

Hospital Audits

MHA Resources and Support

In September 2016, State Auditor Nicole Galloway announced that her office would be conducting a series of audits of county-owned hospitals. Her announcement indicated that the goal of the reviews is to identify key factors impacting facility finances, and offer solutions designed to improve business operations and bolster fiscal solvency.

Galloway's announcement generated concern about compliance amongst Missouri Hospital Association members. MHA established a team of experts to develop strategies to assist hospitals with audit compliance. Our support strategy includes three main areas of focus, which were chosen based on the audit findings and questions received from members. Concurrent to the state audits, a not-for-profit hospital had their status removed by the Internal Revenue Service because it failed to adopt and implement an implementation strategy from the Community Health Needs Assessment. Please be aware that there are seven IRS field liaisons checking hospital websites to ensure the CHNA, implementation plan, and patient financial policies are posted.

The following resources and information will be released throughout the fall and winter of 2017.

1 State Audit Learning

Auditor Galloway submitted an article for *Trustee Matters*, MHA's quarterly publication aimed at informing and educating hospital trustees. That publication was distributed in mid-October. MHA created a "State Audit Findings Analysis" which allows member hospitals to compare their processes to audit findings. This crosswalk was distributed to members in October.

2 Trustee Education and Resources

A trustee webinar, [**Board Governance: Insight into Trustees Roles and Responsibilities**](#), is scheduled for **Tuesday, Nov. 7 from Noon - 1 p.m.** This webinar will be recorded and accessible on MHA's website following the program. MHA also will be partnering with BDO USA, LLP to offer several on-demand webinars on a multitude of trustee related topics. These webinars will be complimentary to MHA members. Lastly, in collaboration with the Walker Company, USB drives containing trustee education modules were mailed to critical access hospitals that participate in the FLEX grant. That material will be distributed to the remainder of the membership this fall.

3 CHNA Education and Support

MHA is completing an inventory of CHNAs in Missouri to provide focused and hospital-specific support. Additionally, a series of CHNA 30-minute webinars will be offered to promote alignment with population health initiatives, assist members with federal compliance and distribute CHNA technical and adaptive support.

11-11:30 a.m. | Tuesday, Oct. 3
[CHNA 101](#)

11-11:30 a.m. | Wednesday, Oct. 25
[Secondary Data Collection and Analysis](#)

11-11:30 a.m. | Tuesday, Nov. 7
[Community Engagement and Primary Data Analysis](#)

11-11:30 a.m. | Tuesday, Nov. 21
[Case Study\(ies\)](#)

11-11:30 a.m. | Tuesday, Dec. 5
[Compliance/Legal](#)

11-11:30 a.m. | Tuesday, Dec. 19
[Community Health Implementation, Planning and Deployment](#)