What is a CHNA?

• A community health needs assessment is a document compiling the results of a process, including community representatives, that evaluates the health needs of the community the hospital facility serves.

The CHNA is a process, but the process, conclusions and responses must be thoroughly documented.
CHNA Regulatory Components
Health Policy Brief

Nonprofit Hospitals’ Community Benefit Requirements. Under the Affordable Care Act, many nonprofit hospitals must meet new requirements to retain their tax-exempt status.

IRS
The Affordable Care Act added 501(r) to the Internal Revenue Code. This provided that hospital organizations will not be treated as tax-exempt under 501(c)(3) unless they meet certain requirements. All of the provisions apply to taxable years beginning after March 23, 2010, except the Community Health Needs Assessment (CHNA).

- Establish written financial assistance and emergency medical care policies
- Limit amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital's financial assistance policy
- Make reasonable efforts to determine whether an individual is eligible for assistance under the hospital’s financial assistance policy before engaging in extraordinary collection actions against the individual
- Conduct a **Community Health Needs Assessment** and adopt an implementation strategy at least once every three years
  - A $50,000 excise tax will be imposed on a hospital that fails to meet the CHNA requirements with respect to any taxable year.
Final Regulations — December 2014

The IRS Final Regulations issued in December 2014 are consistent with earlier guidance issued by the IRS in April 2013. However, they include the following clarifications:

- Expands examples of health needs to include preventing illness and addressing the social determinants of health
- Gives hospitals flexibility if they are unable to obtain required community input
Final Regulations — December 2014

- Adds requirement to use community input in setting priorities as well as in the assessment process
- Requires that CHNA documentation must include evaluation of impact of any actions that were taken to address significant health needs since the previous assessment
- The requirement that implementation strategies include a plan to evaluate planned actions was deleted from the final rule, but the strategy still must include anticipated impact of planned actions.
Transparency and Accountability

IRS

---

**SCHEDULE H (Form 990)**

**Hospitals**

> Complete if the organization answered “Yes” on Form 990, Part IV, question 20.

Attach to Form 990.

Information about Schedule H (Form 990) and its instructions is at www.irs.gov/form990.

<table>
<thead>
<tr>
<th>Name of the organization</th>
<th>Employer identification number</th>
</tr>
</thead>
</table>

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6b</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

8 Financial Assistance and Certain Other Community Benefits at Cost
Quick Facts About CHNAs

- The community health needs assessment must be made widely available to the public.
- An action plan must be developed by the hospital that identifies how the assessment findings are being implemented in a strategic plan.
- If the findings are not being utilized in a strategic plan, documentation must be included as to why they are not being addressed at this time.
BRIEF

IRS revokes hospital nonprofit status for the first time
CHNA Process
CHNA Guidance

1. Define the community
2. Identify partners
3. Gather available data
4. Seek community perspective
5. Aggregate data
6. Analyze and prioritize
7. Document and disseminate
8. Adopt and implement a plan to address issues
Community Health
- Socioeconomic (e.g., Racial, Income Inequities)
- Safety (e.g., Homicide Rate, Motor Vehicle Crash Death Rate)
- Health Behaviors (e.g., Smoking, Obesity, Binge Drinking)
- Health Care Access (e.g., Primary Care, Clinics)
- Safety and Resiliency

COMMON GOALS

Hospital Utilization
- Preventable Hospitalizations (e.g., Diabetes, Asthma)
- Readmissions (e.g., CHF, COPD)
- Service Lines
- Health Care Access (e.g., Primary Care, Clinics)
- Other Factors...

BETTER HEALTH...BETTER CARE...LOWER COSTS
Determinants of Health Model

Health Outcomes
- Length of Life (50%)
  - Tobacco Use
  - Diet & Exercise
  - Alcohol & Drug Use
  - Sexual Activity
- Quality of Life (50%)
  - Access to Care
  - Quality of Care

Health Factors
- Health Behaviors (30%)
- Clinical Care (20%)
- Social & Economic Factors (40%)
- Physical Environment (10%)
  - Education
  - Employment
  - Income
  - Family & Social Support
  - Community Safety
  - Air & Water Quality
  - Housing & Transit

Policies & Programs
Readmissions - Community Health

The Community

Providers across the continuum of care
- Acute care hospitals
- Clinics
- Home health/hospice organizations
- Long-term care facilities
- Assisted living facilities
- Local public health departments
- Patients and/or patient advocates
- Other community partners

Evidence from Medicare’s Quality Improvement Organizations (QIOs), the Institute for Healthcare Improvement (IHI) and AHRQ suggests that enhancing post-acute follow up can reduce preventable readmissions.

Evidence Based Care

Here, the discharge planner or care coordination nurse plays a critical role in encouraging engagement when the patient leaves hospital care.
How to Identify Community Health Needs

- Prior CHNA
- Secondary Data
- Community Surveys
- Hospital Data
- Key Stakeholder Interviews
- Focus Groups

MISSOURI HOSPITAL ASSOCIATION
Criteria for Setting Priorities

- IRS requirement — hospitals are required to have a prioritization methodology for the issues identified in their CHNA.

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Magnitude of Problem</td>
<td>The health need affects a large number of people in the community.</td>
</tr>
<tr>
<td>Severity of the Problem</td>
<td>The health need has serious consequences (morbidity, mortality, and/or economic burden) for those affected.</td>
</tr>
<tr>
<td>Health Disparities</td>
<td>The health need disproportionately impacts the health status of one or more vulnerable population groups.</td>
</tr>
<tr>
<td>Community Assets</td>
<td>The community can make a meaningful contribution to addressing the health need because of its relevant expertise and/or assets as a community, and because of an organizational commitment to addressing the need.</td>
</tr>
<tr>
<td>Ability to Leverage</td>
<td>Opportunity to collaborate with existing community partnerships working to address the health need, or to build on current programs, emerging opportunities, etc.</td>
</tr>
</tbody>
</table>
CHNA Implementation Plan

1. Planning for the implementation strategy
2. Developing goals and objectives per the priority issues
3. Consider approaches to address prioritized needs
4. Select approaches
5. Integrate the implementation strategy accordingly
6. Develop a written implementation strategy
7. Adopt and report the implementation strategy
8. Update and sustain the implementation strategy
### Community Health Improvement Implementation Plan – Diabetes

**HEALTH ISSUE #1** (very specific): Obesity and Sedentary Lifestyle — Diabetes

**Contributing FACTORS** to Health Issue #1 (including social determinants): Lifestyle and diet-related (environmental factors, food, education, community, and social context factors)

**Three-Year GOAL for Improvement** (SMART objective): Specific, Measurable, Achievable, Realistic, Time bound

Example: Decrease the percentage of adults in [Missouri county] reporting a BMI >30 from 20% to 19.5% by 2019.

**BUDGET** for Health Issue #1 (consider direct and indirect costs): Money allocated by hospital for this health issue

<table>
<thead>
<tr>
<th>Strategies to Achieve Goal</th>
<th>Specific Actions to Achieve Strategies</th>
<th>Specific Partners and Roles for Each Strategy</th>
<th>Specific Three-Year Process Measure(s) for Each Strategy</th>
<th>Specific Three-Year Outcome Measures for Strategies (should align with SMART Goal for Health Issue)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example of key strategies</td>
<td>Example of key actions</td>
<td>Example of key partners</td>
<td>Example of key process measures</td>
<td>Decreased BMI among adults leading to better health outcomes related to morbidity, mortality, life expectancy, health care expenditures, health status and functional limitations</td>
</tr>
<tr>
<td>• Promotion of an active lifestyle with weight reduction or maintenance, access to low-cost fitness classes and sponsorship of community walking/running/biking events for individuals and families.</td>
<td>• Sponsor annual day of dance community event, promoting fun exercise options and free screenings, reaching at least 1,000 attendees.</td>
<td>• Medical group physicians, American Heart Association, American Diabetes Association, Health department, Area employers, i.e. hospitals, schools and other employers.</td>
<td>• Increased level of physical activity, increased access to screenings, increased fitness events, increased weight management educational offerings.</td>
<td>Please include baseline and target for each strategy.</td>
</tr>
<tr>
<td>• Resources to the community related to weight management are provided, along with community education classes promoting a healthy lifestyle to impact risk reduction for chronic conditions associated with obesity.</td>
<td>• Support community fitness events (walking/ running/biking) for adults and families.</td>
<td>• Offer low-cost weight management courses three times/year with participants’ average weight loss of at least 3%.</td>
<td>• Offer low-cost fitness classes to the community, as well as medically supervised exercise classes specifically targeting those with osteoporosis, Parkinson’s disease, cancer, diabetes and pelvic floor issues.</td>
<td>Please include baseline and target for each outcome.</td>
</tr>
</tbody>
</table>
### CHNA Plan — Working Document

#### Health Issue: Obesity and Sedentary Lifestyle — Diabetes

**SMART Goal:**
Example: Decrease the percentage of adults in [Missouri county] reporting a BMI >30 from 20% to 19.5% by 2019.

**Strategy:** Promote an active lifestyle with weight reduction or maintenance, access to low-cost fitness classes and sponsorship of community walking/running/biking events for individuals and families. Resources to the community related to weight management are provided, along with community education classes promoting a healthy lifestyle to impact risk reduction for chronic conditions associated with obesity.

<table>
<thead>
<tr>
<th>Activities/Tactics</th>
<th>Person Responsible</th>
<th>Met or Not Met</th>
<th>Barriers Identified</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activities to be completed in 1-3 months</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activities to be completed in 3-6 months</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activities to be completed in 6-9 months</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activities to be completed in 9-12 months</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Year 2 activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Year 3 activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Partners involved in this goal: Medical group physicians, American Heart Association, American Diabetes Association, health department, area employers, Chamber of Commerce, county government*
Enhanced Analytics Platform

Hospital Industry Data Institute and Missouri Foundation for Health Collaborative
Enhanced Community Data Platform

Measuring Subcounty Differences in Population Health Using Hospital and Census-Derived Data Sets: The Missouri ZIP Health Rankings Project.

Nagasaki, Elna MD, PhD, MPH; Waterman, Brian MPH; Reidhead, Mathew MA; Lian, Min MD, PhD; Gehlert, Sarah PhD, MA, MSW

Journal of Public Health Management & Practice: Post Author Corrections: May 10, 2017
doi: 10.1097/PHH.0000000000000578
Research Full Report: PDF Only
Life Expectancy by Zip Code
Missouri ZIP Health Rankings Example of Subcounty Variation in the St. Louis Area

<table>
<thead>
<tr>
<th>ZIP</th>
<th>Community</th>
<th>HF Rank (of 955)</th>
<th>HO Rank (of 955)</th>
<th>Social Factors of Concern</th>
<th>Health Factors of Concern</th>
</tr>
</thead>
<tbody>
<tr>
<td>63005</td>
<td>Chesterfield</td>
<td>1</td>
<td>1</td>
<td>Unemployment</td>
<td>Assault Diagnoses</td>
</tr>
<tr>
<td>63131</td>
<td>Town &amp; Country</td>
<td>3</td>
<td>3</td>
<td>Sing Parent House</td>
<td>Preventable Hosp</td>
</tr>
<tr>
<td>63105</td>
<td>Clayton</td>
<td>4</td>
<td>4</td>
<td>Renter Occ. Housing</td>
<td>Preventable ED Visits</td>
</tr>
<tr>
<td>63124</td>
<td>Ladue</td>
<td>5</td>
<td>5</td>
<td>Children in Poverty</td>
<td>Premature Mortality</td>
</tr>
<tr>
<td>63141</td>
<td>Creve Coeur</td>
<td>6</td>
<td>7</td>
<td>Vacant Housing</td>
<td>STIs</td>
</tr>
</tbody>
</table>

Source: Hospital Industry Data Institute
Health Factors Versus Outcomes

Health Factors

Health Outcomes
Questions
Resources

1. Healthy People 2020

2. “Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return; Final Rule,” 79 FR 78953 [December 31, 2014], pp. 78953-79016


5. Internal Revenue Service – IRS

6. Missouri Hospital Association
Stephen Njenga, MPH, MHA, CPHQ, CPPS
Director of Performance Measurement Compliance
Missouri Hospital Association
snjenga@mhanet.com
573/893-3700, ext. 1325