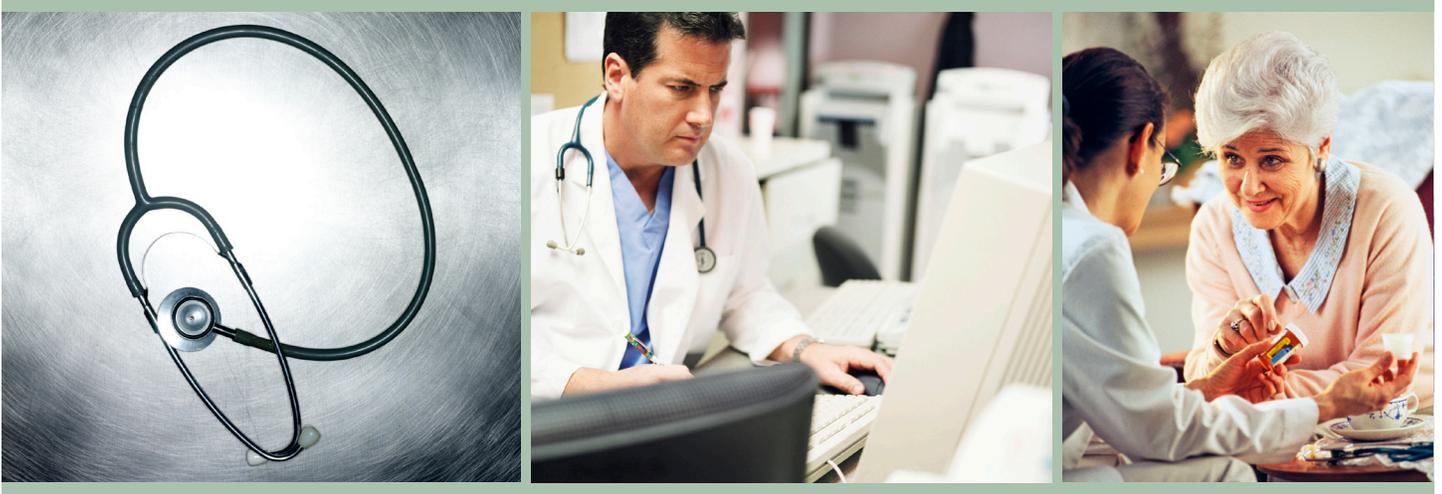


Checklist for Community Health Needs Assessment Written Report and Implementation Strategy



Compiled for North Dakota Critical Access Hospitals

To help ensure compliance with regulations, hospitals may use this checklist as a planning tool when designing a process for conducting a community health needs assessment and writing an assessment report and a written implementation strategy.

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To comply with proposed IRS regulations as set forth in IRS Notice 2011-52 (released on July 7, 2011), a hospital must meet the following requirements with respect to a Community Health Needs Assessment (CHNA) written report and implementation strategy.

To help ensure compliance with IRS regulations, hospitals can use this checklist as a planning tool when designing a process for conducting a community health needs assessment. Refer to this list often during the process to confirm that you are collecting the appropriate information, seeking input from all required sources, and sufficiently documenting the methods used. After completion of a draft CHNA report or implementation strategy, carefully review the report with an eye toward complying with the regulations, making sure that every requirement listed below is addressed in the report or strategic implementation.

Timing

Each hospital must adopt its implementation strategy by the last day of the first tax year beginning after March 23, 2012.

- The implementation strategy must be adopted by the end of the same taxable year in which the CHNA was conducted
- The CHNA is considered to be conducted in the taxable year that the written report of its findings is made widely available to the public
- The implementation strategy is considered to be adopted when it is approved by the governing body of the hospital

Example 1: A hospital with a fiscal year ending June 30 must both conduct its CHNA (i.e., make its CHNA written report widely available) and adopt the implementation strategy between July 1, 2012 and June 30, 2013.

Example 2: A hospital with a fiscal year ending December 31 must both conduct its CHNA (i.e., make its CHNA written report widely available) and adopt the implementation strategy between January 1, 2013 and December 31, 2013.

Requirements of Community Health Needs Assessment Written Report

- Describe the community served and how it was determined (e.g., geographic area served)
- Describe processes and methods used to conduct the CHNA
- Describe the sources and dates of the data and other information used in the CHNA
- Describe analytical methods applied to identify community health needs
- Identify any information gaps that impact ability to assess the community's health needs
- List all organizations with which hospital collaborated in conducting CHNA

- Identify third parties with which hospital contracted to assist in conducting CHNA, along with qualifications of such third parties
- Describe how hospital took into account input from parties who represent broad interests of community served
- Describe when and how hospital consulted with these persons (whether through meetings, focus groups, interviews, surveys, written correspondence, etc.)
- If input taken from an organization, name and title of at least one individual in such organization with whom hospital consulted
- Describe how hospital took into account input from person(s) with special knowledge of or expertise in public health, including identity of individual (by name, title, affiliation, and brief description of individual's special knowledge or expertise)
- Describe how hospital took into account input from federal, tribal, regional, state or local health departments or agencies, with current data or other information relevant to the community's health needs
- Describe how hospital took into account input from 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
- Prioritized description of all of the community health needs identified through the CHNA and the process/ criteria used in prioritizing such needs
- Describe existing health care facilities and other resources within the community available to meet the community health needs identified through the CHNA
- Identify names, titles, and affiliations of individuals consulted (which must include, among others, individuals with special knowledge of or expertise in public health and leader, representative, or members of medically underserved, low-income, and minority populations, and populations with chronic disease needs)

Requirements of Written Implementation Strategy

- Generally, a written plan that addresses each of the community health needs identified through a CHNA for each facility
- Describe how the hospital facility plans to meet each identified health need
- If hospital does not plan to meet a health need, explain why the hospital facility does not intend to meet that need
- In description of how hospital plans to meet an identified health need, implementation strategy must tailor the description to the particular hospital facility, taking into account its specific programs, resources, and priorities (e.g., an implementation strategy could describe hospital's plans to meet a health need by identifying the programs and resources that the hospital facility plans to commit to meeting the health needs and the anticipated impact of those programs and resources on the need)

- If applicable, describe any planned collaboration with governmental, non-profit, or other health care organizations, including related organizations, in meeting the health need
- Most recently adopted implementation strategy must be attached to hospital's annual Form 990 for each hospital facility

Penalties

- A \$50,000 excise tax will be imposed on a hospital that fails to meet the CHNA requirements with respect to any taxable year
- Failure to meet the CHNA requirements places a hospital's tax exempt status in jeopardy