

COMMUNITY HEALTH NEEDS ASSESSMENT

experience **expertise** // The Affordable Care Act requires hospitals to conduct Community Health Needs Assessments (CHNAs) every three years. Most hospitals completed their initial CHNA during calendar year 2013. As illustrated below, though, some early adopters will have to complete their next CHNA during calendar year 2015. Even those who didn't perform their first CHNA early might need to start planning for the second within the next year. **BKD can help.** Our multistep process helps hospitals and health systems follow applicable IRC 501(r) rules and regulations. **Experience how our expertise can help your organization conduct an IRS-compliant CHNA.**



CHNA Due Dates			
	Due Date of Initial CHNA Under Affordable Care Act	Due Date of Second CHNA & Implementation Strategy Under Affordable Care Act	Recommended Date for Second CHNA to Begin
Original Adopters:	12/31/2013	12/31/2016	1/1/2016
Original Adopters:	9/30/2013	9/30/2016	10/1/2015
Original Adopters:	6/30/2013	6/30/2016	7/1/2015
Early Adopters:	12/31/2012	12/31/2015	1/1/2015
Early Adopters:	9/30/2012	9/30/2015	10/1/2014
Early Adopters:	6/30/2012	6/30/2015	7/1/2014

**SOLUTIONS**

When it comes to CHNAs, one size doesn't fit all. That's why BKD has developed a modified approach that can be scaled to any size hospital or health system. It starts with a base model that includes:

- Strategizing and planning
- Researching and analyzing the community
- Identifying and prioritizing community health needs
- Recommendations, 501(r) compliance and report preparation

Beyond the base model, we work with clients to determine the method of gathering community input that is most appropriate for their circumstances. Our flexibility allows us to deliver value using methods such as:

- Key stakeholder interviews
- Focus groups
- Community surveys
- CHNA advisory groups

**EXPERTISE**

BKD has personnel in 35 offices in 16 states. Health care is our largest industry, and we serve approximately 1,050 hospitals and health systems across the country.

Our health care professionals:

- Understand rural and complex multihospital health systems
- Understand the financial implications of applying community action plans
- Have regulatory and reimbursement experience
- Understand IRS Form 990 Schedule H, community benefit reporting, financial statement reporting and federal/state cost report requirements
- Have experience with community benefit tracking software, e.g., Community Benefit Inventory for Social Accountability or Community Benefits Tracker

1050 CLIENTS 

**Experience a clear point of view** with a firm that works with approximately 1,050 hospitals and health system clients and has professionals focused on the health care industry.

# COMMUNITY HEALTH NEEDS ASSESSMENT

- Offer guidance on selecting and developing community benefit teams
- Assist with implementation plan development as well as tools for monitoring action steps

## APPROACH

Centers for Disease Control and Prevention guidance and other public health literature suggest the desired framework for community health improvement is a unified approach to support multiple stakeholders, including hospitals, public health departments and other community sectors. Successful partnerships among multiple sectors can leverage public and private resources to develop and implement effective, coordinated and nonredundant initiatives to improve community health.

In response to these recommendations, BKD has modified its CHNA process in the following ways:

- An implementation strategy scorecard has been developed to help hospitals evaluate the effectiveness of their current strategies, assess whether strategies are appropriately leveraged and identify community partners. The scorecard aids in communications regarding a hospital's community benefit activities, provides a concise evaluation of a hospital's initial implementation strategy and serves as the starting point for a hospital's upcoming CHNA.

- The process for the upcoming CHNA can be tailored to use a CHNA Advisory Group comprising community stakeholders to gather community input and plan and develop a community implementation strategy. This approach will help organizations foster collaboration and coordination among stakeholders, instead of fragmented programs.

BKD designed the entire process to be cost-effective, achieve 501(r) compliance and document:

- The community the hospital facility serves
- The process and methods used in the assessment
- How the hospital considers input from those representing the interests of the community served
- Prioritized community health needs identified in the CHNA
- Existing community health care facilities and other resources available to meet the community's health needs

1:6 PARTNER:STAFF 

With a partner-to-staff ratio lower than the average for national firms, you'll have access to partners and **experience personal communication.**

**BKD THOUGHTWARE®**  // articles  // emails  // presentations  // videos  // webinars

[bkd.com](http://bkd.com)

**BKD**  
CPAs & Advisors

FOR MORE INFORMATION // For a complete list of our offices and subsidiaries, visit [bkd.com](http://bkd.com) or contact:

Kim Scifres // Director  
502.581.0435 // [kscifres@bkd.com](mailto:kscifres@bkd.com)