2011, the Internal Revenue Service (IRS) formally requested comments in Notice 2011-52 regarding the implementation of the new CHNA requirement. Several national organizations representing public health professionals at the local, state and national levels provided formal recommendations to the IRS. The purpose of this consensus statement is to synthesize those comments into a set of key principles and recommendations to guide implementation of these new requirements, with the goal of helping to ensure maximum impact of this new community benefit requirement on the health of people in communities. In particular we seek to provide guidance on implementation of the requirement to consult with persons with special knowledge of or expertise in public health. We intend this document to be useful to the federal government, hospital leadership, local, state and national public health experts, and community leaders and organizations.

The seven national partner organizations supporting this consensus statement include the following: American Public Health Association (APHA), Association of Schools of Public Health (ASPH), Association of State and Territorial Health Officials (ASTHO), National Association of County and City Health Officials (NACCHO), National Association of Local Boards of Health (NALBOH), National Network of Public Health Institutes (NNPHI), and Public Health Foundation (PHF).

We recognize that there is great variation from community to community and state to state on the formal and informal relationships between hospitals, the people they serve and governmental public health departments. Additionally, there are unique challenges in different settings to assuring that the health needs of vulnerable populations and the medically underserved are taken into consideration in the CHNA and implementation strategies. Despite these variations, there are experience and expertise that can assist all hospitals and communities in implementing the new community health needs assessment requirement with an eye towards maximizing community benefits. In particular, this consensus statement is provided to illustrate to the IRS and tax-exempt hospitals the benefits of partnering with governmental public health departments and public health experts to access unique expertise in health data analysis, population health improvement strategies, community engagement, and community planning.

## **KEY PRINCIPLES**

This section lists the key principles that motivate the more detailed recommendations that follow.

The goal of CHNAs and implementation strategies should be to ensure maximum impact of hospital community benefits on the health of people in communities.

As national organizations dedicated to improving the health of people in communities, the fundamental principle underlying all of our recommendations is that the goal of the new CHNA requirement is to increase the likelihood that important community needs are identified and addressed by hospitals' community benefits activities and that the identified needs reflect community perspectives. Therefore all of our recommendations reflect our perspectives about how to ensure the CHNA requirement yields the most benefit to the community in terms of improved health outcomes.

Governmental public health agencies are key partners and resources for CHNA and health improvement planning.

State and local governmental public health agencies have the formal statutory responsibility for the health of all individuals of the community or state they represent, and thus are engaged in community needs assessment and health improvement planning on an ongoing basis. To ensure cost-effective and efficient identification of community health needs and assets, hospitals should build upon and coordinate with these existing public health efforts by working with governmental public health agencies.

The governmental public health enterprise, including public health expertise at the local, state, and federal levels, offers data of high quality, as well as experience and expertise to guide priority setting for CHNAs. Each level of the enterprise can provide special knowledge of public health practice and unique resources and knowledge of the community's health needs and assets.

State and local public health departments have skilled public health professionals with expertise in epidemiology, health statistics, vital record and health data analysis, community engagement, health improvement planning, and evaluation that can provide guidance on data collection and analysis and implementation strategy development. Collaboration with state public health departments can also facilitate access to the expertise of state Primary Care Offices, and State Offices of Rural Health (SORH), both of which can contribute valuable information to CHNAs.

Additionally, state and local public health agencies have expertise in engaging community partners in community planning and facilitating collaborative assessment and planning efforts. Thus they can advise and provide expertise as facilitators and conveners for development of the CHNAs and implementation strategies.

Local boards of health are legally designated bodies whose role is to protect and promote the health of their communities by providing governance and/or advisory capacity to many local public health departments and by fostering activities including community health assessment.

The leadership role of boards of health makes them an essential link between local public health departments and the communities they serve.

The voluntary public health department accreditation effort launched by the Public Health Accreditation Board (PHAB) in September 2011 requires that local and state public health departments seeking accreditation complete a Community/State Health Assessment (CHA) and a Community/State Health Improvement Plan (CHIP) as a prerequisite for accreditation application. In addition, the National Public Health Performance Standards Program provides an excellent quality framework for community health assessment. Thus the work of public health agencies seeking or preparing for accreditation provides an excellent opportunity for collaboration with hospitals to avoid duplication of effort and draw on public health expertise.

Where more than one hospital facility serves a community, hospitals should ideally collaborate during the CHNA and implementation process. State and local public health departments can serve as neutral conveners for hospital facilities which have overlapping community service areas.

The benefit to communities can also be maximized through use of public health expertise.

Assessment is one of the three core public health functions thus making public health experts essential contributors to CHNA and implementation plans. Public health expertise relevant to community health assessment and planning includes expertise in data collection and analysis, community engagement, health need prioritization, health improvement, and evaluation. Public health expert consultation can therefore help ensure that the CHNA is methodologically sound, and effectively includes community input.

Public health experts can also provide evidenced based-research for effective community health interventions such as the recommendations in the Guide to Community Preventive Services. By drawing on this expertise, hospitals can build implementation strategies using interventions that have been shown to be effective, thus maximizing impact on community health.

Evaluation of the outcomes of the CHNA is essential. Methodologically sound evaluation can inform priority setting and future CHNAs, and assure hospital benefit resources are directed to maximize health impacts. Hospitals can draw on expertise of the public health entities referenced above to assure CHNA and implementation plans include a structured process for evaluation and reporting of outcomes.

Public health experts exist in communities in a variety of settings including in local, tribal and state health departments, in schools and programs of public health, in public health institutes, and in other non-profit and for-profit organizations. Experts in public health outside of governmental public health departments may therefore be drawn upon to enhance and complement the expertise of governmental public health departments.

CHNA and implementation strategies should aim to increase health equity through consideration of social determinants of health.

A prerequisite to improving health and reducing health inequities is to consider and address social determinants of health, namely the social and physical environments in which people are born, live, learn, work, play, worship, and age. These environments affect a wide range of health, functioning, and quality-of-life outcomes and risks. Public health experts and community leaders have specific knowledge and expertise in assessing and addressing the social determinants of health and thus are vital partners for hospitals.

Every CHNA and implementation plan should include detailed consideration of the health inequities of the area served and strategies to address those health inequities. Efforts to identify and address health inequities should be informed by both local and state health data and supported by community leaders, health care providers serving medically underserved populations or areas, and section 330 funded health centers.

Tribal health experts must be involved in the development of CHNA in areas where individuals from Tribal communities are served by tax-exempt hospitals.

CHNAs and implementation strategies should address the needs of the underserved and low income populations.

CHNA must reflect the needs and priorities of the entire community and not be limited solely to individuals who have historically sought services in the hospital facility. To achieve this, the community served by a hospital facility should be primarily defined geographically in such a way as to capture the majority of the patients served by the facility, regardless of whether those services are compensated or uncompensated.

The geographic definition should not result in exclusion of medically underserved or low income population subgroups that could otherwise be considered to be part of the hospital facility's service area.

Community engagement is a key element of meaningful and effective CHNA and community health improvement planning.

Identification of community health needs and assets should include input from individuals from the communities served. This will help ensure that the identified needs and assets reflect the experiences of members of the community.

Both individuals and community organizations provide essential insight into the needs, assets, and priorities of the community being served. These community organizations include but are not limited to the following: Community-based organizations, United Way, Chambers of Commerce, YMCAs, youth groups, and faith-based organizations.

Community health improvement planning benefits tremendously from involving members of the communities served so that implementation strategies are culturally appropriate, and build upon existing community assets and efforts.



## **RECOMMENDATIONS**

The following are our consensus recommendations regarding select issues and questions related to implementation of the new CHNA and implementation strategy requirement.

### **Recommendation 1: Persons with special knowledge of or expertise in public health should be persons with public health training or experience who possess technical community health needs assessment competencies**

In developing their CHNAs and implementation strategies, hospitals should consult with public health experts in order to ensure that CHNAs draw on public health methodologies and standards. For the purposes of this process, public health experts should be defined as individuals with:

- public health training or experience
- and
- the technical competencies needed to develop valid CHNAs and implementation strategies

The table below provides detail on how to define and document this expertise:

	Definition	Documentation
Public health training or experience	<ul style="list-style-type: none"> <li>• A degree from a Council on Education for Public Health-accredited public health program or school, <b>or</b></li> <li>• Credential through the National Board of Public Health Examiners, <b>or</b></li> <li>• Prior public health assessment-related work experience for at least 2 years in a public health organization (including but not limited to local, state, federal, or Tribal governmental public health departments, public health institutes, and schools and programs of public health)</li> </ul>	<ul style="list-style-type: none"> <li>• Diploma from Council on Education for Public Health-accredited public health program or school. (List of accredited programs/schools available at <a href="http://www.ceph.org/pg_accreditedschools_search.aspx">http://www.ceph.org/pg_accreditedschools_search.aspx</a>)</li> <li>• Credentialing document from National Board of Public Health Examiners</li> <li>• Resume or CV documenting prior public health work experience</li> </ul>
CHNA and Implementation Strategy Competencies <sup>1</sup>	<ul style="list-style-type: none"> <li>• Methods and processes for collecting and analyzing community health needs and</li> </ul>	Documentation that shows person played substantive role in prior community health needs assessments and implementation

<sup>1</sup> Drawn from the Public Health Accreditation Board accreditation standards ([www.phaboard.org](http://www.phaboard.org)) and the core public health competencies developed by Council on Linkages Between Academia and Public Health Practice ([http://www.phf.org/resourcestools/pages/core\\_public\\_health\\_competencies.aspx](http://www.phf.org/resourcestools/pages/core_public_health_competencies.aspx))

	<p>assets using qualitative and quantitative data</p> <ul style="list-style-type: none"> <li>• Methods for effective community engagement</li> <li>• Interpretation of community health data and prioritization of community health needs</li> <li>• Knowledge of science-based health promotion and disease prevention interventions</li> <li>• Implementation and evaluation of community health plans</li> </ul>	<p>strategy development (e.g. authorship of prior assessments, letters of recommendation from previous clients, etc.).</p>
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Justification: Consultation with public health experts will help ensure that the CHNA and implementation strategy are carried out in ways that conform to best practices of community health needs assessment and community health improvement planning. Community health needs assessment and health improvement planning are part of the essential services provided by governmental public health departments. Methods and processes to ensure valid data collection and analysis, meaningful engagement of community members, and effective planning to meet identified needs have been honed over time by public health practitioners. Public health experts with knowledge and expertise in these methods and processes can play crucial roles as advisors to help ensure that the needs assessment is a scientifically valid assessment of community needs, based on valid data collection and analysis methods focusing on meaningful health outcomes and determinants (including social determinants<sup>2</sup>), and that the process to engage community members is effective. Consultation with public health experts during implementation strategy development will help ensure that implementation strategies draw on lessons learned from other such strategies and on the accumulated evidence about the relative impacts of various health improvement strategies.

Because public health is a multidisciplinary field, individuals with knowledge and expertise in community health needs assessment and health improvement planning may have a variety of credentials, training, and affiliations, including:

- A degree from a Council on Education for Public Health-accredited public health program or school, or
- Be credentialed through the National Board of Public Health Examiners, or
- Be affiliated with a public health institute (defined as an organization that is a member of the National Network of Public Health Institutes), or
- Be affiliated with a Council on Education for Public Health-accredited public health program or school, or
- Be affiliated with a local, tribal, or state health department, or federal governmental public health department.

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<sup>2</sup> See Definitions in Appendix

None of these credentials and affiliations alone guarantees that a person has special knowledge of or expertise in health needs assessment and health improvement planning. Therefore public health expertise should be defined based on a combination of credentials and experience as described in the table above.

**Recommendation 2: Hospitals should consult with both the state health department where the hospital is licensed, and the local health department where the hospital facility is located**

We strongly support the IRS' intent to require that hospitals consult with governmental public health departments in addition to public health experts. Consultation with governmental public health departments can provide access to existing data and knowledge of local needs and assure coordination with other needs assessment and health improvement efforts. This will help ensure that CHNAs are cost-effective and yield maximal community benefits.

Operationally, we recommend that hospitals consult with both the state health department where the hospital is licensed, and the local health department where the hospital facility is located. This will ensure that both the local and state resources and expertise are available to hospital organizations so as to ensure that duplication of effort is minimized and that the hospital's CHNA process draws from all existing resources and is coordinated with other relevant community health planning processes and activities. To make the process as meaningful and streamlined as possible for all essential participants, we support the development of mechanisms and resources to facilitate simultaneous consultation among hospitals, local health departments, and state health departments.

Justification: State and local public health departments can each provide access to important data for CHNA, useful technical expertise in terms of data collection, analysis, and interpretation, as well as community health planning expertise. State and local public health agencies can each help ensure in different ways that the CHNA and implementation strategy are coordinated with other relevant efforts to improve the public's health so as to maximize community benefits. State and local public health departments contribute complementary and supplementary resources and expertise, with states contributing the statewide perspective and access to statewide data, and local departments contributing local data and localized knowledge of the people, organizations, and conditions that impact health outcomes in their jurisdictions. Each of these perspectives and resources are important inputs for hospital CHNAs and should therefore be tapped as part of the CHNA process.

**Recommendation 3: Consultation with public health experts and public health departments should be documented**

Consultation with public health experts and public health departments should be documented both on Schedule H and in the CHNA reports and implementation strategy documents.

*Schedule H*

Hospitals should report on Schedule H whether they involved public health experts and state and local public health departments in the development of their CHNAs and implementation

strategies. To achieve this we recommend the following:

Changing Part V line 1h from:

“The process for consulting with persons representing the community’s interests”  
to

“The process for consulting with persons representing the community’s interests,  
including:

- public health experts with expertise in CHNA and community health improvement planning
- state and local public health departments
- community representatives”

The above would require hospitals to check off whether the CHNA report describes the process for consulting with each of these three groups.

#### *CHNA reports and implementation strategy documents*

CHNA reports and implementation strategies should describe:

1. the names, affiliations, and qualifications of the public health experts consulted, and
2. the organizations, including the public health departments, that were consulted, including identifying the name of at least one individual in the organization, and
3. how public health experts and public health departments were involved in the following components of the development of the CHNA and implementation strategy:
  - Collecting and analyzing quantitative and qualitative health data
  - Coordinating efforts across hospital organizations and other entities engaged in health needs assessment
  - Ensuring meaningful community engagement in the CHNA process
  - Interpreting CHNA findings and prioritizing health needs
  - Identifying appropriate interventions
  - Developing of short- and long-term goals and objectives

Justification: One of the goals of section 501(r) (3) of the Internal Revenue Code is increased transparency of community benefits. Reporting public health expert and department consultation on Schedule H and in the CHNA documents will help increase transparency of the CHNA process, by enabling community members to better understand the perspectives and expertise that shaped the CHNA and implementation strategy.

In addition to documenting who was consulted, hospitals should also document what type of input was sought from public health experts and departments. Specifically, hospitals should document in the CHNA reports and implementation strategy documents whether public health experts and departments were consulted for the components of the CHNA process that can benefit from public health expertise (as specified above).

#### **Recommendation 4: Hospitals should seek input from community representatives**

We agree with the IRS' intent to require that input be taken into account from "leaders, representatives, or members of medically underserved, low-income, and minority populations and populations with chronic disease needs, in the community served by the hospital facility." Community member input is an essential component of effective community health needs assessment; therefore we support a requirement for that input in hospital CHNAs.

We would like to highlight the role that governmental public health departments can play in facilitating collaboration between and coordinating input from a broad-range of community members, leaders, and representatives. Public health agencies at all levels routinely convene groups to solicit input from community stakeholders, such as members and leaders of neighborhood associations, consumer groups, community-based organizations, faith-based organizations, tribal leaders, staff and leaders of federally qualified health centers and community health centers, mental health and substance abuse patient groups among others. Therefore involvement of public health experts and public health departments could help facilitate engagement of community representatives.

**Recommendation 5: CHNA and implementation strategy consultation and transparency requirements should be the same**

Health needs assessments and plans to address those needs (often referred to as health improvement plans) are strongly interrelated processes and documents. Health improvement plans are developed following a needs assessment, and describe the plan for addressing the identified needs. Both documents should ideally be developed sequentially, using similar community engagement processes to ensure that both documents benefit from the expertise and insights of the relevant communities. Both also are activities that are at the core of public health practice and would therefore benefit from consultation with public health experts and governmental public health departments. Therefore, **we strongly recommend that the IRS apply the same consultation and transparency requirements to the implementation strategy as to the CHNA.** This will serve to enhance the benefits that result from the CHNA and implementation strategy. Throughout this document we identify opportunities for these input and transparency requirements to be applied to the implementation strategy along with the CHNA.

**Recommendation 6: The community served by a hospital facility should not be defined to exclude medically underserved or low-income populations**

The way in which a hospital organization defines the community it serves is crucially important to ensuring that hospital organization's community benefits are directed towards meeting the needs of the community and in particular the needs of medically underserved and low income populations. **We therefore strongly support the IRS' intent to specifically disallow defining a community in a manner that excludes medically underserved populations, low-income persons, minority groups, or those with chronic disease needs** (Notice 2011-52, p14).

**We further recommend that the IRS require defining community in the following way:**

- (1) The community should be defined geographically to include the city or county or set of cities and counties that include
  - a. The preponderance of the patients served by the facility, regardless of whether those services are compensated or uncompensated, and
  - b. All jurisdictions where the facility is an essential community provider.
- (2) A geographical definition means that all persons residing in that geographical area should be considered to be part of the community served by the hospital facility, regardless of whether or not those persons actually seek services at the facility. The one exception to this rule would be hospitals that, by definition, serve a subset of the population, for example children's hospitals, or specialty hospitals. However, this exception should not be allowed if it results in exclusion of medically underserved or low income population subgroups that could otherwise be considered to be part of the community served by the facility.
- (3) The geographical area should not be based on the areas that generate the most revenue as this would specifically exclude areas with high concentrations of medically underserved and low income populations.

**Recommendation 7: Implementation strategies should address all the needs identified through the CHNA**

In order to ensure that the implementation strategies developed by the hospitals serve the intended purpose of creating a plan for meeting needs identified through the CHNA, we support the IRS' intention to require hospitals to specify in their implementation strategy, and on Schedule H, how they are addressing all the needs identified in the needs assessment, or if they are not addressing a particular need, why not.

**Recommendation 8: Implementation strategies should include evaluation measures to facilitate assessing the impact of hospitals' community health improvement services**

The goal of community benefits is to improve the health of the community. To this end, we strongly recommend that the IRS require hospitals to include evaluation measures and targets in their implementation strategies. This will help communicate the actual impacts that hospitals anticipate generating through their community benefits activities and facilitate accountability and transparency. It is standard procedure to include evaluation measures and targets in health improvement plans, or any types of plans, in order to communicate the anticipated impacts and to provide objective metrics by which to evaluate impact. Hospital health improvement strategies should do the same.

**Recommendation 9: Include additional requirements to ensure the CHNA and implementation strategy is widely available to the public**

We support the IRS' interpretation of the requirement to make the CHNA widely available to the public, with the following additions:

**Making available to those without Internet access**

We recommend that the IRS also require hospital organizations to provide printed copies on request. Copies should also be placed in the public library and the local health department.

Currently the IRS's interpretation of making widely available to the public refers only to providing access over the Internet. While this may provide access to a high proportion of community members, this excludes many low income individuals who may not have access to a computer with Internet access and a printer where they can print at no or low cost.

#### Requirement to publicize the availability of the CHNA

We further recommend that hospitals be required to notify the public that the CHNA and implementation strategy are available to the public and provide instructions of how to obtain them, for example through a statement posted in prominent locations throughout the hospital facility or through the media.

#### Facilitating access to CHNA

In order to facilitate access to the CHNA we recommend that hospitals be required to list on Schedule H the website address (i.e. URL) and other locations where the CHNA and the implementation strategy may be obtained. Since Form 990 is publicly available, this would facilitate public access to the CHNAs and implementation strategies. In addition, to promote the widest availability of the CHNA and access to aggregate CHNA data, the IRS should work with the Department of Health and Human Services (HHS) to provide public access to the CHNAs, so that community members and professionals may easily sort, search, aggregate, and download the data.

#### **Recommendation 10: Hospitals should specifically be allowed to conduct CHNAs with others**

We strongly support the IRS' intent to allow hospital organizations to conduct CHNAs in collaboration with other organizations, including other hospital organizations, for-profit and government hospitals, and state and local public health departments and other agencies. We agree that this will allow for more cost-effective and efficient identification of a community's health needs and assets and a more fully informed perspective.

#### **Recommendation 11: Hospitals should be allowed to include resources needed to support involvement of public health experts, public health departments, and community leaders and representatives as part of the reported community benefits operations**

As described above, we strongly support the IRS' requirement that input from public health experts, governmental public health departments, and community leaders be taken into account in the development of hospital CHNAs. We acknowledge, however, that conducting rigorous and meaningful CHNAs with the input and involvement of these three groups will require investment of hospital resources. For example, public health departments serving jurisdictions with potentially dozens (in urban environments) or hundreds (in states) of hospitals will necessitate dedicated personnel and resources to be able to assist hospitals with access to existing data, to provide technical expertise, and to help facilitate coordination with other existing efforts. We therefore support hospitals being allowed to include the resources expended to conduct CHNAs and develop implementation strategies, including resources needed to support involvement of public health experts, public health departments, and

community leaders and representatives, as part of the reported community benefits operations (Schedule H, Part I, line 7e), as specifically allowed per the Schedule H Instructions (p.13).

## **CONCLUSION**

The new community health needs assessment and implementation strategy requirement have the potential to improve the health of communities by ensuring that community benefit activities conducted by tax-exempt hospitals meet identified community needs. The full benefits of these new requirements however are most likely to accrue if the CHNA and implementation strategy are conducted with input from, and ideally in partnership with, public health experts, state and local public health departments, and other community leaders. This consensus statement is provided to illustrate to the IRS and tax-exempt hospitals the benefits of partnering with public health experts and departments so as to access unique expertise and experience in health data analysis, community engagement, and community planning and to ensure cost-effective use of hospital resources by drawing and building on existing data sources and previous and on-going needs assessments and health promotion efforts. The seven national public health organizations that formulated this consensus statement are committed to ongoing collaboration with the IRS and hospitals to assure an effective and efficient system for CHNA and implementation plans to optimize resources to improve the health of communities.



## **Appendix I**

### **Consensus Statement on Community Health Needs Assessment Definitions**

#### **Board of Health**

A board of health is a legally designated governing entity whose members are appointed or elected to provide advisory functions and/or governing oversight of public health activities, including assessment, assurance, and policy development, for the protection and promotion of health in their community. (National Public Health Performance Standards Program, *Acronyms, Glossary, and Reference Terms*, CDC, 2007. [www.cdc.gov/nphpsp/PDF/Glossary.pdf](http://www.cdc.gov/nphpsp/PDF/Glossary.pdf)).

#### **Community**

Community is a group of people who have common characteristics; communities can be defined by location, race, ethnicity, age, occupation, interest in particular problems or outcomes, or other similar common bonds. Ideally, there would be available assets and resources, as well as collective discussion, decision-making and action. (Turnock, BJ. *Public Health: What It Is and How It Works*. Jones and Bartlett, 2009).

#### **Community Assets**

Community strengths and resources that can be inventoried and built upon to address health or other community needs. (Adapted from Asset-Based Community Development Institute, <http://www.abcdinstitute.org/>)

#### **Community Health Assessment/Community Health Needs Assessment**

Community health assessment is a systematic examination of the health status indicators for a given population that is used to identify key problems and assets in a community. The ultimate goal of a community health assessment is to develop strategies to address the community's health needs and identified issues. A variety of tools and processes may be used to conduct a community health assessment; the essential ingredients are community engagement and collaborative participation. An effective assessment is linked to a community health improvement plan. (Turnock, B. *Public Health: What It Is and How It Works*. Jones and Bartlett, 2009). This definition of community health assessment also refers to a Tribal, state, or territorial community health assessment. <http://www.phaboard.org/wp-content/uploads/PHAB-Acronyms-and-Glossary-of-Terms-Version-1.0.pdf>

#### **Community Health Improvement Plan**

A community health improvement plan is a long-term, systematic effort to address public health problems on the basis of the results of community health assessment activities and the community health improvement process. This plan is used by health and other governmental education and human service agencies, in collaboration with community partners, to set priorities and coordinate and target resources. A community health improvement plan is critical for developing policies and defining actions to target efforts that promote health. It should define the vision for the health of the community through a collaborative process and should address the gamut of strengths, weaknesses, challenges, and opportunities that exist in the community to improve the health status of that community (Adapted from: United States Department of Health and Human Services, *Healthy People 2010*. Washington, DC; Centers for Disease Control and Prevention, National Public Health Performance Standards Program, [www.cdc.gov/nphpsp/FAQ.pdf](http://www.cdc.gov/nphpsp/FAQ.pdf)). This definition of community health improvement plan also refers to a Tribal, state or territorial community health improvement plan. <http://www.phaboard.org/wp-content/uploads/PHAB-Acronyms-and-Glossary-of-Terms-Version-1.0.pdf>

## **Core Public Health Competencies**

Core public health competencies encompass the individual skills desirable for the delivery of Essential Public Health Services. They transcend the boundaries of the specific disciplines within public health and help to unify the profession. The competencies are divided into the following eight domains: Analytic Assessment Skills, Basic Public Health Sciences Skills, Cultural Competency Skills, Communication Skills, Community Dimensions of Practice Skills, Financial Planning and Management Skills, Leadership and Systems Thinking Skills, Policy Development/Program Planning Skills. Intended levels of mastery, and therefore learning objectives for public health workers within each competency, will differ depending upon their backgrounds and job duties. ([www.trainingfinder.org/competencies](http://www.trainingfinder.org/competencies)).

Core legal public health competencies encompass a set of law-specific skills and knowledge desirable for the practice of public health. These competencies are intended to serve as guides to workforce development efforts for public health leaders [policy makers] who have specialized roles related to public health law, as well as for front-line staff who need a basic understanding of the role of law in protecting the public's health. ([www.publichealthlaw.net](http://www.publichealthlaw.net)).

Eileen Salinsky. Governmental Public Health: An Overview of State and Local Public Health Agencies. National Health Policy Forum Background Paper No. 77. August 18, 2010. [http://www.phf.org/resourcestools/Pages/Core\\_Public\\_Health\\_Competencies.aspx](http://www.phf.org/resourcestools/Pages/Core_Public_Health_Competencies.aspx)

## **Governmental Public Health Agencies**

Governmental public health agencies operate as part of federal, state, local, and tribal governments. They are sometimes referred to as the backbone of the public health system. They have a statutory and unique role of ensuring the mission of public health is achieved. This role is further defined by three core functions: assessment, policy development, and assurance. These governmental public health agencies may be directly responsible for many public health activities, but partnerships between public health agencies at multiple levels of government and with other organizations (both public and private) are also needed to achieve the wide-ranging mission of public health.

## **Governmental Public Health Enterprise**

Governmental public health agencies at the local, state and federal levels which align to improve the health of all people.

## **Health disparities**

Differences in the incidence, prevalence, mortality, and burden of diseases and other adverse health conditions that exist among specific populations in the United States.

Healthy People 2020. (<http://www.healthypeople.gov/2020/about/DisparitiesAbout.aspx>. Accessed on May 18, 2011). A particular type of health difference that is closely linked with social or economic disadvantage. Health disparities adversely affect groups of people who have systematically experienced greater social and/or economic obstacles to health and/or a clean environment based on their racial or ethnic group; religion; socioeconomic status; gender; age; mental health; cognitive, sensory, or physical disability; sexual orientation; geographical location; or other characteristics historically linked to discrimination or exclusion.

## **Health equity**

Fairness in the distribution of resources and the freedom to achieve healthy outcomes between groups with differing levels of social disadvantage. Also, "a fair opportunity to attain...full health potential and, more pragmatically, that no one should be disadvantaged from achieving this potential, if it can be avoided."

M. Whitehead. The concepts and principles of equity and health; Copenhagen: World Health Organization Regional Office for Europe, 1990 (EUR/ICP/RPD 414)  
National Association of County and City Health Officials. Health Equity and Social Justice Strategic Direction Team.

### **Health inequity**

“Differences in health which are...unnecessary and avoidable...unfair and unjust”. Also, “...systematic disparities in health, or in the major social determinants of health, between groups with different levels of underlying social advantage/disadvantage (for example, by virtue of being poor, female, and/or members of a disenfranchised racial, ethnic, or religious group).”

TA. LaVeist, DJ. Gaskin, P. Richard. *The Economic Burden of Health Inequities in the United States*. Washington D.C.: Joint Center of Political and Economic Studies; September 2009.

6 Office of Minority Health. *National Stakeholder Plan to Achieve Health Equity*.

<http://minorityhealth.hhs.gov/npa/templates/browse.aspx?lvl=1&lvlid=34>. Accessed on May 18, 2011.

### **Health Needs**

Health needs are those demands required by a population or community to improve their health status ([www.nlm.nih.gov](http://www.nlm.nih.gov)).

### **Health Needs Assessment**

See definition for community health needs assessment above. Definition is from the Public Health Accreditation Board.

### **Health Improvement Planning**

The process of developing a plan for how to address the health needs of a community. See community health improvement plan above.

### **Health Professional Shortage Areas**

Health professional shortage areas are geographical areas that have been federally designated as having a shortage of primary medical care, dental or mental health providers and may be urban or rural areas, population groups or medical or other public facilities. These areas may also be referred to as medically under-served areas. ([www.bhpr.hrsa.gov/shortage](http://www.bhpr.hrsa.gov/shortage)).

### **Healthy People 2020**

Healthy People 2020 is a document that provides science-based, 10-year national objectives for improving the health of all Americans. For three decades, Healthy People has established benchmarks and monitored progress over time in order to encourage collaborations across sectors; guide individuals toward making informed health decisions and measure the impact of prevention activities. ([www.healthypeople.gov/2020](http://www.healthypeople.gov/2020)).

### **Local Health Department**

A local health department is defined as the governmental body serving a jurisdiction or group of jurisdictions geographically smaller than a state and recognized as having the primary statutory authority to promote and protect the public's health and prevent disease in humans. This authority is defined by the state's constitution, statute, or regulations or established by local ordinance or through formal local cooperative agreement or mutual aid. The entity may be a locally governed health department, a local entity of a centralized state health department, or a city, city-county, county, district, or regional health department. (Public Health Accreditation Board. *Guide to National Public Health Department Accreditation Version 1.0*. Alexandria, VA. May 2011).

### **Medically Underserved**

Medically Underserved Areas/Populations are areas or populations designated by HRSA as having: too few primary care providers, high infant mortality, high poverty and/or high elderly population. Health Resources and Services Administration Shortage Designation (<http://bhpr.hrsa.gov/shortage/>)

### **Population Health**

Population health is a cohesive, integrated and comprehensive approach to health considering the distribution of health outcomes within a population, the health determinants that influence the distribution of care, and the policies and interventions that impact and are impacted by the determinants. (Nash, Reifsnnyder, Fabius, and Pracilio. *Population Health: Creating a Culture of Wellness*. Jones and Bartlett. MA, 2011).

### **Public Health and the Mission of Public Health**

Public health is the science and art of protecting and improving the health of communities through education, promotion of healthy lifestyles, and research for disease and injury prevention. (Association of Schools of Public Health. <http://www.whatispublichealth.org/>)

The mission of public health is fulfilling society's interest in assuring conditions in which people can be healthy. Its aim is to generate organized community effort to address public interest in health by applying scientific and technical knowledge to prevent disease and promote health. (Institute of Medicine. *The Future of Public Health. Chapter 2, Page 7.*)

### **Public Health Accreditation Board (PHAB)**

PHAB is the national accrediting organization for public health departments. A nonprofit organization, PHAB is dedicated to advancing the continuous quality improvement of Tribal, state, local, and territorial public health departments. PHAB is working to promote and protect the health of the public by advancing the quality and performance of all public health departments in the United States through national public health department accreditation. (Public Health Accreditation Board. *Guide to National Public Health Department Accreditation Version 1.0*. Alexandria, VA, May 2011).

### **Public Health Institutes**

Public health institutes (PHIs) are nonprofit organizations that improve the public's health by fostering innovation, leveraging resources, and building partnerships across sectors, including government agencies, communities, the health care delivery system, media, and academia. PHIs address current and emerging health issues by providing expertise in areas like:

- *Fiscal/Administrative Management*
- *Population-Based Health Program Delivery*
- *Health Policy Development, Implementation, and Evaluation*
- *Training and Technical Assistance*
- *Research and Evaluation*
- *Health Information Services*
- *Health Communications and Social Marketing*
- *Convening/Partnering*

### **Qualitative Data**

Data in the form of words. *GAO/PEMD 10.1.11 Qualitative Analysis p 25. 5/92.*

## **Quantitative Data**

Data in the form of numbers. *GAO/PEMD 10.1.11 Qualitative Analysis p 25. 5/92*

## **Qualitative Research**

Qualitative research is defined as any type of research that employs non-numeric information to explore individual or group characteristics, producing findings not arrived at by statistical procedures or other quantitative means. Examples of the types of qualitative research include clinical case studies, narrative studies of behavior, ethnography, and organizational or social studies.

## **Quantitative Research**

An approach to research based on formal sampling methods and measurement, analysis and interpretation of numeric data. In general, quantitative methods demonstrate statistical associations between variables, or differences in patterns of health between one population and another. Quantitative methods may be observational (e.g., cohort studies) or experimental (e.g., randomized controlled trials).

## **Schools of Public Health**

The Council on Education for Public Health (CEPH) accredited Schools of public health educate professionals in the techniques of health preservation and disease prevention and control.

The five core areas of study are:

- Biostatistics - The use of statistical methodology for analyzing health related data.
- Epidemiology - The study of the distribution and determinants of disease and disability in populations.
- Health Services Administration - The study of health care systems, health care reform, health law, financial management, clinic management, and policy analysis.
- Health Education/Behavioral Science - The practice of selecting, applying and monitoring appropriate behavioral, social and political change strategies to enhance the health of populations.
- Environmental Health - The study of issues associated with the adverse chemical, physical and biologic agents in the environment on human health.

In addition, many schools offer many other concentrations, including:

- Global Health
- Maternal & Child Health
- Nutrition
- Public Health Practice/Program Management
- Biomedical Laboratory Science

For a list of CEPH-accredited schools of public health, visit:  
<http://www.asph.org/document.cfm?page=200>

## **Social Determinants of Health**

“The economic and social conditions that influence the health of individuals, communities and jurisdictions as a whole”

Office of Minority Health. *National Stakeholder Plan to Achieve Health Equity*. <http://minorityhealth.hhs.gov/npa/templates/browse.aspx?lvl=1&lvlid=34>. Accessed on May 18, 2011.

### **State Health Department**

A state health department is defined as the governing entity with primary statutory authority to promote and protect the public's health and prevent disease in humans. This authority is defined by state constitution, statutes or regulations, or established by Executive Order. State health departments may be part of an umbrella organization, super public health agency, or super agency that oversees public health functions as well as other government functions. (Public Health Accreditation Board. *Guide to National Public Health Department Accreditation Version 1.0*. Alexandria, VA, May 2011).

### **Tribal Health Department**

A Tribal health department is defined as a federally recognized Tribal government, Tribal organization or inter-Tribal consortium, as defined in the Indian Self-Determination and Education Assistance Act, as amended. Such departments have jurisdictional authority to provide public health services, as evidenced by constitution, resolution, ordinance, executive order or other legal means, intended to promote and protect the Tribe's overall health, wellness and safety; prevent disease; and respond to issues and events. Federally recognized Tribal governments may carry out the above public health functions in a cooperative manner through formal agreement, formal partnership or formal collaboration. (Public Health Accreditation Board. *Guide to National Public Health Department Accreditation Version 1.0*. Alexandria, VA, May 2011).

### **State Primary Care Offices**

The Primary Care Office (PCO) which are within state public health agencies, have the authority through the Health and Resource Services Agency (HRSA) to determine medically underserved areas and health professional shortage areas (HPSAs).

### **State Offices of Rural Health**

All 50 states have a State Office of Rural Health (SORH), most of which are located in state public health agencies, with the remainder located in universities or not-for-profit organizations. SORHs serve as clearinghouses for collecting and disseminating rural health information; encourage the recruitment and retention of health professionals in rural areas; and strengthen Federal state and local partnerships that enhance rural health.

## APPENDIX II

### Consensus Statement on Community Health Needs Assessments

#### Participating Organizations

##### **The American Public Health Association (APHA)**

The American Public Health Association is the oldest and most diverse organization of public health professionals in the world and has been working to improve public health since 1872. The Association aims to protect all Americans, their families and their communities from preventable, serious health threats and strives to assure community-based health promotion and disease prevention activities and preventive health services are universally accessible in the United States. APHA represents a broad array of health professionals and others who care about their own health and the health of their communities. APHA builds a collective voice for public health, working to ensure access to health care, protect funding for core public health services and eliminate health disparities, among a myriad of other issues.

##### **The Association of Schools of Public Health (ASPH)**

The Association of Schools of Public Health represents the Council on Education for Public Health (CEPH)-accredited schools of public health. ASPH promotes the efforts of schools of public health to improve the health of every person through education, research, and policy. Based upon the belief that “you’re only as healthy as the world you live in,” ASPH works with stakeholders to develop solutions to the most pressing health concerns and provides access to the ongoing initiatives of the schools of public health. The Association of Schools of Public Health (ASPH) is the only national organization representing the deans, faculty, and students of the 46 accredited schools of public health in the United States, Puerto Rico, and Mexico. The schools educate over 26,000 students annually from every state in the U.S. and most countries throughout the world. The schools of public health are the primary educational system that trains personnel needed to operate public health, disease prevention and health promotion programs in the United States.

##### **The Association of State and Territorial Health Officials (ASTHO)**

ASTHO is the national non-profit organization representing the public health agencies of the United States, the U.S. Territories, and the District of Columbia, as well as the 120,000 public health professionals these agencies employ. ASTHO members, the chief health officials of these jurisdictions, are dedicated to formulating and influencing sound public health policy and to assuring excellence in state-based public health practice. Our vision is healthy people thriving in a nation free of preventable illness and injury. Our mission is to transform public health within states and territories to help members dramatically improve health and wellness.

##### **National Association of County and City Health Officials (NACCHO)**

The National Association of County and City Health Officials (“NACCHO”), a non-profit organization, envisions health, equity, and well-being for all people in their communities through public health policies and services. As a leader, partner, catalyst and voice for the nation’s 2800 local health departments, NACCHO provides education, information, research, and technical assistance and facilitates partnerships among local, state, and federal agencies to ensure the conditions that promote health and equity, combat disease, and improve the quality and length of all lives. Our vision is health equity and well-being for all people in their communities through public health policies and services.

### **National Association of Local Boards of Health (NALBOH)**

The National Association of Local Boards of Health (NALBOH) informs, guides, and is the national voice for the boards that govern health departments, establish public health policies, or advise policymakers. In today's public health system, the leadership role of boards of health makes them an essential link between public health services and a healthy community. For more than a generation, board of health members from across the country have connected with NALBOH to help them better fulfill their public health responsibilities in their communities.

NALBOH interacts with member boards, state affiliates, and other partners to create a national network to advance governance and leadership, board development, health priorities, and public health policy.

### **National Network of Public Health Institutes (NNPHI)**

The National Network of Public Health Institutes is the national membership network committed to helping public health institutes promote and sustain improved health and wellness for all.

Public health institutes (PHIs) are nonprofit organizations that improve the public's health by fostering innovation, leveraging resources, and building partnerships across sectors, including government agencies, communities, the health care delivery system, media, and academia. NNPHI currently has 38 members in 28 states plus DC.

### **Public Health Foundation (PHF)**

The Public Health Foundation (PHF) is dedicated to achieving healthy communities through research, training, and technical assistance. For more than 40 years, this national, non-profit organization has been creating new information and helping health agencies and other community health organizations connect to and more effectively use information to manage and improve performance, understand and use data, and strengthen the workforce. PHF is incorporated in the District of Columbia as a private non-profit 501(c) (3) organization. PHF is an independent, non-membership organization, governed by an 11-member Board of Directors composed of two state health officers, two local public health officers, one local board of health member, and six individuals from academic, private sector, and other public health agency settings. Its mission is to improve the public's health by strengthening the quality and performance of public health practice.