

SYMPOSIUM ON:

**COMMUNITY BENEFITS &
NEEDS ASSESSMENT:**

**How Can Hospitals Engage and
Invest in the Health and Wellness
of Our Neighborhoods?**



WE ACT FOR ENVIRONMENTAL JUSTICE

WEDNESDAY, MAY 16 | 8:30 AM - 1 PM

**Adam Clayton Powell, Jr. State Office
Building, 2nd Floor Art Gallery**

163 W 125th Street New York, NY 10027



WE ACT's Mission

WE ACT's mission is to build healthy communities by ensuring that people of color and/or low-income residents participate meaningfully in the creation of sound and fair environmental health and protection policies and practices.

WE ACT envisions a community that has:

- informed and engaged residents who participate fully in decision-making on key issues that impact their health and community.
- strong and equal environmental protections.
- increased environmental health through community-based participatory research and evidence-based campaigns.

Symposium Objectives

- Understand current policy structure and mandates guiding community benefit programs
- Learn current programs offered by local hospitals and their methods of prioritization
- Collaborate on ways to enhance community engagement and invest in community identified needs, especially among the most vulnerable neighborhoods in Northern Manhattan
- Develop recommendations for community benefits investments and to improve the next set of Community Health Needs Assessments

Agenda

8:30 am | Check-in & Light Breakfast

9:00 am | WE ACT Overview & Presentation

- Lubna Ahmed, *Director of Environmental Health, WE ACT for Environmental Justice*

9:25 am | Keynote Speaker

- Mary T. Bassett, *Commissioner, NYC Department of Health & Mental Hygiene*

9:40 am | Research Panel

Speakers will discuss the current research on the impacts of community benefits

- Maureen Byrnes, *Lead Research Scientist, George Washington School of Public Health*
- Amir Bassiri, *Senior Policy Advisor, Office of Governor Andrew M Cuomo*
- Isaac Michaels, *Health Program Coordinator, NYSDOH Office of Public Health Practice*
- Andrew E. Olson, *Social Innovation Specialist, Green & Healthy Homes Initiative*

10:20 am | Hospital Panel

Speakers will discuss the work that is currently being done by hospitals to provide community benefits and the process for conducting CHNAs

- Lloyd C. Bishop, *Senior Vice President & Executive Director, Center on Community Health, Diversity, and Health Equity, Greater New York Hospital Association*
- Andres Nieto, *Director of Community Health Education and Outreach, NewYork-Presbyterian Hospital, Ambulatory Care Network*
- Sylvia White, *Chief of Staff, Harlem Hospital*
- Brad Beckstrom, *Senior Director of Community and Affairs, Mount Sinai Hospital*
- Nicole Harris-Hollingsworth, *Assistant Vice President, Community & Population Health, Montefiore Medical Center*

11:10 am | Breakout Groups and Recommendations

Participants will break into groups to discuss the information provided, and develop recommendations for hospital community benefits and future CHNAs

1:00 pm | Lunch

The IRS and Community Benefits

In 1969, the Internal Revenue Service (IRS) introduced a new tax-exemption standard, requiring hospitals to provide “community benefits” to determine whether or not they qualify as charitable organizations under Internal Revenue Code (IRC) section 501(c). The standard, which is still in place, requires the hospitals to provide at least some of the following benefits:

- “Operate a 24-hour emergency room;
- Provide charity care to the extent of the hospital's financial ability;
- Extend medical staff privileges to all qualified physicians in the area, consistent with the size and nature of the facility;
- Accept payment from Medicare and Medicaid programs on a nondiscriminatory basis
- Maintain a community-controlled board (i.e., a governing board with membership, by appointment, primarily from the local community)”.¹

Though the IRS has requirements for tax-exempt hospitals, they had previously not used quantitative measures to determine the benchmarks for tax exemption. Thus, the set standards were not being followed, and community benefits became focused on the individual rather than the community.² The ACA sought to fight this deviation from the set standard by creating a new filing form, Schedule H.

New Requirements of the ACA:

Since the passage of the ACA, hospitals must now conduct a Community Health Needs Assessment (CHNA) at least once every three years in order to assess community need and annually file information (by means of Schedule H (Form 990)). Addressing the identified needs can involve partnerships with other clinical, public health, and population health focused organizations. Section 9007 furthermore established tax penalties for hospitals that do not comply, as well as reporting requirements regarding national compliance on the IRS. The IRS has provided initial guidance concerning the CHNA requirement, which has been further augmented by individual states to accommodate their state-specific requirements for tax-exempt status.³

Key Provisions of the ACA

The Patient Protection and Affordable Care Act of 2010 (ACA) significantly changed the healthcare system in the United States. The act, signed into law in March of 2010, was phased in during a period of 4 years. It aims to lower healthcare costs while increasing coverage. Provisions included in the ACA are intended to expand access to insurance, increase consumer protections, emphasize prevention and wellness, improve quality and system performance, expand the health workforce, and curb rising health care costs.⁴

Hospital Community Benefit Program

The Hospital Community Benefit Program is a central resource created specifically for state and local policymakers who seek to ensure that tax-exempt hospital community benefit activities are responsive to pressing community health needs. The program provides tools to state and local health departments, hospital regulators, legislators, hospitals, and revenue collection and budgeting agencies, as these stakeholders develop approaches that suit the unique needs of their communities and work toward a more accessible, coordinated, and effective community health system.⁵

Community Health Needs Assessments

CHNAs, conducted every 3 years, have several requirements:

- Demographic Assessment identifying the community the hospital serves
- A community health needs assessment survey of perceived health care issues
- Quantitative analysis of actual health care issues
- Appraisal of current efforts to address the health care issues
- Formulate a 3-year plan - the community comes together to address those remaining issues collectively, ultimately working towards growing a healthier community⁶

References:

1. Rubin, Daniel, et al. "Tax-Exempt Hospitals and Community Benefit: New Directions in Policy and Practice." Annual Review of Public Health, Mar. 2015.
2. Crossley, Mary. "Health and Taxes: Hospitals, Community Health and the IRS." Yale Journal of Health Policy, Law, and Ethics, vol. 16, no. 1.
3. "Community Benefit / Community Health Needs Assessment." Health Services Research Information Central, www.nlm.nih.gov/hsrinfo/community_benefit.html.
4. "The Affordable Care Act: A Brief Summary." The National Conference of State Legislatures.
5. "Hospital Community Benefits." National Center for Healthy Housing, nchh.org/tools-and-data/financing-and-funding/healthcare-financing/hospital-community-benefits/.
6. "Community Health Needs Assessment (CHNA)." HPSA Acumen, hpsa.us/services/chna/community-health-needs-assessment-chna/.

Speaker Profiles

Lubna Ahmed, MPH



Lubna Ahmed is an environmental health professional with a strong dedication to environmental justice. She holds a BA in Psychology from Miami University and a MPH in Environmental Health Science & Policy from The George Washington University. Lubna served as an Environmental Education Peace Corps Volunteer in Nicaragua where she developed fluency in Spanish. She is passionate about working at the community level to build capacity and advance the sustainable well-being of underserved populations.

Mary T. Bassett, MD, MPH



Mary T. Bassett is the Commissioner of Health for New York City, a position she assumed in February 2014. Her focus is on ensuring that every New York City neighborhood supports the health of its residents, with the goal of closing gaps in population health across this diverse city.

Additionally, she promotes continued use of innovative policy tools to reduce tobacco use, unhealthy food, and lack of physical activity that together drive contemporary mortality patterns.

Originally from New York City, Dr. Bassett lived in Zimbabwe for nearly 20 years. Previously, she was the Program Director for the African Health Initiative and the Child Well-being Program at the Doris Duke Charitable Foundation. She received her B.A. in History and Science from Harvard University and her M.D. from Columbia University's College of Physicians and Surgeons. She served her medical residency at Harlem Hospital Center, and has a master's degree in Public Health from the University of Washington, where she was a Robert Wood Johnson Clinical Scholar.

Maureen Byrnes, MPA



For over 30 years Maureen Byrnes served in leadership positions in the federal government, philanthropy and the nonprofit sector. As Executive Director of Human Rights First, Maureen worked to end the use of torture as an interrogation technique. She is a member of the Council on Foreign Relations.

From 1997 to 2005, Maureen served as Director of the Health and Human Services Program at the Pew Charitable Trusts where she designed and implemented a wide variety of strategies and initiatives to address challenges in the fields of public health, foster care and science policy, among others.

Currently, Maureen is a Lead Research Scientist and Lecturer in the Department of Health Policy and Management in the Milken Institute School of Public Health at the George Washington University. She also serves as the Project Director of PHRASES (Public Health Reaching Across Sectors), a partnership between the de Beaumont Foundation and the Aspen Institute.

Maureen graduated magna cum laude from LeMoyne College in Syracuse, New York and has a Master's Degree in Public Administration from the University of North Carolina at Chapel Hill. Maureen came to Washington DC as a Presidential Management Fellow.

Amir Bassiri, MSW



Mr. Bassiri is a Senior Policy Advisor for Health in the Executive Chamber. He joined the Executive Chamber in 2015 through the Empire State Fellows Program working as a Special Assistant to the Deputy Secretary of Health and Human Services on various policy and strategic health initiatives. Prior to joining the Executive Chamber, he served as the Director of Development at Urban Upbound, a not-for-profit organization committed to breaking cycles of poverty in New York City. He earned his B.A. in both Economics and Psychology from the University of California, Davis, before earning a Master's in Social Work (M.S.W) from Columbia University. He is fluent in Farsi.

Isaac Michaels, MPH



Isaac Michaels is a Health Program Coordinator for the New York State Department of Health Office of Public Health Practice. He joined the department in 2015. Having previously served in community-based roles in hospital, non-profit, and international settings, his work has involved integrating research and applied public health. Mr. Michaels earned his B.A. in both Mathematics and Anthropology from Binghamton University, as well as a Master of Public Health (MPH) degree from the University at Albany, where he is pursuing a Doctorate of Public Health (DrPH) with a concentration in epidemiology.

Andrew E. Olson



Andrew is a Social Innovation Specialist at Green & Healthy Homes Initiative. His work includes health-policy planning and analysis, advanced economic and financial modeling, conducting statewide medical claims analysis with predictive modeling, and publishing over a dozen works on public health including topics related to sustainable funding to address the social determinants of health through value-based purchasing, the economic dynamics of insurance markets, and innovative financing mechanisms such as Pay for Success.

He is an energetic and passionate former consultant specializing in areas of management, health care, finance, technology, and economic development. He currently holds six academic degrees or certifications in philosophy, psychology, foreign policy, international economic relations, business, and finance.

Lloyd C. Bishop



Lloyd C. Bishop joined GNYHA in 2001. Mr. Bishop provides policy analysis and member support on community health planning, policy, and operations; public health improvement; health disparities, patients' rights, and health equity. Before joining GNYHA, he was a Legislative Assistant to Senator Daniel Patrick Moynihan and Director of Intergovernmental and Tribal Affairs at the Health Care Financing Administration (now the Centers for Medicare & Medicaid Services) during the Clinton administration. Mr.

Bishop was also Deputy Administrator for Legislative Relations at the New York City Human Resources Administration during the administration of Mayor David N. Dinkins, worked for the New York State Assembly, and the former New York State Department of Social Services. He earned a BA in Political Science from the State University of New York at Albany.

Andres Nieto, MPH



Andres Nieto, MPH is Director of Community Health, at New York-Presbyterian Hospital's Ambulatory Care Network, he has focused his efforts on disease prevention, health education and creating strong liaisons with community partners. His department provides direct health care, mental health and health education services and includes seven School-Based Health Centers, a Family Planning Practice, the Young Men's Clinic, HIV and sexual health services. Some of his most notable accomplishments

include: creating relationships with a network of community-based organizations that service the healthcare needs of the community and his extensive involvement in coordinating and launching many community programs.

Silvia White, MPA



Sylvia L. White is the Deputy Executive Director at NYC Health + Hospitals | Harlem. In this capacity, she is responsible for forwarding the agenda of the Hospital throughout the Institution and the community. Ms. White provides senior level support to top decision makers and managers for wide range of diverse projects.

Ms. White has published articles in the New York University College of Dentistry's Global Health Nexus and The Positive Community Magazines. She has also co-authored several presentations for national conferences.

Ms. White is deeply devoted to community service and presently serves as the Chair of the NAACP Mid-Manhattan Branch Health Committee. She has also served as a volunteer for the Harlem Renaissance Five Mile Race, Volunteers in Service to America, Literacy Volunteers, and Prison Fellowship.

Ms. White earned her undergraduate degree from Rutgers College in New Brunswick New Jersey and her Masters Degree in Public Administration from Baruch College. Her post-graduate work includes a certificate in Business Administration from New York University. Ms. White is a proud member of the Harlem Writers Guild, the oldest continuously operating Black Writers Workshop in the United States.

Brad Beckstrom



Brad Beckstrom serves as Senior Director of Government and Community Affairs for the Mount Sinai Health System.

Prior to joining Mount Sinai Brad served as a Health Care Policy Advisor in Governor George Pataki's Washington DC office. He worked for 14 years as a senior staff member to a United States Senator, including the position of Chief of Staff. He serves as board member of the New York Common Pantry, Hope Community and the Mount Sinai Community Advisory Board.

Brad is originally from the Midwest and is a graduate of South Dakota State University. He is married and has three daughters.

Nicole Harris-Hollingsworth



Nicole Hollingsworth, EdD, MA, MCHES, is a Master Certified Health Education Specialist based in the New York metropolitan area. In her role as the Assistant Vice President of Community and Population Health, she oversees the creation and implementation of community and population health strategies, patient education systems, community-based interventions, and the development of worksite wellness resources for the Montefiore Health System.

For over twenty-five years, she has specialized in the development of community health programs designed specifically to create behavior change and increase knowledge in hard to reach populations including regional school-based programs, national reproductive health organizations and national child welfare organizations. Her interest areas include the development of effective regional collaborations to increase global health equity and addressing the impact of educational/behavioral supply chain concerns in public health.

Nicole Hollingsworth presently serves on the boards of the Westchester Educational Opportunity Center, the Public Health Association of New York City, the Bronx Health Link, The Mount Vernon Boys and Girls Club, and Today's Child Magazine. In addition to her work at Montefiore, she is an Associate Adjunct Professor of Health and Behavior Studies at Teachers College, Columbia University, and has served as a national grants reviewer for the Human Resources Services Administration. Additionally, she led the community participatory response team for the Central Harlem Populations Group within the Genetic Education Needs Evaluation Coalition in conjunction with the March of Dimes. Dr. Hollingsworth received her baccalaureate degree from Cornell University in Health Education and both her Doctoral and Master's degrees from Teachers College, Columbia University in Health and Behavior Studies and holds a Certificate in Executive Leadership from the Harvard T.H Chan School of Public Health.

Abstracts

Evaluating Hospitals' Provision of Community Benefit: An Argument for an Outcome-Based Approach to Nonprofit Hospital Tax Exemption

Daniel Rubin, MA, Simone Rauscher Singh, PhD, and Peter Jacobson, JD

Nonprofit hospitals are exempt from federal income taxation if they pass organizational and operational tests, including satisfying the community-benefit standard. Policymakers, however, have questioned the adequacy of the community benefits that nonprofit hospitals provide in exchange for these exemptions.

The Internal Revenue Service recently responded to these concerns by redesigning its tax forms for nonprofit hospitals. The new Form 990 Schedule H requires nonprofit hospitals to provide additional information about their community-benefit activities. This new reporting requirement, however, places an undue focus on input-based community-benefit indicators, in particular expenditures.

We argue that expanding the current input-based reporting requirement to include not only monetary inputs but also population health outcomes would achieve greater benefit for society.

How Nonprofits matter in American Medicine, And What to Do About It

Mark Schlesinger and Bradford H. Gray

Skeptics question nonprofit health care on the grounds that nonprofits fail to distinguish themselves from their for-profit counterparts and do not reliably provide community benefits commensurate with their tax subsidies. Drawing on the most recent and comprehensive evidence, we assess these charges, judging them to be either wrong or incomplete. Although conventional critiques are therefore unconvincing, there are nonetheless important challenges facing the nonprofit sector in American medicine. To address these, we propose reformulating ownership-related policies to define both the appropriate forms of community benefit and the appropriate mix of ownership in terms of local markets and communities.

Provision of Community Benefits by Tax-Exempt U.S. Hospitals

Gary J. Young, J.D., Ph.D., Chia-Hung Chou, Ph.D., Jeffrey Alexander, Ph.D., Shoou-Yih Daniel Lee, Ph.D., and Eli Raver

Background: The Patient Protection and Affordable Care Act (ACA) requires tax-exempt hospitals to conduct assessments of community needs and address identified needs. Most tax-exempt hospitals will need to meet this requirement by the end of 2013.

Methods: We conducted a national study of the level and pattern of community benefits that tax-exempt hospitals provide. The study comprised more than 1800 tax-exempt hospitals, approximately two thirds of all such institutions. We used reports that hospitals filed with the Internal Revenue Service for fiscal year 2009 that provide expenditures for seven types of community benefits.

Results: Tax-exempt hospitals spent 7.5% of their operating expenses on community benefits during fiscal year 2009. More than 85% of these expenditures were devoted to charity care and other patient care services. Of the remaining community-benefit expenditures, approximately 5% were devoted to community health improvements that hospitals undertook directly. The rest went to education in health professions, research, and contributions to community groups. The level of benefits provided varied widely among the hospitals (hospitals in the top decile devoted approximately 20% of operating expenses to community benefits; hospitals in the bottom decile devoted approximately 1%).

Conclusions: In 2009, tax-exempt hospitals varied markedly in the level of community benefits provided, with most of their benefit-related expenditures allocated to patient care services. Little was spent on community health improvement.

Community Benefit Investments By New York State Hospitals, 2012

Erik Bakken, MPA and Kerry Griffin, MPA

This report builds upon earlier analysis commissioned by The New York Academy of Medicine to track New York State non-profit hospitals' community benefit and community building investments. In 2010, these hospitals spent \$4.42 billion on community benefit activities. Community benefit expenditures in New York State increased over the two-year period 2010 to 2012 by 24 percent to \$5.48 billion. Expenditures increased in several categories, such as health professions education, community health improvement, and research.

Hospital community benefit and community building investments may be an important source of funding for efforts to improve population health, which is necessary if New York State is to achieve the Triple Aim of improved care, reduced costs and better health.

Tax-Exempt Hospitals and Community Health Under the Affordable Care Act: Identifying and Addressing Unmet Legal Needs as Social Determinants of Health

Mary Crossley, JD, Elizabeth Tobin Tyler, JD, MA, Jennifer L. Herbst, JD, MBE, LLM

Under the Affordable Care Act, nonprofit hospitals seeking tax exemption must regularly survey and respond to community health needs. This new obligation expands hospitals' roles beyond providing clinical care and calls for them to engage with their communities. Recently promulgated Internal Revenue Service (IRS) regulations and a new estimate of national hospital community benefit spending both point to the value of hospitals working with community partners to address root causes of poor health. This installment of Law and the Public's Health reviews key aspects of the IRS regulations, explains how unmet legal needs function as health determinants, and suggests how hospitals' participation in medical-legal partnerships (MLPs) can address those needs.

ABOUT WE ACT

WE ACT was started in 1988 when three fearless community leaders saw that environmental racism was rampant in their West Harlem neighborhood, and they demanded community-driven, political change. Today, the organization has grown to over 18 staff members and 2 locations in NYC and Washington, D.C., and is considered an active and respected participant in the national Environmental Justice Movement.



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