



# *Completing A Community Health Needs Assessment 2015 Guidance*





# Table of Contents

<b><u>SECTION ONE: Overview</u></b> .....	<b>3</b>
<u>Introduction</u> .....	3
<u>What is the IRS requirement for tax-exempt hospitals?</u> .....	3
<u>Which hospitals must comply with the IRS provision for charitable hospitals?</u> .....	4
<u>What information should be included in the Community Assessment?</u> .....	4
<u>Where is the Community Assessment reported?</u> .....	5
<u>When is a Community Assessment required?</u> .....	5
<u>What is the penalty for non-compliance?</u> .....	5
<u>What are the benefits to my hospital beyond IRS compliance?</u> .....	6
<b><u>SECTION TWO: Conducting a Community Health Needs Assessment</u></b> .....	<b>7</b>
<b><u>Step One:</u></b> <u>Defining the Community Served by a Hospital Facility</u> .....	7
<b><u>Step Two:</u></b> <u>Identifying Partners and Persons Representing the Broad Interests of the Community</u> .....	8
<b><u>Step Three:</u></b> <u>Gather Available Data and Current Assessments</u> .....	8
<b><u>Step Four:</u></b> <u>Seek Community Perspectives About the Community’s Health – Primary Data</u> .....	10
<b><u>Step Five:</u></b> <u>Aggregate Secondary and Primary Data</u> .....	12
<b><u>Step Six:</u></b> <u>Analyze Data and Prioritize Health Issues</u> .....	13
<b><u>Step Seven:</u></b> <u>Documenting and Disseminating the Community Health Needs Process</u> .....	15
<u>Disseminating the Community Health Needs Assessment</u> .....	15
<b><u>SECTION THREE: Development and Adoption of an Implementation Strategy</u></b> .....	<b>16</b>
<u>Connecting Community Health to the Hospital Strategic Plan</u> .....	16
<u>Measurement and Evaluation</u> .....	17

<u><i>Contributors</i></u> .....	19
<u><i>Suggested Citation</i></u> .....	19
<u><i>References</i></u> .....	19
<u><i>Appendix A: IRS Form 990</i></u> .....	20
<u><i>Appendix B: Hospital Community Health Needs Assessment Checklist</i></u> .....	21
<u><i>Appendix C: Sources for Community Health Data</i></u> .....	23
<u><i>Appendix D: Sample Written Survey</i></u> .....	24
<u><i>Appendix E: Sample Focus Group Questions</i></u> .....	32
<u><i>Appendix F: CHNA Report Template</i></u> .....	33

---

*Note: This guidance provides updated and concise information published through an MHA Issue Brief series in 2010-2012*

# SECTION ONE: Overview

## INTRODUCTION

The Patient Protection and Affordable Care Act, signed into law Mar. 23, 2010, requires hospitals with a 501(c)(3) tax-exempt status to meet requirements to comply with the intent of a charitable hospital.<sup>i</sup> The [final rule](#) was issued from the U.S. Treasury Department on Dec. 29, 2014, regarding the charitable hospital requirements included in the ACA. A complete summary of the rule and IRS guidance may be found in the Jan. 6, 2015, MHA [Issue Brief](#).<sup>ii</sup>

This report provides guidance for the operational implementation of the community health needs assessment and subsequent community-based health improvement plans.

## WHAT IS THE IRS REQUIREMENT FOR TAX-EXEMPT HOSPITALS?

Section 501(r) of the IRS tax code placed new requirements on 501(c)(3) organizations that operate at least one hospital facility. The following four provisions are required for each hospital facility.<sup>i</sup>

- 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 CHNA and adopt an implementation strategy at least once every three years

The CHNA must be conducted every three years and incorporate input from “persons who represent the broad interests of the community served by the hospital, including those with special knowledge of, or expertise in, public health.”<sup>iii</sup> The final rule provides hospitals additional time to submit the implementation strategy following completion of the CHNA for the years that a full CHNA and implementation strategy are required. Based on the three-year renewal cycle, hospitals must submit a full CHNA once every three years, but are allowed an additional four and one-half months beyond the last day of the tax year to formally adopt the implementation strategy based on the CHNA submitted four

and one-half months earlier. The implementation strategy must be submitted by the 15th day of the fifth month following the last day of the tax year in which the CHNA is submitted.

The final rule states that hospitals that significantly change their implementation plan during the three-year cycle should have the revised implementation plan reviewed and adopted by the hospital governance body.

The following are current IRS notices and resources

- [Federal Register vol. 79, no. 250](#) is the final rule
- [Notice 2010-39](#) provides the initial ACA IRS tax requirements for charitable hospitals
- [Notice 2011-52](#) provides an overview of the initial notice and instructions
- [Notice 2014-3](#) provides clarification and correction regarding hospitals that do not complete the requirements
- [See Appendix A: Current Form 990, Schedule H and instructions](#)

### CHNA AND IMPLEMENTATION SCHEDULE EXAMPLE

Previous CHNA and implementation plan widely disseminated and required information submitted with IRS Form 990, Schedule H	June 30, 2013
Year one progress report	June 30, 2014
Year two progress report	June 30, 2015
New CHNA widely disseminated and required information submitted with IRS Form 990, Schedule H	June 30, 2016
New governance approved implementation plan formally adopted	Nov. 15, 2016

## WHICH HOSPITALS MUST COMPLY WITH THE IRS PROVISION FOR CHARITABLE HOSPITALS?

Organizations with a 501(c)(3) tax-exempt status that operate at least one hospital must comply with the requirements for charitable hospitals, including conducting a CHNA and adopting an implementation strategy at least once every three years. There is no exception for government hospital organizations.

The final rule provides the following clarification. Each 501(c)(3) facility with a unique state license is treated as an entity requiring a CHNA. If multiple facilities in different geographic areas, and serving different communities operate under a single license, either of the following are acceptable.<sup>ii</sup>

- one CHNA and implementation strategy that assesses and includes the aggregate of all geographic areas may be submitted
- the different geographic areas or populations served by the different buildings may be separated as sections within a single assessment and implementation strategy

The final rule also provides clarification about partnership relationships and requirements. If a hospital organization provides hospital care through a partnership, the activities of the partnership are considered activities of the hospital and thus, a community assessment and implementation strategy must be submitted to comply with the IRS provision

for charitable hospitals. Likewise, if a hospital organization has capital or profit interest in a partnership that provides hospital care, the partnership's governing body also should be considered an authorized governance body of the hospital.<sup>ii</sup>

## WHAT INFORMATION SHOULD BE INCLUDED IN THE COMMUNITY ASSESSMENT?

The CHNA must be documented in a written report and address each of the identified community health needs in a separate implementation strategy that follows the written community assessment report. The final rule clarifies that the CHNA is intended to include more than financial and direct health issues. It also should include social determinants of health such as behavioral, environmental and social factors that contribute to community health status. The documentation must include the following information.

### 1. A description of the community served by the hospital and how it was determined, including, but not limited to the following.

- counties, ZIP codes
- population density
- demographics including age, race, ethnicity and socio-economic status
- changes or trends throughout the last 10 years
- known major risks for community safety

### 2. A description of the process and methods used to conduct the assessment, including the following.

- a description of the sources and dates of the data and other information used in the assessment, including primary and secondary data sources
- the analytical methods applied to identify community health needs
- information gaps that impact the hospital's ability to assess the health needs of the community
- the prior CHNA, if applicable

If a hospital collaborates with other organizations in conducting a CHNA, the report should identify all of the organizations with which the hospital collaborated. If a hospital contracts with one or more third parties to assist in conducting a CHNA, the report also should disclose the identity and qualifications of the third parties.

### 3. A description of the approach used to plan, develop and conduct the assessment and prioritize the health issues. The report must detail how the hospital took into account input from people who represent the broad interests of the community served by the hospital, including the following.

- a description of when and how the organization consulted and/or collaborated with these people (whether through meetings, focus

- groups, interviews, surveys, written correspondence, etc.)
- community leaders that were consulted and/or collaborated in the planning and implementation process
  - justification of why data sources were used and selected
  - justification of the approach for primary data collection
  - explanation of successful and unsuccessful approaches to seek broad-based community input, especially underserved or high-risk groups within the community
  - a description of people and processes used to prioritize the health issues for the implementation strategy

The written report should identify the organizations, including individual names and titles with whom the hospital consulted both for the assessment and the prioritization of health issues. In addition, the report must identify any individual providing input who has special knowledge of, or expertise in, public health by name, title and affiliation, and provide a brief description of the individual's special knowledge or expertise.

4. **A prioritized description of all of the community health needs identified through the CHNA, as well as a description of the process and criteria used in prioritizing such health needs. This section should include, but not be limited to, financial and other barriers to access,**

**preventive health gaps, and indicators of nutritional, social, economic, environmental and behavioral health, all of which influence health status. This information should be collected through the following sources and processes.**

- priorities identified through primary and secondary data
  - other processes used to rank priorities
5. **A description of the existing health care facilities and other resources within the community available to meet the community health needs identified through the CHNA.**

[See Appendix B: Checklist](#)

#### **WHERE IS THE COMMUNITY ASSESSMENT REPORTED?**

All 501(c)3, tax-exempt hospitals are required to report on the [IRS Form 990, Schedule H](#) a description of how the organization conducted a CHNA and is addressing the needs identified in the CHNA. Hospitals also must report a description of any needs that are not being addressed and the rationale used to omit any health issues in the implementation strategy (see Appendix A: [Schedule H Form 990](#)). The ACA and IRS code 501(r) also [require](#) that hospitals broadly disseminate to the community and other stakeholders the CHNA results and summary.<sup>iv</sup> Instructions on how to receive a printed copy to accompany any reference to the CHNA or

electronic version must be provided to ensure ease of access to the information for any interested person.

The final rule clarifies that in years not requiring a full CHNA, the hospital is expected to provide an update to the implementation strategy based on the last conducted CHNA.

#### **WHEN IS A COMMUNITY ASSESSMENT REQUIRED?**

Since the passage of the ACA, a CHNA is required to be completed and filed in the tax year that ended two years after March 23, 2010, with a requirement to conduct a new CHNA every three years. For most hospitals, assessments were conducted in 2012 and 2013 with the requirement to reassess the community's health status in 2015 and 2016. The final rule adopted largely the interim guidance and thus, the time period has not changed significantly; compliance with the final rule regulations are expected in the taxable years beginning after Dec. 29, 2015.<sup>ii</sup>

#### **WHAT IS THE PENALTY FOR NON-COMPLIANCE?**

A \$50,000 excise tax will be imposed on any hospital that willfully fails to meet these requirements due to gross negligence, reckless disregard and willful neglect for any and all taxable years in any three-year period. The excise tax will be applied to any taxable years that a hospital organization failed to comply.

For example, if a hospital that reports on a calendar-year basis fails to conduct a CHNA by the last day of 2013, and also does not conduct one in 2011 or 2012, it will be subject to the tax for its 2013 taxable year. If it then fails to conduct a CHNA by the last day of 2014, it will again be subject to the \$50,000 tax for its 2014 taxable year (for having not conducted an assessment in 2012, 2013 or 2014).

The final rule acknowledges that errors may occur even with established reasonable practices and procedures in place. Such omissions may be deemed minor omissions and thus corrective action, including revised practices and procedures to comply, may be accepted by the IRS as long as the collective omissions or error remains minor. However, if a minor omission or error is repeated after corrective action, the omission or error may no longer be considered inadvertent.

If a multi-hospital system fails to meet the requirements for all of its hospitals separately, it will be subject to the \$50,000 excise tax for each hospital.

The final rule does not indicate that there will be a penalty imposed for a lack of improvement in the CHNA implementation strategy goals.

In 2013, the IRS issued clarification in the [August 15, 2013, Federal Register](#) providing guidance for hospitals that fail to meet CHNA requirements.



### WHAT ARE THE BENEFITS TO MY HOSPITAL BEYOND IRS COMPLIANCE?

A CHNA will identify assets and programs currently in place and existing gaps. This process reduces the likelihood of developing a well-intentioned but redundant program, or a program that does not address a priority health issue as identified through quantitative or qualitative data. Assessments also reduce the potential of neglecting a critical need in a vulnerable population.

The transformation of the health care delivery system provides an opportunity for hospitals to incorporate the data and community input into the overall strategy to provide services that result in better health, better care and lower costs. A CHNA and subsequent improvement strategy have many potential benefits for the hospital and community. The following are a few examples of communitywide activities and initiatives that may result.

- coordinating services of care among multiple providers and settings including prevention, early detection, chronic disease management, and acute and post-acute care
- addressing the behaviors and prevalence of chronic diseases such as heart disease and smoking- and diet-related illnesses
- actions to address the issues of vulnerable populations and evidence of disparity

Not-for-profit hospitals that take a population-based view of health care may see the financial rewards of a reduced number of uncompensated hospitalizations while demonstrating their commitment to the community's well-being.

## SECTION TWO: Conducting A CHNA

The following steps are suggested approaches for conducting the CHNA and meeting ACA requirements.

1. **Define the community served by a hospital facility.**
2. **Identify the partners and individuals representing the broad interests of the community.**
3. **Gather available secondary data and assessments.**
4. **Seek community perspectives about the community's health.**
5. **Aggregate primary and secondary research.**
6. **Identify and prioritize the health needs in your community.**
7. **Develop and widely disseminate the written assessment.**

### 1 STEP ONE

#### DEFINING THE COMMUNITY SERVED BY A HOSPITAL FACILITY

Hospitals must consider all of the relevant facts and unique community characteristics in defining the community a hospital facility serves. The IRS instructions – Part VI, Supplemental Information – instructs hospitals to take into account the geographic service areas, demographics of the community, the number of other hospitals serving the community and whether one or more federally-designated medically underserved areas or

populations are present in the community. The definition of community should include at-risk, target populations and principle specialty areas served by the hospital and present within the community.

The community may not be defined in a manner that circumvents the requirement to assess the health needs of (or consult with persons who represent the broad interests of) the community served by the hospital by excluding specific populations (i.e. medically underserved, low-income persons, minority groups, etc.).

The following definition has been used in several publications, including the *Massachusetts Attorney General's Community Benefits Guidelines for Non-Profit Hospitals*.

*“While the geographic hospital service area is the natural definition of community for purposes of the needs assessment, the hospital service area should be the hospital's starting point for assessing health needs. The community examined may differ from the patient care population. Consider whether there are populations within that geographic area with particular unmet health needs.”*

#### ONE STRATEGY: COMMIT TO THREE

The following steps help outline a process to address community health issues. It is important to keep decision-makers informed and involved, and to maintain a realistic and practical approach to improving your community's health status.

- develop a CHNA process and plan to conduct the CHNA once every **three** years
- identify **three** community stakeholders or leaders to seek broad-based input in the CHNA data, information and process
- with your community partners, review current and available data from at least **three** reliable sources
- develop a primary data assessment tool and disseminate using up to **three** formats to seek broad-based community input
- disseminate the aggregate CHNA results to the community-at-large through **three** different communication routes
- identify at least **three** priority areas for the hospital implementation strategy
- commit to a **three**-year collaborative process to address priority issues and encourage partnership with other health providers and experts
- identify **three** staff who can share the responsibility and lead the effort
- identify **three** indicators of success for each health issue
- monitor and report the progress **three** times per year to the hospital, community leadership and community-at-large
- repeat the CHNA process every **three** years

## 2 STEP TWO

### IDENTIFYING PARTNERS AND PERSONS REPRESENTING THE BROAD INTERESTS OF THE COMMUNITY

The CHNA must take into account input from people who represent the broad interests of the community served by the hospital including those with special knowledge of, or expertise in, public health. The CHNA must, at a minimum, take into account input from the following.

- people with special knowledge of, or expertise in, public health
- federal, tribal, regional, state, or local health, or other departments or agencies, with current data or other information relevant to the health needs of the community served by the hospital facility
- 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
- the IRS acknowledges that certain people may fall into more than one category. For example, a government official with special knowledge of, or expertise in, public health may satisfy the requirements in the first two bullets above

A hospital also may consult with, and seek input from, other persons located in and/or serving the community. For example, a hospital may consult or seek input from the following.

- health care consumer advocates
- nonprofit organizations
- academic experts
- local government officials
- community-based organizations, including organizations focused on one or more health issues
- health care providers, including community health centers and other providers focused on medically underserved populations
- low-income people
- minority groups
- people with chronic disease needs
- private businesses
- health insurance and managed care organizations

It is not necessary to complete the CHNA alone. Coordinating the assessment with other stakeholders provides the opportunity to increase effectiveness and efficiency. IRS documents state that CHNA's, "may be based on current information collected by a public health agency or non-profit organizations and may be conducted together with one or more organizations, including related organizations."<sup>iv</sup> The final rule does clarify if joint CHNAs must include the same basic information expected in a hospital organization CHNA. Hospitals collaborating on a joint CHNA should include any material differences in the communities served by the respective hospitals.<sup>ii</sup>

## 3 STEP THREE

### GATHER AVAILABLE DATA AND CURRENT ASSESSMENTS

A fundamental step when preparing a CHNA is data collection. Although it can be resource-intensive, the time and expenses can be reduced by using a variety of options. The assessment should include existing health status and public health data. These data will provide context and a framework for the subjective component of the CHNA.

Hospitals can base a CHNA on information collected by other organizations, including public health departments. A hospital also can conduct a CHNA in collaboration with other organizations, including related organizations, other hospital organizations and state and local agencies. Involving persons that represent the broad interests of the community served by the hospital will meet a key requirement of the ACA, strengthen their commitment and potentially reduce the work required by hospital staff.

The final rule clarifies that a hospital organization may rely on data from another, recent CHNA that pertains to the same geographic area. In this case, the hospital may simply cite the data sources rather than a comprehensive description of methodology. It is important to remember that even though other CHNAs may be used, the hospital must document their own CHNA process, including collection of primary data in a separate written report from other organizations to meet ACA requirements.

## Gathering Existing Data About The Community – Secondary Data

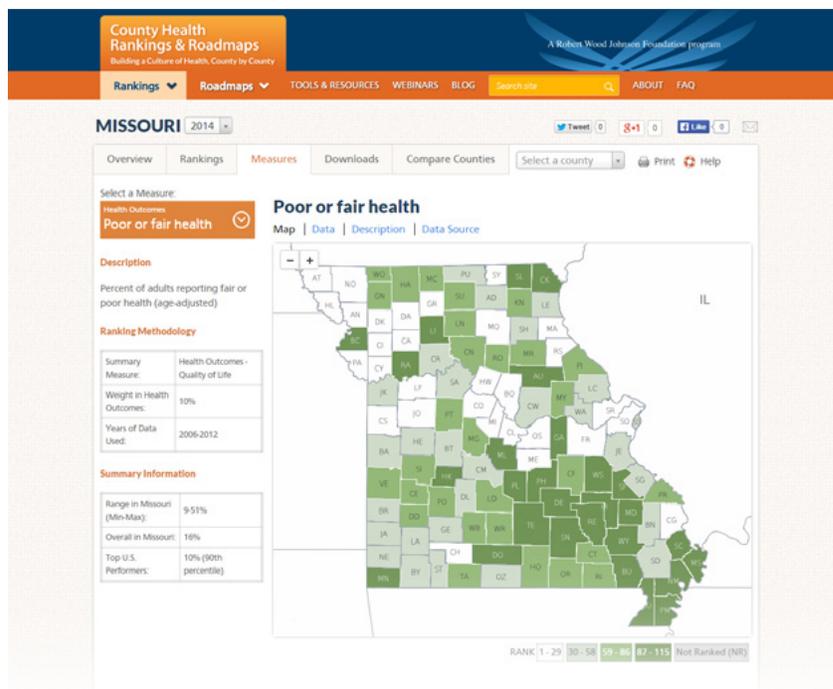
Secondary data are existing data that are collected by someone else for a purpose other than the one being pursued. There are many publicly-available sources that have reliable and valid county-level data that should be used to establish a quantifiable baseline of a community’s health and medical needs. Early in the CHNA process, it is important to gather and review secondary data. Common categories for secondary data include the following.

- demographics
- health outcomes
  - mortality
  - Morbidity
- health factors
  - health behaviors
  - clinical care (including access)
- social and economic factors
- physical environment

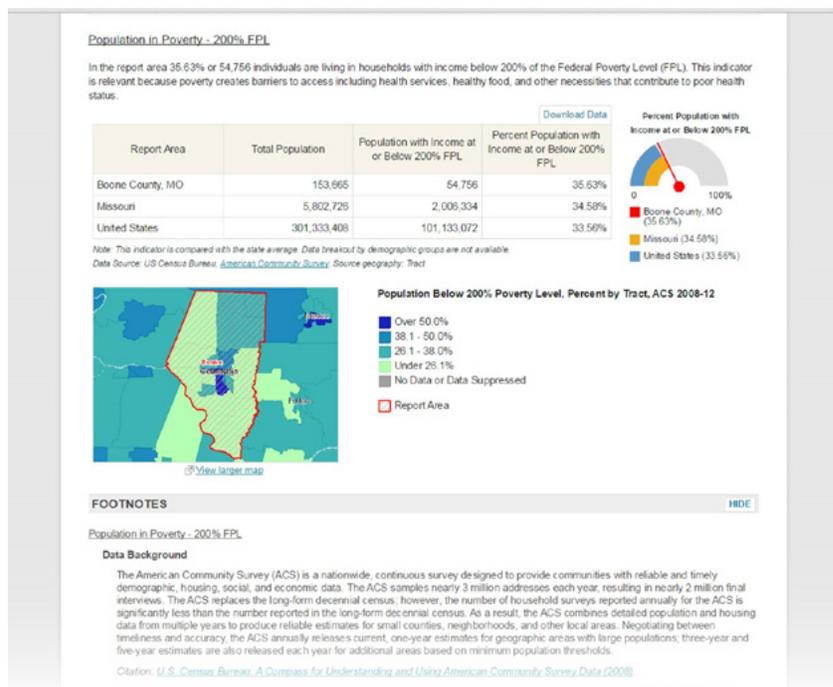
[See Appendix C: Listing of secondary resources](#)

Missouri-specific resources include the following.

<http://www.countyhealthrankings.org/>



<http://www.communitycommons.org/chna/>



## MHA Hospital Industry Data Institute, Analytic Advantage®



### 4 STEP FOUR

#### SEEK COMMUNITY PERSPECTIVES ABOUT THE COMMUNITY'S HEALTH - PRIMARY DATA

Primary data are collected specifically for the purpose of answering project-specific questions. Although this component may be more resource intensive, you will have the ability to collect the exact information needed and control the data collection process.

Following collection and initial review of secondary data, it is necessary to collect additional data to add breadth, depth and qualitative information, such as community perspective, to the secondary data. Secondary data may not be available for all relevant health issues or populations.

The potential imbalance of data does not negate the importance of health issues for issues without sufficient data; therefore, if there is a health issue or population of interest and data is not available, it is important to include the issue or population in the primary data survey.

It will be necessary to collect qualitative data and perspectives from expert stakeholders in your community and the community-at-large. The collection of these data can be collected in various formats. Conducting one-on-one interviews with local public health officials, other health care providers, school health nurses and others is likely to be beneficial to your assessment. A focus group with these same officials may yield the same information and be more efficient.

When seeking input from the broader community, you may wish to work with existing community groups that meet on a regular basis or use electronic communication.

#### Method of Data Collection

There are a variety of methods to collect primary data for a CHNA, which do not have to be difficult, expensive or time intensive. Surveys provide a flexible means of assessing a representative sample of the population to gather information about attitudes and opinions, as well as measuring behaviors and population characteristics. A key decision in determining which survey methodology to use should be based on whether you are seeking individual or group responses.

#### Individual Survey Methodology

If seeking individual input, a simple survey may be compiled and disseminated in hard copy and/or electronically to maximize participant feedback. Using an online survey tool such as Survey Monkey ([www.surveymonkey.com](http://www.surveymonkey.com)) provides a simple and cost-effective method for web-based surveys.

The survey tool should be widely disseminated through the hospital, community and civic websites, and promoted through local newspapers, radio and other common community outlets. To be compliant with ACA requirements, survey responses must include all demographic groups and should specifically include the medically underserved,

low-income and chronically-ill populations within the hospital's community. Hospitals should work to collect a large number of surveys to establish baseline information.

Advantages of surveying for individual response include the following.

- direct feedback from clients, key informants and target populations about specific issues
- developing public awareness of problems
- building a consensus for solutions or action
- comparing the self-reported incidence and prevalence with more objective data sources
- improving perception of quality of local health care services
- improving perception on the need of specific services either in existence or under consideration

[See Appendix D: Sample Written Survey](#)



### Structured Group Surveying

Structured groups can supplement or be an alternative to individual surveys for data collection. Group interviews are typically low-cost, and may have limited success if there is not adequate planning and use of a skilled facilitator. This technique increases community awareness and may create an expectation for action. The facilitator should clearly state the purpose of the interview to reduce this potential.

It is important to differentiate between the data collected from key stakeholders, community leaders and public health experts from the broad-based community input. Face-to-face interviews with community leaders focused on health issues from their perspective is a traditional and effective means, but requires significant time to organize, conduct and aggregate the information. A separate survey tool may be an option.

Two common types of structured groups include focus groups and community forums.

A focus group is defined as people who possess certain similar characteristics, assembled as a group to participate in a focused discussion to help understand the topic of interest.

A larger group interview structure typically is referred to as a **community forum** or town meeting. These gatherings are often held in politically neutral locations and provide an opportunity to seek broad-based input on a broad topic such as “the health needs of a community.”

STRUCTURED GROUPS		
	Focus Groups	Community Forums
Size of group	4-12	Large – at least 15, preferably more
Participants	Similar to each other	Diverse, cross-section of community members
Participant recruitment	Invitation	Open and broad public invitations
Consensus as a goal	No	No
Purpose of the group	Obtain insight and perspective on a specific topic or issue	Obtain broad-based perspective and opinions
Interview format	Focused questions requiring skilled facilitation	Typically informal with open-ended questions
Repetition	Focus groups are usually conducted several times to increase information validity	Typically each community forum is a unique group composition and should not be compared with other community forums
Sample questions	<p>In our community, 28 percent of the adults smoke.</p> <ul style="list-style-type: none"> <li>• Does this concern you?</li> <li>• What should be the role of hospitals in addressing this issue? (repeat for business, government, citizens)</li> <li>• Would you support local regulation to prohibit smoking in all public buildings?</li> <li>• Would you support local tax increases on the sale of tobacco products?</li> </ul>	<ul style="list-style-type: none"> <li>• What health services in the community do people use?</li> <li>• Is there anything that makes these services difficult to use?</li> <li>• Do you think services are getting better or worse?</li> <li>• Are there specific community health issues that concern you?</li> </ul>
Sample guidelines or ground rules	Strong facilitation to eliminate domination by one individual and/or “group think.”	<ul style="list-style-type: none"> <li>• Time limit for response</li> <li>• Respectful behavior</li> </ul>

## 5 STEP FIVE

### AGGREGATE SECONDARY AND PRIMARY DATA

After discussion of the previous questions among key hospital leaders, a systematic review of the secondary data may be the next logical step to identify and prioritize community health issues. It is important to note that most secondary data used in a CHNA

is reported at the county-level; therefore, hospital personnel will need to collect and analyze the secondary data for each of the key counties included in the community definition used for the CHNA. One way to analyze the data is to use the [County Health Rankings](#) model for population-based health initiatives to sort the specific indicators. It includes two health outcomes

– mortality and morbidity – and four health factors that contribute to overall health status, which are areas for the following focused initiatives.

- health behaviors
- clinical care
- social and economic factors
- physical environment

## 6 STEP SIX

### ANALYZE DATA AND PRIORITIZE HEALTH ISSUES

This process may seem daunting, especially when considering the volume of data and statistics collected through primary and secondary sources. The final rule emphasizes the need to include input from other community leaders with health-related expertise in the prioritization process and to thoroughly describe the process used to select health issues for the improvement strategy. The following questions may help facilitate discussion within your organization.

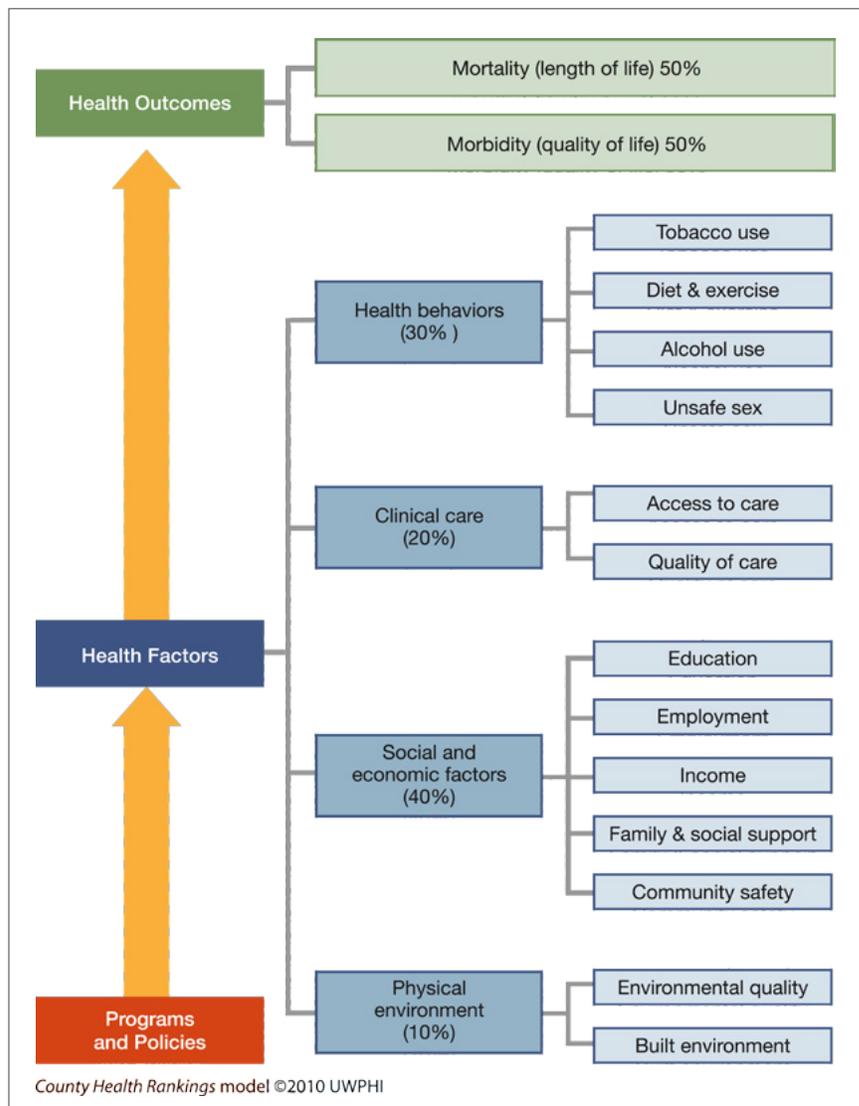
#### The Hospital's Focus

- What is important to the hospital as defined by its mission and vision?
- What are the hospital's current strategic priorities related to population-based health initiatives?
- What are the hospital's current community health programs?
- What are the hospital's core lines of service and patient populations?
- What does the hospital do well?
- What does the hospital have the ability to influence and thus create positive change?

#### The Community's Focus

- What is important to the community as conveyed in the primary research?
- Has anything significant occurred within the community that may not be captured in

### COUNTY HEALTH RANKINGS MODEL



any of the data? For example, the loss of a major industry or a high-profile incident may alter the immediate and subjective perspective of the important community issues.

- Is there a community health issue that is especially relevant right now regardless of data?
- Are there other current community health programs?
- Have there been recent failed attempts to address community health issues?

Once sorted, evaluate each key indicator of the community's current status data against the following factors.

- Use the current data to establish a baseline or monitoring trend.
  - If a trend is available, is your community improving, staying the same, or getting worse?

- Compare your county(ies) to state and national averages.
  - Are you above, below or near the state and national averages?
- Compare your county(ies) to peer counties, especially peer counties in Missouri.
  - Is your rate for a particular issue above, below or near the peer counties?
- Compare your county rank to the state rank understanding that Missouri ranks very low among most states in its health status.
- Compare your county to the national benchmark.

### Identify Possible Areas of Focus

Following compilation of the secondary data, identify specific data elements that meet the following criteria.

- demonstrate an opportunity for improvement either by rate, trend and comparison to other similar counties or rank
- determine if there are health indicators/issues that demonstrate an opportunity to improve the health status of the chronically ill, medically underserved, low-income or low-socioeconomic status populations
- refer to the County Health Ranking Model to determine the percentage of impact the specific health indicator/issue has on a particular health factor



The key health indicators/issues identified in the secondary data should then be compared against the synthesis of information gathered in the primary data collected from public health experts and the broader community. In the comparison of the secondary and primary data, the following questions should be answered.

- Are the health issues important to the hospital and key public health partners also included in the secondary data as potential priority issues?
- Are the health issues that are important to the general community also included in the secondary data as a potential priority?

After identifying possible areas of focus, consider the following questions to select the most important issues for immediate

action from among all of the priority health issues. A hospital should engage public health and other key partners in all steps, but especially in the selection of issues for community-based action. The following questions are included on the County Health Rankings website.

- How many people are affected?
- What are the consequences of not intervening?
- What (if any) strategies have been shown to work on a particular problem?
- How does the community feel (would they be supportive or not)?

## 7 STEP SEVEN

### DOCUMENTING AND DISSEMINATING THE COMMUNITY HEALTH NEEDS PROCESS

The CHNA must be documented in a written report and address each of the community health needs identified in an implementation strategy, separate from, and in addition to, the written report. The documentation must include the following information.

- a description of the community served by the hospital facility and how it was determined
- a description of the process and methods used to conduct the assessment, including the following
  - a description of the sources and dates of the data and other information used in the assessment
  - a description of any relevant information that was not available, but would be useful (information gaps)
  - a list of community organizations that collaborated on the CHNA
  - disclosure of any third party that provided technical assistance on the CHNA
  - the analytical methods applied to identify community health needs

- a description of how the hospital organization considered or included information and data from persons representing the broader interests of the community served by the hospital facility
- a prioritized description of all of the community health needs identified through the CHNA, as well as a description of the process and criteria used in prioritizing such health needs
- a description of the existing health care facilities, services and other resources within the community available to meet the community health needs identified through the CHNA

[See Appendix F: CHNA Report Template](#)

### DISSEMINATING THE CHNA

A CHNA is not considered conducted until the written report of its findings (that includes all of the information in the documentation section) is made widely available to the public. Fulfilling the “widely available” requirement requires the following.

- posting the CHNA on a website that clearly informs the reader that the document is available and provides instructions for downloading
- the document is posted in a format that exactly reproduces

the image of the report when accessed, downloaded, viewed and printed

- allows individuals with Internet access to access, download, view and print the report without the use of special hardware or software (other than software that is readily available without a fee)
- the hospital or other organization distributing the report provides individuals requesting a copy of the report to provide the direct web address
- the CHNA must remain widely available to the public until the next CHNA for that hospital is conducted and made widely available

## SECTION THREE: Development and Adoption of an Implementation Strategy

The IRS guidance specifies that an implementation strategy must be adopted for each hospital. According to the IRS, the strategy is defined as a written plan that addresses each of the community health needs that were identified through the assessment. An implementation strategy will address a health need identified through a CHNA for the hospital if the written plan either:

- describes how the hospital facility plans to meet the health need; or
- identifies the health need as one the hospital facility does not intend to meet and explains why the hospital facility does not intend to meet the health need.

In its description of meeting an identified health need, the implementation strategy must tailor the description to the particular hospital facility, taking into account its specific programs, resources and priorities. For example, an implementation strategy could describe the hospital's plans to meet a health need by identifying the programs and resources under development. The implementation strategy also could describe any planned collaboration with governmental, non-profit or other health care organizations in meeting the health need.

The hospital must adopt an implementation strategy to meet

the identified community health needs by the end of the same taxable year in which it conducts the CHNA.<sup>1</sup>

### CONNECTING COMMUNITY HEALTH TO THE HOSPITAL STRATEGIC PLAN

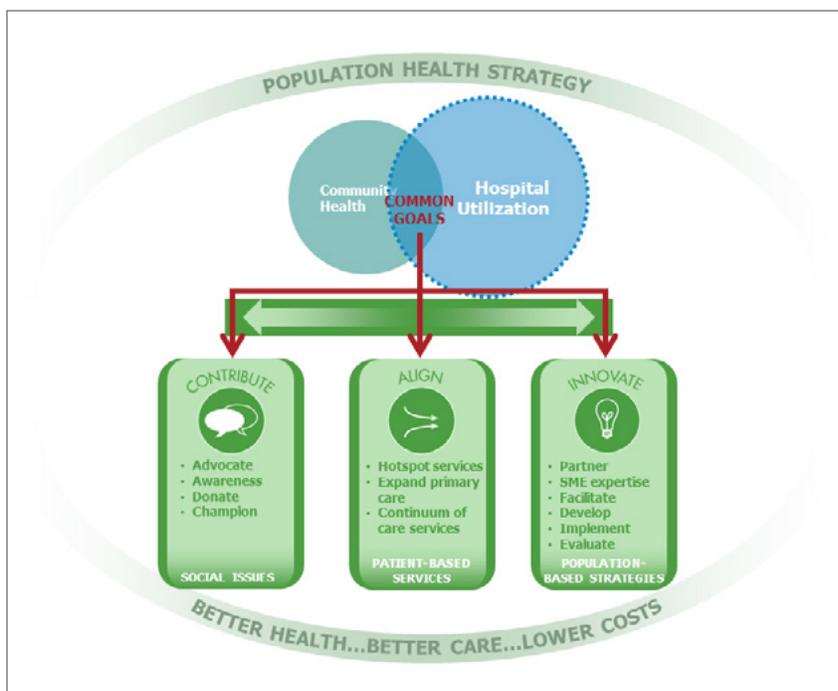
Literature, guidance and national trends strongly advocate for collaboration among community stakeholders for most, if not all, community-based health improvement initiatives. Public health agencies, schools, business, government officials, faith-community and others all have a vested interest in a healthy community. Certainly, this is the intent and focus of national models highlighted as best practices for improving the overall health of a community. Collaboration and innovation are critical to improving some of these very complex health issues influenced by multiple determinants of health, including poverty, education, access, and race or ethnicity. It is unlikely that significant changes will occur without collaboration.

Although collaboration is challenging, it does provide an opportunity to divide and conquer. Each organization should dedicate resources, expertise and effort within their area of influence and coordinate the activities among the partner organizations to develop mutually reinforcing

programs focused on one common goal.

It also is critical to determine your organizational strategy for improving community health outcomes. Different health issues require different strategies. There is a rationale, purpose and benefit for developing a market-based service, or serving only as a funding sponsor. The following questions provide context for determining the best strategy to improve community health outcomes.

- Is it critical the initiative be included on the hospital IRS 990 as part of community benefit?
- Is it efficient to align a community health issue with a current service and market expanded continuity of care without considering the initiative a community benefit?
- Is it important all community benefit contributions also be considered initiatives to improve community health outcomes?
- Is improvement likely if funding is provided, but not personnel or other resources?
- Is participating as a member in a broad, community-based initiative an appropriate role for a particular cause or health issue?



- Is it important the hospital lead an initiative with other invited partners to implement a focused and specific initiative targeting one specific population?

The answers to these questions will help determine the appropriate strategy for each health issue selected for action.

## MEASUREMENT AND EVALUATION

Traditional program evaluation involves a study with very specific and measured interventions for a targeted population. Ideally, such evaluation allows for baseline assessments, control groups and elimination of factors that would threaten the validity of findings. However, communities are complex and dynamic creating significant challenges in program evaluation.

Further, use of mutually reinforcing strategies among multiple stakeholders creates opportunities for efficiency and effectiveness, but reduces the ability to demonstrate how much impact each intervention had on improving the health issue. However, the purpose of most community health initiatives is to demonstrate reasonable evidence of the following,

- deliberate interventions likely are contributing to a positive change on a community health issue
- efficient but not excessive resources are contributing to the positive impact
- the positive change may be sustained or improved with continued effort

To achieve this, it is necessary to develop measures that will monitor activities, progress and change throughout the initiative.

Typically, process and outcome measures are used to monitor progress.

- A **process** measure monitors the effectiveness of program implementation, allowing program revisions as necessary. Process indicators may include the following.
  - type of programmatic activity
  - frequency of service provided
  - size of group receiving service
- An **outcome** measure is used to determine whether the change produced the desired result.
  - short-term examples include immediate organizational policy or program changes enacted as a result of the program
  - long-term examples include measured change, over a period of time, based on program implementation

Process and outcome measures must be specific, measurable, attainable, relevant and time-bound, which often are referred to as SMART criteria. Process measures often must be written specifically for each intervention to effectively monitor the specific program implementation. However, many national resources have reliable and valid indicators for health behaviors and outcomes, which serve as well-written outcome measures. These indicators are established and provide credibility to your initiative and results. Use of national indicators as outcome measures is recommended whenever possible.

It is important to develop an evaluation plan and specific measures on the onset of the initiative. The evaluation plan must include the following.

- what will be measured
- how each measure will be collected (e.g. data, interviews, observation)
- how each measure will be counted
- who collects the data or information
- when, or at what intervals, the data will be collected
- how each measure will be calculated (e.g. totals, averages, ranges)
- how the results will be labeled and identified (e.g. blinded)
- how the results will be shared with the stakeholders (e.g. aggregated by target populations)
- how the results will be shared with the community (e.g. summary report)

In a collaborative initiative, the measures should be the same and shared among all partners. For example, if a hospital and public health agency are sharing responsibility for collecting body-mass biometric data during two school health fairs, the same test, procedures, criteria and environment should be used by both health care organizations to ensure consistent results.

## TIPS FOR SUCCESS

### **Do not expend all of your resources and energy on the assessment.**

- The resources (time, personnel and costs) required to plan and implement community-based initiatives can be significant.

### **Be honest in your intent.**

- There are positive and negative considerations for each type of strategic approach, such as control, recognition, resource commitment, responsibility, politics, goodwill, and partner engagement.
- If you call them ‘patients,’ then it is probably not ‘community health.’ There is a distinct difference between services for individuals and population-based programs.

### **Collaboration is not easy.**

- You are not going to create world peace.

### **Be focused. Prioritize.**

- Commit to no more than three issues.
- It is OK to simply contribute to some causes and take ownership of another.
- Use a structured approach and process for each health issue.

### **Measure and evaluate.**

- If you cannot measure what you are doing, you are not likely to succeed or sustain.
- Develop your measures, methods and approach while you are developing your program.
- Scorecards and trend graphs are effective visual tools to demonstrate your progress.
- You need only a few process and outcome measures.

### **Do not wait for perfection or total commitment; just get started and plan for mid-course changes.**

## SOURCES FOR OUTCOME MEASURES

[Missouri Department of Health and Senior Services, Missouri Information for Community Assessment](#)

[Center for Disease Control, Behavioral Risk Factor Surveillance System](#)

[U.S. Department of Health, Community Health Status Indicators](#)

[Healthy People 2020, Leading Health Indicators](#)

[County Health Rankings](#)

## Contributors

Leslie Porth, Ph.D.-C., R.N., division vice president of strategic quality initiatives, Missouri Hospital Association.

## Suggested Citation

Porth, L., (2015). Completing A Community Health Needs Assessment. <http://www.mhanet.com/strategic-quality>

## References

- <sup>i</sup> Internal Revenue Service. (n.d.). *New requirements for 501(c)(3) hospitals under the Affordable Care Act*. Retrieved from <http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/New-Requirements-for-501%28c%29%283%29-Hospitals-Under-the-Affordable-Care-Act>
- <sup>ii</sup> Goldberg, L. (2015). *IRS issues final rule providing guidance for charitable hospitals*. Issue Brief, Missouri Hospital Association.
- <sup>iii</sup> Joint Committee on Taxation. (2010, March 21). *Technical explanation of the revenue provisions of the “Reconciliation Act of 2010,” as amended, in combination with the “Patient Protection and Affordable Care Act”*. Retrieved from [http://www.irs.gov/irb/2010-24\\_IRB/ar08.html#d0e766](http://www.irs.gov/irb/2010-24_IRB/ar08.html#d0e766)

This form can be completed electronically at <http://www.irs.gov/pub/irs-pdf/f990.pdf>

**SCHEDULE H  
(Form 990)**

**Hospitals**

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to 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](http://www.irs.gov/form990).**

Name of the organization

Employer identification number

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

	Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . .		
<b>b</b> If "Yes," was it a written policy? . . . . .		
<b>2</b> If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
<b>3</b> Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year. <b>a</b> Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free care</i> ? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
<b>b</b> Did the organization use FPG as a factor in determining eligibility for providing <i>discounted care</i> ? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: . . . . . <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %		
<b>c</b> If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
<b>4</b> Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? . . . . .		
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?		
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .		
<b>c</b> If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .		
<b>6a</b> Did the organization prepare a community benefit report during the tax year? . . . . .		
<b>b</b> If "Yes," did the organization make it available to the public? . . . . .		

**7 Financial Assistance and Certain Other Community Benefits at Cost**

<b>Financial Assistance and Means-Tested Government Programs</b>	<b>(a) Number of activities or programs (optional)</b>	<b>(b) Persons served (optional)</b>	<b>(c) Total community benefit expense</b>	<b>(d) Direct offsetting revenue</b>	<b>(e) Net community benefit expense</b>	<b>(f) Percent of total expense</b>
<b>a</b> Financial Assistance at cost (from Worksheet 1) . . . . .						
<b>b</b> Medicaid (from Worksheet 3, column a)						
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b) . . . . .						
<b>d Total</b> Financial Assistance and Means-Tested Government Programs						
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4) . . . . .						
<b>f</b> Health professions education (from Worksheet 5) . . . . .						
<b>g</b> Subsidized health services (from Worksheet 6) . . . . .						
<b>h</b> Research (from Worksheet 7) . . . . .						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8) . . . . .						
<b>j Total</b> Other Benefits . . . . .						
<b>k Total</b> Add lines 7d and 7j . . . . .						

## Appendix B:

# Hospital Community Health Needs Assessment Checklist

Use this checklist to ensure all aspects of your assessment are completed before submitting it to the IRS. Refer to the IRS Form 990 for the questions asked relating to the CHNA.

### Did you indicate what the community needs assessment describes?

- A definition of the community served by the hospital facility.
  - Geography – including counties and ZIP codes
  - Population density
  - Demographics including age, race, ethnicity and socioeconomic status
  - Changes or trends throughout the past 10 years
  - Known major risks for community safety
- Existing health care facilities and resources within the community that are available to respond to the health needs of the community.
- An explanation of how data was obtained.
- The health status of the community including the following
  - Financial barriers to access
  - Other barriers to access
  - Health behaviors
  - Clinical health outcomes
  - Gaps in preventive health access
  - Nutritional status
  - Social factors
  - Behavioral factors
  - Environmental factors
  - Economic factors
- Primary and chronic disease needs and other health issues of uninsured persons, low-income persons and minority groups.
- The process for identifying and prioritizing community health needs and services to meet the community health needs.
- The process for consulting with persons representing the community's interests.
- Information gaps that limit the hospital facility's ability to assess the community's health needs.

### Did you take into account input from persons who represent the community served by the hospital facility?

- Include a description of when and how the individuals were consulted (meetings, focus groups, interviews, surveys, written correspondence, etc.).
- Community leaders who were consulted and/or collaborated in planning and implementation.

### Did you describe how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted?

- Include an explanation of successful and unsuccessful approaches to seek broad-based community input, especially for underserved or high-risk groups within the community.

### Did the hospital take into account input from an organization? Did you identify the organization and provide the name and title of one individual with whom you consulted?

- Did you identify any individual providing input who has special knowledge of or expertise in public health by name, title, affiliation and a brief description of their special knowledge or expertise?

**Was the needs assessment conducted with one or more other hospital facilities? If so, did you list them?**

**Did you contract with one or more third parties to assist in conducting the assessment?**

- Did you disclose the identity and qualifications of the third parties?

**Did you include a prioritized description of all the community health needs identified through the CHNA and a description of the process and criteria used in prioritizing the health needs?**

- List priorities identified through primary and secondary data.
- Other processes used to rank priorities.

**Did you indicate how the needs identified in the assessment were addressed through a separate implementation plan?**

- Any adoption of an implementation strategy to address the health needs of the hospital facility's community.
- Execution of the implementation strategy.
- Participation in the development of a community-wide community benefit plan.
- Participation in the execution of a community-wide community benefit plan.
- Include a community benefit section in operational plans.
- Adoption of a budget for provision of services that address the needs identified in the Needs Assessment.
- Prioritization of health needs in the community.
- Prioritization of services that the hospital facility will undertake to meet health needs in its community.
- Other – please describe. \_\_\_\_\_

**Did all of the identified needs get addressed in the implementation plan? If not, did you provide an explanation of which needs were not addressed and why?**

**Did the implementation strategy become adopted by approval of an authorized governing body of the hospital?**

- Board of trustees/ board of directors
- Committee of the governing board permitted by state law to act on behalf of the governing body
- Other parties permitted by state law to act on behalf of the governing body

**If your hospital collaborated with other organizations in developing the implementation strategy, did the strategy identify the organizations with which you collaborated?**

**Did you make the needs assessment and implementation plan widely available to the public and indicate how it was made available?**

- Posted on a hospital facility's website with clear instructions that it is available and how to download. Or, posted a notice that it is available on another website.
- Available upon request from the hospital facility at no charge.

**Did you attach the adopted implementation strategy to the annual IRS Form 990?**

## *Appendix C:*

### *Sources for Community Health Data*

#### [Missouri Hospital Association Hospital Industry Data Institute, Analytic Advantage®](#)

This rich data source provides authorized users access to hospital-specific discharge data as well as many publicly available sources for community health status.

#### [Community Commons](#)

This site provides an immediate secondary data report, customizable by region and indicators.

#### [Missouri Foundation for Health](#)

The foundation publishes a variety of reports providing data analysis and policy considerations.

#### [Missouri Department of Health and Senior Services](#)

DHSS has an online service providing access to the most current county-level health data.

#### [Centers for Disease Control and Prevention Behavioral Risk Factor Surveillance System](#)

Provides state, county, and select metropolitan and micropolitan statistical area data from surveys that collect information on health risk behaviors, preventive health practices, and health care access primarily related to chronic disease and injury.

#### [U.S. Department of Health and Human Services Community Health Status Indicators](#)

Provides county-specific data and reports on health status indicators. States and counties can use the indicators to check county health status and compare one county to peer counties.

#### [Commonwealth Fund State Scorecard](#)

Uses an interactive map to view state-specific health system rankings and results compared to benchmarks and the number of lives and dollars each state could save by achieving benchmark levels of performance.

#### [Robert Wood Johnson Foundation and University of Wisconsin County Health Rankings](#)

Provides county-by-county health rankings in each of the 50 states, explanations of each health factor and actionable strategies to improve the health of communities across the nation.

#### [Kaiser Family Foundation State Health Facts](#)

Provides health data on more than 700 health topics including demographics, health insurance coverage, health costs, minority health and women's health for all 50 states.

#### [The Partners in Information Access for the Public Health Workforce](#)

Provides a comprehensive compendium of county, state and national data sources.

## Appendix D: Sample Written Survey

[ Organization specific identification, introduction and instructions here ]

1. What is your ZIP code? \_\_\_\_\_
2. Gender?  
 Male     Female
3. What is your race?  
 White     Black or African American     American Indian or Alaska Native     Asian|  
 Hispanic or Latino     Native Hawaiian & Other Pacific Islander     Other \_\_\_\_\_
4. What are the ages of the people who live in your household?  

Yourself					18-24	25-44	45-54	55-64	65+
Person 2	0-35 mos.	3-5	6-12	13-17	18-24	25-44	45-54	55-64	65+
Person 3	0-35 mos.	3-5	6-12	13-17	18-24	25-44	45-54	55-64	65+
Person 4	0-35 mos.	3-5	6-12	13-17	18-24	25-44	45-54	55-64	65+
Person 5	0-35 mos.	3-5	6-12	13-17	18-24	25-44	45-54	55-64	65+
Person 6	0-35 mos.	3-5	6-12	13-17	18-24	25-44	45-54	55-64	65+
5. About how long have you lived in the area?  
 Less than a year     1-2 years     3-5 years     6-10 years     11-20 years     More than 20 years

### HEALTH BEHAVIORS

6. How often do you use seat belts when you drive or ride in a car?  
 Always     Nearly always     Sometimes     Seldom     Never
7. During the past 12 months, have you received a flu shot?  
 Yes     No
8. Have you ever been told by a doctor you had high blood pressure?  
 Yes     No  
 8a. If yes, is any medication currently prescribed for your high blood pressure?  
 Yes     No
9. Have you ever been told by a doctor you should lose weight for health reasons?  
 Yes     No
10. During the past month have you participated in any physical activities or exercise, such as running, walking, golf, etc.?  
 Yes     No  
 10a. If yes, how many times a week do you take part in this activity?  
 1-2 days     3-4 days     5-7 days  
 10b. How many minutes or hours do you usually keep at this activity? \_\_\_\_\_

**11. Are you currently trying to lose weight?**

- Yes       No

**11a. If yes, how are you trying to lose weight? (check all that apply)**

- Eating fewer calories  
 Increasing physical activity  
 Both  
 Other \_\_\_\_\_

**12. Have you smoked at least 100 cigarettes in your life?**

- Yes       No

**12a. If yes, how old were you when you first started smoking regularly? \_\_\_\_\_**

**13. Do you smoke now?**

- Yes       No

**13a. If yes, how many cigarettes do you smoke on an average day? \_\_\_\_\_**

**14. Have you ever been told by a doctor that you have one of the following conditions? (check all that apply)**

- Adult asthma  
 Angina or coronary artery disease  
 Bacterial pneumonia  
 Cancer If yes, type: \_\_\_\_\_  
 CHF (congestive heart failure)  
 COPD (chronic obstructive pulmonary disease)  
 Diabetes or high blood sugar  
 Heart attack  
 High cholesterol  
 Hypertension (high blood pressure)  
 Stroke

**15. Has a child in your household (age 17 or younger) been told by a doctor that they have one of the following conditions? (check all that apply)**

- Asthma  
 Diabetes  
 Overweight or obesity

**16. If a child in your household has asthma, how many times during the past 12 months did you visit an emergency room because of the asthma? \_\_\_\_\_**

**17. Has a child in your household (age 17 or younger) used the following? (check all that apply)**

- Alcohol  
 Drugs  
 Tobacco

**18. Has a child in your household (age 17 or younger) become pregnant?**

- Yes       No

## MEDICAL CARE AND SERVICES

19. Including yourself, how many members of your household are disabled?  
 0       1       2       3 or more
20. Including yourself, how many adults (age 18 or older) in your household are in fair-to-poor health?  
 0       1       2       3 or more
21. Is any child (age 17 or younger) in your household in fair-to-poor health?  
 Yes, 1       Yes, 2 or more       No
22. Are you or any household member a PRIMARY caregiver for an aged, disabled or chronically ill person? (including a parent, spouse or other relative)  
 Yes       No
23. How long has it been since you last visited a doctor for a routine check up? A routine check-up is a general visit, not a visit for a specific injury, illness or condition.  
 Within the past year       Within the past two years       Within the past five years  
 Five or more years ago       Never
24. If your last visit was more than two years ago, is it because you –  
 Do not have a medical condition that requires any care and receive health screenings from another provider service  
 Do not routinely receive any health screenings  
 Could not schedule due to work or personal conflicts with normal business hours  
 Could not afford the payments due, regardless of insurance status  
 Could not arrange transportation
25. If you or a household member have a health care need:  
25a. Do you have a doctor you can go to?     Yes     No  
25b. Do you have a dentist you can go to?     Yes     No  
25c. Do you have a mental health specialist you can go to?     Yes     No  
25d. Do you have a substance abuse counselor you can go to?     Yes     No
26. How many times during the past 12 months have you or any household member used a hospital emergency room? (check only one)  
 None       1-2 times       3-5 times       6 or more times
27. If you or a household member used a hospital emergency room in the past 12 months, was it due to:  
 An injury that required immediate attention  
 An injury that did not require immediate attention but it was the most convenient/only service available  
 An ongoing illness
28. Have you or anyone in your household had any difficulty finding a doctor within the past two years?  
 Yes       No
- 28a. If yes, briefly, why would you say you had trouble finding a doctor?  
 Couldn't get a convenient appointment  
 Didn't know how to get in contact with one  
 Doctor was not taking new patients  
 No transportation  
 Would not accept your insurance  
 Other \_\_\_\_\_

**29. Have you or anyone in your household had any difficulty finding a doctor that treats specific illnesses or conditions in your area within the past two years?**

- Yes       No

**29a. If yes, what kind of specialist did you look for?**

- Bone and joint specialist  
 Cancer specialist  
 Children's specialist  
 Dentist  
 Diabetes specialist  
 Heart specialist  
 Lung and breathing specialist  
 Mental health specialist  
 Nerve and brain specialist  
 Women's health specialist  
 Other \_\_\_\_\_

**29b. Why were you unable to visit the specialist when you needed one?**

- No appointments were available  
 No specialist was available in this area  
 Did not have a car or transportation to get to the office  
 Could not get to the office while they were open  
 Did not know how to find one  
 Could not afford to pay for the specialist  
 Other \_\_\_\_\_

**30. About how long has it been since you had your blood cholesterol level checked?**

- Within the past year       Within the past two years       Within the past five years  
 Over five years ago       Never

**31. Have you ever been told by a doctor or other health care professional that your blood cholesterol level is too high?**

- Yes       No

**32. About how long has it been since your blood was checked for diabetes?**

- Within the past year       Within the past two years       Within the past five years  
 Over five years ago       Never

**33. Have you ever been told by a doctor or health care professional you have high blood sugar or diabetes?**

- Yes       No

**34. How long has it been since you had an exam or screening for colon cancer?**

- Within the past year       Within the past two years       Within the past five years  
 six years or more       Never

**35. How long has it been since your last mammogram for breast cancer?**

- Within the past year       Within the past two years       Within the past five years  
 six years or more       Never

**36. How long has it been since your last breast exam by a doctor or nurse?**

- Within the past year       Within the past two years       Within the past five years  
 six years or more       Never

**37. How long has it been since your last Pap Smear for female-related cancers?**

- Within the past year       Within the past two years       Within the past five years  
 six years or more       Never

**38. What do you think are the most pressing health problems in your community? (check all that apply)**

- Ability to pay for care  
 Alcohol – dependency or abuse  
 Alcohol – underage binge or abuse  
 Drug abuse – prescription medications  
 Drug abuse – illegal substances  
 Cancer  
 Child abuse  
 Cost of health care  
 Domestic violence  
 Lack of health insurance  
 Lack of transportation to health care services  
 Lack of dental care  
 Lack of prenatal care  
 Mental health  
 Obesity in adults  
 Obesity in children and teenagers  
 Prescription medication too expensive  
 Teen pregnancy  
 Tobacco use/smoking among adults  
 Tobacco use/smoking among teenagers  
 Other \_\_\_\_\_

**39. What medical services are most needed in your community? (check all that apply)**

- Adult primary care services  
 Alcohol and drug abuse treatment  
 Cancer treatment  
 Counseling/mental health services  
 Diabetes care  
 Emergency/trauma care  
 Heart care services  
 Orthopedic care (bone and joint)  
 Pediatric services  
 Women’s services, such as obstetrics/gynecological services  
 Other \_\_\_\_\_

**40. Please check the types of health education services most needed in your community?**

- Alcohol abuse  
 Alzheimer’s disease  
 Asthma  
 Cancer screening  
 Child abuse/family violence  
 Diabetes  
 Diet and/or exercise  
 Drug abuse  
 HIV/AIDS  
 Sexually transmitted diseases  
 Smoking cessation and/or prevention  
 Stress management  
 Other \_\_\_\_\_

41. What health or community services should [Hospital Name] provide that currently are not available?

---

---

---

---

42. What ideas or suggestions do you have for improving the overall health of the area community?

---

---

---

---

### SOCIAL AND ECONOMIC FACTORS

43. What is your highest level of education?

- Left high school without a diploma       High school diploma       GED  
 Currently attending or have some college       Two-year college degree  
 Four-year college degree       Graduate-level degree

44. Including yourself, how many adults in your household are retired?

- None     1     2     3     4 or more

45. Including yourself, how many adults (18+) in your household are employed full time, year-round?

- None     1     2     3     4 or more

46. How many household members are currently covered by health insurance?

Number of adults covered by health insurance: \_\_\_\_\_

Number of children covered by health insurance: \_\_\_\_\_

Number of household members not covered by insurance: \_\_\_\_\_

47. If you or members of your household have health insurance coverage, how is it obtained? (check all that apply)

- Medicare A  
 Medicare B  
 Medicaid  
 Through a retirement insurance plan  
 Through an employer's health insurance plan  
 Veterans' Administration  
 Privately purchased

47a. Do any of these insurance policies provide dental coverage?

- Yes     No

47b. Do any of these insurances pay for prescription drugs?

- Yes, with co-payment       Yes, with no co-payment       No

47c. Are medical, dental or prescription co-pays a large enough problem that you postpone or go without services or prescriptions?

- Yes     No

**48. Do you have trouble getting transportation to health care services?**

- Yes       No

**48a. How many miles do you travel, one way:**

- |                            |                              |                               |                                |                                |                              |
|----------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|
| To see a doctor?           | <input type="checkbox"/> 1-5 | <input type="checkbox"/> 6-10 | <input type="checkbox"/> 11-20 | <input type="checkbox"/> 21-30 | <input type="checkbox"/> >30 |
| To a hospital?             | <input type="checkbox"/> 1-5 | <input type="checkbox"/> 6-10 | <input type="checkbox"/> 11-20 | <input type="checkbox"/> 21-30 | <input type="checkbox"/> >30 |
| To school or job training? | <input type="checkbox"/> 1-5 | <input type="checkbox"/> 6-10 | <input type="checkbox"/> 11-20 | <input type="checkbox"/> 21-30 | <input type="checkbox"/> >30 |
| Child care                 | <input type="checkbox"/> 1-5 | <input type="checkbox"/> 6-10 | <input type="checkbox"/> 11-20 | <input type="checkbox"/> 21-30 | <input type="checkbox"/> >30 |
| Job                        | <input type="checkbox"/> 1-5 | <input type="checkbox"/> 6-10 | <input type="checkbox"/> 11-20 | <input type="checkbox"/> 21-30 | <input type="checkbox"/> >30 |

**49. Counting all income sources from everyone in your household, what was the combined household income last year? (check only one)**

- Less than \$20,000
- \$20,000 - \$29,999
- \$30,000 - \$39,999
- \$40,000 - \$49,999
- \$50,000 - \$59,999
- \$60,000 - \$69,999
- \$70,000 - \$79,999
- \$80,000 - \$89,999
- \$90,000 - \$99,999
- \$100,000 - \$199,999
- \$200,000 or more

**PHYSICAL ENVIRONMENT**

**50. How would you describe your housing situation? (check only one)**

- Own a house or condo
- Rent a house, apartment or room
- Living in a group home
- Living temporarily with a friend or relative
- Multiple households sharing an apartment or house
- Living in a shelter
- Living in a motel
- Living in senior housing or assisted living
- Other (explain) \_\_\_\_\_

**51. Household issues**

Some of the following may have been a problem for you or someone in your household. If it has been a problem in your household during the past 12 months, please tell us how much of a problem it has been. (check one on each line)

**Adult substance abuse (alcohol or legal medications)**

- Not a problem     Minor Problem     Major Problem     Don't know

**Adult substance abuse (illegal drugs)**

- Not a problem     Minor Problem     Major Problem     Don't know

**Youth substance abuse (alcohol, drugs, etc.)**

- Not a problem     Minor Problem     Major Problem     Don't know

**Caring for an adult with disabilities**

Not a problem    Minor Problem    Major Problem    Don't know

**Caring for a child with disabilities**

Not a problem    Minor Problem    Major Problem    Don't know

**Child abuse**

Not a problem    Minor Problem    Major Problem    Don't know

**Physical violence against adults**

Not a problem    Minor Problem    Major Problem    Don't know

**Depression**

Not a problem    Minor Problem    Major Problem    Don't know

**Not having enough money for food**

Not a problem    Minor Problem    Major Problem    Don't know

**Not able to afford nutritious food (fresh vegetables and fruits)**

Not a problem    Minor Problem    Major Problem    Don't know

**Not able to afford transportation**

Not a problem    Minor Problem    Major Problem    Don't know

**Not having enough money to pay for housing**

Not a problem    Minor Problem    Major Problem    Don't know

**Not having enough money to pay the doctor, dentist or pharmacy**

Not a problem    Minor Problem    Major Problem    Don't know

**Not having enough money to pay for mental health counselor**

Not a problem    Minor Problem    Major Problem    Don't know

**Use of tobacco products**

Not a problem    Minor Problem    Major Problem    Don't know

**Not being able to find or afford after-school child care**

Not a problem    Minor Problem    Major Problem    Don't know

**Sexual abuse**

Not a problem    Minor Problem    Major Problem    Don't know

**Teen pregnancy**

Not a problem    Minor Problem    Major Problem    Don't know

**Other issues (explain)** \_\_\_\_\_

# *Appendix E:*

## *Sample Focus Group Questions*

### COMMUNITY HEALTH NEEDS ASSESSMENT

#### **Introduction and Purpose**

#### **Question 1: What is your vision for a healthy community?**

Ask community members to share their ideas of a healthy community. What is healthy about their community and what is unhealthy?

#### **Question 2: What is your perception of the most serious health issues facing this community?**

Ask community members to share specific concerns. Keep this conversation focused and do not allow the conversation to digress into a venue for complaints.

#### **Question 3: What is your perception of the most beneficial health resources or services in this community?**

Ask community members to share specific examples.

#### **Question 4: What is your perception of the hospital overall and of specific programs and services?**

Community members' views will identify opportunities for improving current programs and services, as well as highlight service and program gaps.

#### **Question 5: What is your perception of the physician and medical services?**

Community members' views will identify opportunities for improving current medical services, as well as highlight service gaps.

#### **Question 6: What can the hospital do to improve health and quality of life in the community?**

This question may be the most important, because it elicits ideas for how to improve services and relationships in the community and provide direction for new activities or strategies.

*Adapted from: Rural Health Works, Retrieved from <http://ruralhealthworks.org/wp-content/files/2a-MSTR-CHNA-Template-APPs-F-J-FINAL-Dec-2011-scan-copy.pdf>*

# Appendix F:

## CHNA Report Template

### SECTION 501(R)

The following provides a template for the report sequence and general descriptions of information to include in your community health needs assessment report. This template is based on the IRS 501 (r)(C)(A) guidance provided in Notice 2011-52. This template addresses only the CHNA report; it does not include required components for the implementation plan.

#### ABOUT THIS TEMPLATE

This template is designed to provide a table of contents and detailed outline of required information in a CHNA report. This template offers one example of a logical sequence for the required information, but this should not be considered the only format option. There is no required or suggested length for this report.

The template format and content have not been reviewed or approved by the IRS or other governmental authority but are based on currently available information. Revisions or further clarification from the IRS may result in modification of this template.

The following should be considered when writing your report.

- The report should include a table of contents and clear section headings and subheadings.
- All data should be clearly sourced.
- The CHNA report must be widely disseminated to the public, including those with limited Internet access, in order to be considered complete and conducted, as determined by the IRS' definition.
- It is important to write succinctly.
- Ensure detailed information is easily understood to non-health care readers.
- Appendices with additional details are encouraged to supplement the report.
- The use of graphs, maps and tables are encouraged for some sections of the report.

The template below provides both the recommended outline, in bold, and suggestions, in italics.

#### Table of Contents and Recommended Content

##### I. Executive Summary

###### *Considerations*

*This section should be limited to one or two pages and include the following.*

- *a short description of the community*
- *a short description of the overall CHNA process, including:*
  - *time frame from beginning to completion*
  - *key partners*
  - *the source for public health input*
  - *the process for seeking input from the medically underserved, chronically ill and low-income populations*
  - *very short description or list of key sources of secondary data*
  - *very short description of process for primary data collection*
- *list of identified health issues based on secondary and data analysis*
- *short description of process to prioritize the health issues, including a list of key partners that participated*
- *a summary list of those health issues prioritized for action*
- *contact information for questions or involvement*
- *signature of the CEO or chair of the governance structure*

## **II. Community Health Needs Assessment: Community Defined**

- a. description of the community served by the hospital facility**
  - i. geography**
    - 1. list of counties**
    - 2. ZIP codes**
    - 3. square miles**
  - ii. population (may include additional information as an appendix)**
    - 1. total**
    - 2. population density**
    - 3. at-risk (description and estimated percentage of population), source**
    - 4. demographic description**
  - iii. unique community characteristics**
    - 1. colleges, tourism, etc.**
  - iv. other health services available in the same community area**
    - 1. federal designation for medically underserved**
    - 2. community health center**
    - 3. other hospitals, specialty providers**

### *Considerations*

*This section should succinctly present the community served by the hospital. Several concise tables, maps and graphs would be appropriate. However, it is important to only include important and relevant information. Include a narrative summary of the demographic information. Additional geographic and population data may be included in an appendix.*

*The unique community characteristics should be in narrative format and should help the reader to better understand the community. What makes it special or unique? What makes the citizens proud of their community? This section does not need to be lengthy but should be compelling.*

*A short description and list of other key health services available in the same community area should be included in this section. This information should help the reader understand the broader health care community. Lengthy lists of community health resources may be appropriate for an appendix.*

## **III. Community Health Needs Assessment: Process**

- a. a description of the process and methods used to conduct the assessment including:**
  - i. identification of the personnel involved in planning by title, organization**
  - ii. description of the overall planned approach for developing and conducting the assessment**
  - iii. description of the process used to collect secondary data**
  - iv. description of the process used to develop and collect primary data**

### *Considerations*

*This section is very important for compliance. The information presented throughout Section III will provide evidence of a comprehensive and systematic approach to the CHNA. Throughout this section, clearly identify participation and input from community partners, hospital leaders, citizens and public health experts. If that list is extensive, include the key participants in this section and refer to Section IV. Any tool used to collect primary data should be included as an appendix. The public health expert or faculty from an area college may be able to review this section and provide specific guidance.*

- b. data and information sources for secondary data**
  - i. agency or organization**
  - ii. retrieval date**
  - iii. year of data available and used**
  - iv. Web address**
  - v. rationale for use of these data sources**
- c. data and information sources for primary data collection**
  - i. description of type of methodology (interviews, survey, focus group)**
  - ii. rationale for methodology selection**
  - iii. setting(s) of primary data collection**
  - iv. list specific target populations**
  - v. response rate by setting and population (number interviewed, numerator and denominator of surveys sent and returned — include percentage and actual numbers)**
  - vi. description and list of successful approaches and identification**
  - vii. description and list of barriers, challenges and unsuccessful approaches**
  - viii. Note: Section IV will provide more detail on broad input from the community.**

*Considerations*

*This section is very important for compliance. In this section, clearly identify very specific and detailed information. The format likely will be short narrative passages with dot points and lists. Do not make the reader sort through lengthy narrative; this information may be succinctly written. However, it is essential for compliance that all relevant information be included. Efforts to gather information from and about the medically underserved, low-income, chronically ill or unique subgroups in the community should be thoroughly described.*

*A copy of the survey tool should be included in the appendix. If your community has a significant population of limited-English proficient citizens, a translated version of the report or key sections should be considered.*

*The public health expert or faculty from an area college may be able to review this section and provide specific guidance.*

- d. analytical methods used to identify the community health needs**
  - i. description**
  - ii. statistical tests or processes**
  - iii. stakeholders and partners that participated in the prioritization process**
  - iv. methodology for selection including group consensus processes**

*Considerations*

*This section is perhaps one of the most difficult for practitioners. Hospital or other IT staff may have experience in basic statistical tests beneficial in assessing the primary data. Most secondary sources of data include some descriptive statistics, although this information often is separate from the key fact sheets.*

*The description of how the group achieved consensus should include how participation and input from community partners, hospital leadership, citizens and public health experts was incorporated into this process. If the participant list is extensive, include the key participants in this section and refer to Section IV. If specific process tools were used, identify and describe those tools. It also may be appropriate to include a sample tool as an appendix. The public health expert or faculty from an area college may be able to review this section and provide specific guidance.*

- e. **gaps in information that limited the ability to assess the community served**
  - i. **description and list of specific gaps**
- f. **community organizations that collaborated or contributed to the CHNA**
  - i. **list by organization**
  - ii. **identify personnel by name, title, credentials**
- g. **identification of third-party agents to assist with the CHNA, including qualifications; describe the outside party's specific role and products developed**

*Considerations*

*This section is very important for compliance. It is acceptable and encouraged that gaps in information be identified and explained. It may not be possible to collect specific information on specific topics. Documenting gaps demonstrates an understanding about the issue and efforts to gather information. It is important to note that health topics that are deemed important through group input but lack data define that the issue still should be included in the prioritization of health issues.*

*If any consultants, faculty from area colleges or other third-party agents assisted with the CHNA, specific information must be included in this section.*

**IV. Community Health Needs Assessment: Input from Community**

- a. **description of how the hospital sought input from broad interests in the community**
  - i. **target populations, including lower socioeconomic status, chronically ill, medically underserved; for each list include:**
    - 1. **what methods (focus groups, meetings, surveys, interviews)**
    - 2. **when (dates and association with other events)**
    - 3. **locations**
  - ii. **representative organizations (may repeat Section II.f)**
    - 1. **name**
    - 2. **title**
    - 3. **organization**
    - 4. **describe the nature of representation: what organizations, populations and qualifications represent this population**
    - 5. **describe leadership role, if applicable**
  - iii. **individual(s) included with expertise in public health (may repeat Section II.f)**
    - 1. **name**
    - 2. **title**
    - 3. **affiliation(s)**
    - 4. **brief description of individuals knowledge or expertise**
    - 5. **describe leadership role, if applicable**

*Considerations*

*In this section, clearly identify participation and input from community partners, hospital leaders, citizens and public health experts. The description of how input was sought and collected from the stakeholders and citizens, especially the lower socioeconomic status, medically underserved and chronically ill, should be thoroughly described. It will be important to reiterate how each contributed and at which phases in the assessment.*

*If your community has a significant population of limited-English proficient citizens, it is important to include a description of the methods used to seek input from this population.*

*This is this section that should include all detailed information about partnering organizations and individuals. If that list is extensive, include the key participants in this section and then list all participants and their required information in an appendix.*

*This section may be written as a short narrative and then may include a roster-format with the above information, either in the report or as an appendix.*

- V. Community Health Needs Assessment: Findings (Note: this section will complement the implementation plan.)**
- a. identified health issues through assessment process**
  - b. process to prioritize health issues**
    - i. description of process**
    - ii. use of any tools (e.g. prioritization matrix)**
  - c. list of priority health issues identified and description of why these issues were identified**
  - d. description of rationale used not to address health issues**

*Considerations*

*This section is very important for compliance. In this section, clearly identify very specific and detailed information; it is essential for compliance that all relevant information be included. This section should be used to establish the foundation for the implementation plan. The format likely will be narrative passages; however, do not make the reader sort through lengthy narrative. This section should be compelling for the reader.*

*The public health expert or faculty from an area college may be able to review this section and provide specific guidance.*

- VI. Resource Inventory**
- a. description of existing health care facilities within the same community description, including specialty services**
  - b. other resources available to meet the community health needs identified**
  - c. other resources available to meet the priority community health needs**

*Considerations*

*This section should include succinct but complete inventories of available resources. If the list is too extensive, include key resources in this section and the full listing as an appendix.*

- VII. Community Health Needs Assessment: Dissemination Plan**
- a. description and date of report release to public**
  - b. list of websites, including URL**
  - c. describe the process to provide printed copies upon request**
  - d. describe the process to share information with the broad community, including the medically underserved, chronically ill and lower socioeconomic populations**

*Considerations*

*Efforts to disseminate the report to the public and to medically underserved, low-income, chronically ill or unique subgroups should be thoroughly described. This section is very important for compliance. In this section, clearly identify very specific and detailed information. The format likely will be short narrative passages with dot points and lists. Do not make the reader sort through lengthy narrative. It is essential for compliance that all specific methods and exact locations (websites or geographic) of the report be listed in addition to the instructions for obtaining a printed copy.*

*If your community has a significant population of limited-English proficient citizens, a translated version of the report (or key sections) should be considered.*

## **VIII. Appendices**

- a. model or approach for CHNA process (e.g. the county health rankings model)**
- b. additional demographic or population information**
- c. additional secondary reports, maps and graphs**
- d. primary data collection tool (e.g. survey)**
- e. summary of primary data analysis**
- f. tools used to prioritize health issues**
- g. complete community resource inventory**

### *Considerations*

*This section should be very neatly and carefully ordered to provide the reader immediate access to more detailed information that is not included in the report. Each document should be labeled as a separate appendix. The appendices provided throughout this template only are suggestions; there are no specific requirements for appendices.*

## **TIPS FOR CREATING GRAPHS AND TABLES**

Each graph or table should be able to stand alone and provide complete information without explanation. There are many options to embellish graphs; use these options sparingly because a simple, clear, concise graph often is more effective at displaying data than a highly intricate, colorful graph. The following tips and resources will provide additional information.

- Consider your audience: what is the point you are trying to convey?
- Check the data, verify the accuracy and completeness.
- Include a legend, unless the graph is very basic.
- Explain encodings: a color code is only helpful with a key.
- Label axes, even if it seems obvious to you.
- Include units of measure in the graph. If this becomes too cluttered, you may have too many data points.
- Include data sources and dates.

## **REFERENCES**

Goldberg, L. (2015). *IRS issues final rule providing guidance for charitable hospitals*. Issue Brief, Missouri Hospital Association.

Internal Revenue Service. (n.d.). *New requirements for 501(c)(3) hospitals under the Affordable Care Act*. Retrieved from <http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/New-Requirements-for-501%28c%29%283%29-Hospitals-Under-the-Affordable-Care-Act>

Internal Revenue Service. (2010). *Notice and request for comments regarding the community needs assessment requirements for tax-exempt hospitals*. Notice 2011-52. Retrieved from [http://www.irs.gov/irb/2011-30\\_IRB/ar08.html](http://www.irs.gov/irb/2011-30_IRB/ar08.html)





© 2015 Missouri Hospital Association  
P.O. Box 60 • Jefferson City, MO 65102-0060 • [www.mhanet.com](http://www.mhanet.com)