



POSITION STATEMENT

COMMUNITY HEALTH NEEDS ASSESSMENTS & HEALTH IMPROVEMENT PLANNING

ISSUE

Iowa's established community health needs assessment process for local boards of health needs to be integrated with federal requirements for nonprofit hospitals to conduct community health needs assessments.

BACKGROUND

Iowa has a 20-year history of assessing community health needs. Every five years, local boards of health lead a community-wide discussion with stakeholders and residents about their community's health needs and identify strategies to address those needs. The process, Community Health Needs Assessment and Health Improvement Plan (CHNA & HIP), is a fundamental piece of statewide health planning and represents local action to promote and protect the health of Iowans.

Local action is premised on a regular and systematic assessment of community health problems and services, a responsibility of local boards of health and a core function of public health (Iowa Administrative Code, Chapter 77). Local boards of health take the lead in securing a commitment from diverse stakeholder groups including local health care providers (e.g., hospitals, clinics, practitioners) for participation in local CHNA & HIP processes.

Section 9007 of the Patient Protection and Affordable Care Act (ACA) revised the federal community benefits tax requirements for nonprofit hospitals. To qualify for tax-exempt status with the Internal Revenue Service (IRS), hospitals must conduct a community health needs assessment (CHNA) at least every three years and adopt an implementation strategy or plan to meet identified community health needs. The following final IRS regulations were issued on December 29, 2014: <https://federalregister.gov/a/2014-30525>. They rely on 2012 and 2013 proposed regulations until a hospital's first taxable year beginning after December 29, 2015.

The assessment must be carried out triennially beginning with the first tax year on or after March 23, 2012. The assessment must take into account input from persons who represent broad community interests, include those with "special knowledge or expertise in public health,"¹ involving one local, state, or regional governmental health department, and be "widely available to the public."² The hospital's CHNA will be considered conducted in the taxable year that the written report is made widely available to the public. The hospital governing board must adopt the plan in the year when the CHNA is conducted.

Historically, hospitals and public health have worked cooperatively, especially in communities where public health agencies and hospitals are co-located. Moreover, 31 Iowa hospitals are the subcontractors for local public health services in their counties. The ACA provisions present an opportunity for greater collaboration between hospitals and local public health agencies and set the stage for a long-term partnership in health promotion and disease prevention activities. The Iowa Department of Public Health supports this partnership to advance the health of Iowans.

POSITION

The Iowa Department of Public Health urges hospitals and local boards of health to collaborate in completing a comprehensive community health needs assessment and health improvement plan. The department will be flexible in its reporting requirements for local CHNA & HIP processes to support integration with hospitals.



ACTION STEPS

To support this collaboration among tax-exempt hospitals and local boards of health, the Iowa Department of Public Health (IDPH) is taking the following action:

Share relevant data: Hospitals can access data on every county's health status on the Iowa Public Health Data Tracking Portal: <https://pht.idph.state.ia.us/Pages/default.aspx> and the Community Commons website: <http://assessment.communitycommons.org/CHNA/>. The department also encourages local health agencies to share relevant local health data sources for quantitative health and related environmental information.

Permit flexibility in Iowa CHNA & HIP: Local boards of health are encouraged to work with hospitals to develop a joint comprehensive CHNA and community-wide HIP. Local boards of health may use the information from the joint CHNA & HIP to complete the required reports to IDPH. A separate CHNA & HIP process will not be necessary.

Share reporting information: IDPH encourages local boards of health and hospitals to share their community needs assessments, health improvement plans, and their annual reports.

Facilitate a collaborative process: As a continuing effort, IDPH will inform both hospitals and local boards of health about tools, updates, and training related to community health needs assessments and health improvement planning.

FOR ADDITIONAL INFORMATION

Visit the CHNA & HIP website: <http://idph.iowa.gov/chnahip>

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¹ IRS Notice 2011-52, p. 10.

² IRS Notice 2011-52, p. 17