Understanding and awareness of the foundation of support necessary in establishing partnerships is an essential piece of any successful community assessment and planning. This section explores collaboration between nonprofit hospitals and communities, and how the CHNA process can benefit both.

Through community benefit programs and health promotion activities nonprofit hospitals strive to improve the health of the communities they serve. The 2010 Patient Protection and Affordable Care Act (ACA), requires nonprofit hospitals, accredited public health departments, and federally qualified health care centers (FQHCs) to address community benefits, conduct a Community Health Needs Assessment (CHNA) of the community it serves, and to adopt implementation strategies that meet the needs identified by the assessment. To maintain their 501(c)(3) tax-exempt statuses recognized by the Internal Revenue Service, hospitals must complete a CHNA every three years in tax years after March 23, 2012. The ACA also authorizes tax penalties for failing to comply with the new requirements.1

The Catholic Health Association, a longstanding nonprofit association who has worked to address the health of the communities it serves, is a leading resource utilized by the federal government in construction of IRS requirements for a CHNA. It defines a CHNA as “a systematic process involving the community to identify and analyze community health needs and assets in order to prioritize these needs and to plan and act upon unmet community health needs.”2

A nonprofit designation offers a number of financial benefits, including an exemption from federal income tax and the ability to have tax-exempt bonds issued on their behalf. Many states and municipalities also provide non-profit hospitals with exemptions from property, sales, and other taxes. As a result of the ACA, this tax benefit comes with the responsibility that hospitals provide certain benefits to the communities they serve.

**COMMUNITY HEALTH STATUS ASSESSMENT CAN BE AMONG THE MOST POWERFUL COMMUNITY DEVELOPMENT/ COMMUNITY HEALTH IMPROVEMENT TOOL WE HAVE AVAILABLE. A WELL-ORGANIZED COMMUNITY ASSESSMENT CAN BE THE FOCAL POINT AND CATALYST FOR TREMENDOUS COMMUNITY CHANGE.**

James Burdine, Texas A&M School of Rural Public Health3

The CHNA process offers an opportunity for the entire community to work together to improve the health environment. Establishing community partnerships, by creating and sustaining meaningful relationships between hospitals, community leaders and stakeholders, may impact health and health care in the community. The CHNA process, whether by a community coalition or a hospital, identifies community health needs; this provides an avenue for successful collaboration and project development in support of community engagement and benefit to address those needs. Adopting a strategy to address those needs provides hospitals with a valuable opportunity to work together with community partners to identify an improvement plan for improving health, quality of life, and the community’s vitality.
REQUIREMENTS OF AN IRS DRIVEN CHNA
The CHNA, per IRS requirements, must reflect input from persons who “represent the broad interests of the community served” by the hospital facility, “including those with special knowledge of or expertise in public health,” and be made “widely available” to the public. The hospitals, FQHC’s, and accredited health departments must have a written plan for meeting the needs identified in the CHNA.

The CHNA should include descriptive information of the following:

• Community demographics defined by geographic location
• Criteria, process, and methods used in assessment and needs prioritization
• Existing health care facilities
• Plans for collaboration with other entities
• When and how it will be adopted by the hospital governing body

CHNA, COLLECTIVE IMPACT, AND COMMUNITY BENEFIT
Collective impact is more rigorous and specific than collaboration; it is the commitment of organizations from different sectors to coordinate services and work together to address specific community issues using a common agenda and alignment of efforts to create lasting change. Collective impact holds great promise for communities to create sustainable solutions and answer needs identified in a CHNA. It allows various organizations to work together on a common agenda to address issues and create deliberate, geographically focused, and evidence-based impact that they would not be able to achieve on their own.

Community benefit efforts are activities or programs subsidized by local health care organizations toward public health interventions for the express purpose of improving community health. Non-profit hospitals provide benefits to their community through the promotion of health in its community. To better meet the health needs in the community, hospitals can maximize the value of community benefit through collective impact and enhance the work of community partners. Community benefit programs seek to achieve objectives such as improving access to health services, enhancing public health, and relief of a government burden to improve health.

COMMUNITY HEALTH NEEDS ASSESSMENT BENEFITS
The ultimate goal of not-for-profit health care organizations is to improve the health of the communities they serve. But the benefits of the IRS requirements go beyond improving health — they include enhanced accountability for hospitals, more effective use of resources, and building community capacity and engagement in addressing health issues.

According to the Catholic Health Association, community benefits also must meet at least one of these community benefit objectives:

• Improve access to health care services
• Enhance the health of the community
• Advance medical or health care knowledge
• Relieve or reduce the burden of government or other community efforts

Collaboration on a community health needs assessment offers multiple benefits to hospitals, communities, and others. These benefits include:

• Understanding of community need
• Sharing of data and expertise
• Recognizing common goals and common vision
• Increasing the quality and consistency of the assessment process
• Creating shared accountability for community outcomes
• Partnership development
• Preventing “engagement fatigue” among community partners
Hospitals help strengthen the CHNA process through the provision of financial resources and workforce capacity that communities may lack. Hospitals also can provide communities access to specific datasets to support assessments and engage local health care professionals who communities may not have access to.

Health care organizations have a long tradition of working to improve community health through community benefit activities. As the field of community benefit has matured and become more science-based, community benefit leaders have recognized the importance and necessity of impacting their community’s needs. To make a difference on the health of the communities they serve, they need a systematic approach to assessing community needs and planning community benefit programs.

GUIDING PRINCIPLES FOR PLANNING AND REPORTING COMMUNITY BENEFIT

The following principles, detailed by the Catholic Health Association, explain the core beliefs that reinforce not only community benefit programs but also guide the assessment and planning processes.

• Those who live in poverty and at the margins of our society have a moral priority for services. While assessments will look at the health needs of the overall community, low-income and other disadvantaged people deserve special attention and priority. Their needs should be a top priority and implementation strategies should include interventions to address these needs.

• Nonprofit health care has a responsibility to work toward improved health in the communities they serve. Assessment results and the implementation strategy must be put into action to ensure that the community and community partners are achieving their ultimate goal — improved community health.

• Health care facilities should actively involve community members, organizations, and agencies in their community benefit programs and create a foundation for coordinated efforts to improve community health.

• Health care organizations must demonstrate the value of their community service. Those committed to improving community health want to know that hospitals are aware of the major needs of the community and that their community benefit planning takes into account these needs.

• Community benefit programs must be incorporated throughout health care organizations. All CHNA results should be integrated within the strategic and operational plans of the organization.

WHAT IS AN IMPLEMENTATION STRATEGY?

The Catholic Health Association defines an implementation strategy as “the hospital’s plan for addressing community health needs, including health needs identified in the community health needs assessment. The implementation strategy is also known as the hospital’s overall community benefit plan.”

Hospitals must adopt an implementation strategy to meet needs identified during the assessment. The plan must be adopted by the end of the SAME tax year in which it conducts that CHNA. This strategic plan:

• Links directly with CHNA
• Provides a prioritized list of community health needs
• Describes how the hospital plans to meet these health needs
• Must explain the hospital’s plan to not meet certain needs
• Supports strategies, planning, research, and analysis of community input
• Identifies programs, resources, and collaborators

The implementation strategy will need to be updated as new information becomes available; changes in community needs, changes in resource availability, and the effectiveness of the implementation strategy and supporting programs.

NEXT STEPS

There is much known about community health improvement, however, there is more to learn. The CHNA tools and resources in the South Dakota Good & Healthy Community Health Needs Assessment and Improvement Planning Toolkit can assist health care organizations in the community assessment process and engaging communities to support a community benefit framework.
CONCLUSION
Community benefits of the IRS requirements go beyond improving health – they include enhanced accountability for hospitals, impact and benefit for the community, more effective use of resources, and building community capacity and engagement in addressing health issues. Hospitals, health departments, and community partners can work together to assess community health needs and create a plan for addressing those needs. A successful collaboration will ensure that resources are used efficiently and effectively to improve the health of all members of the community.

Effectively integrating community prevention into health services delivery will be critical to health reform implementation and overall efforts to expand coverage, improve quality, and reduce costs. For example, having access to healthy community environments and social supports increases the ability of patients to follow through on recommended chronic disease management regimens such as engaging in regular physical activity or changing dietary habits. This can improve health outcomes and decrease the need for other medical interventions. Community prevention and improvement planning complements medical care through actions to improve the physical and social environment in which people live, work and play, and by investing in policies and infrastructure that support safe, healthy communities.

The South Dakota Department of Health (SDDOH) is committed to provide resources, technical assistance, and information to assist communities, hospitals, and FQHC’s working together on comprehensive health assessment and improvement planning. This collaboration between stakeholders and partners not only supports the community assessment process but provides an organizational framework for health improvement.
Resources
There is a wealth of information and resources available for communities, partners, and non-profits collaborating on a community assessment. The list below is a sampling of them.

<table>
<thead>
<tr>
<th>Collective Impact and Community Benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective Impact: Catholic Health Association.</td>
</tr>
<tr>
<td>Community Benefit Program Memos and Planning Templates: Catholic Healthcare West.</td>
</tr>
<tr>
<td>Community Benefit Planning: Strengthening Commitment to Mission: VHA Inc.</td>
</tr>
<tr>
<td>Community Benefit Categories Worksheet - FY2004 Community Benefit Inventory: VHA Mountain States.</td>
</tr>
<tr>
<td>Community Benefit Tools for Success: Hospital and Health Networks.</td>
</tr>
<tr>
<td>Association for Community Health Improvement</td>
</tr>
<tr>
<td>Health, Research, and Educational Trust</td>
</tr>
<tr>
<td>Affordable Care Act - Other Organizations: IRS.</td>
</tr>
</tbody>
</table>

References