

## BOARDROOM BASICS

## Overcoming Perceptions: The Significance of Your Community Benefit Report

Public trust and confidence are critical to sustaining competitive success, building a broad and cohesive base of hospital advocates, and ensuring widespread support for the hospital's important mission and vision. Producing a community benefit report is a critical component of this process and provides hospitals an opportunity to clearly demonstrate the benefit and value they provide to their local community.

**T**oo often boards of trustees assume that public awareness, trust, and confidence are not an issue unless they hear otherwise. This can be a dangerous assumption and ignores the fact that issues of community confidence and trust often bubble below the surface, and may not be apparent to board members when engaging with the people they know and/or work with in the community.

### Why Form 990 is so Important for Hospitals

Way back in 2005, Congress decided to look more closely at what taxpayers are getting in return for the tens of billions of dollars per year hospitals receive in tax subsidies because of their charitable status.” What followed was the IRS’s release of a revised Form 990 that included the addition of Schedule H, to be completed by not-for-profit hospitals. Form 990 asks for a range of governance related information, including information about board size, the number of independent board members, trustee loans and compensation, trustee family relationships with employees, business relationships with other persons and organizations, governance service with other organizations doing business with the hospital, changes to governing documents, conflict of interest policies, meeting

documentation, financial audit, and transparency. Revised again in 2016, Schedule H requires hospitals to report on their community health needs assessment, community benefit, billing and collections practices, and more.

In early 2018, the Senate Finance Committee Chair, Orrin Hatch, and Judiciary Committee Chair, Charles Grassley, asked the IRS about not-for-profit hospitals’ compliance with the legal and regulatory requirements for community benefit and financial assistance. They have also asked how the IRS is conducting its oversight of hospitals’ community health needs assessments.<sup>2</sup>

### At stake are hospitals’ tax-exempt status.

For years there has been no bright line defining how much a hospital is expected to spend in community benefits and financial assistance. There is, however, a strong expectation that a hospital’s community benefits be commensurate with its tax-exempt savings, as evidenced in Illinois, which has passed a law to that effect.<sup>3</sup> Clearly, this scrutiny is not going away.

**Proof of earned exemption.** In March 2018, the American

Hospital Association (AHA) released an analysis of IRS Form 990 Schedule H data submitted by 340B hospitals for the 2015 tax year. The 340B drug savings program enables qualified hospitals to purchase drugs at discounted prices. Funded by drug companies, the discount savings enable not-for-profit hospitals serving vulnerable communities to expand access to prescription drugs and essential services. In total, the analysis revealed that 340B hospitals provided more than \$51 billion in benefits to their communities. Scrutiny of hospitals’ tax-exempt status is not going to end, making community benefit information provided to the government and public even more of a priority.<sup>4,5</sup>

### The Perception Problem

Consumer frustration about health care and health care costs are driven by a lack of awareness and understanding of the system and its challenges, something that an effective community benefit report and community engagement effort can help to address. Most people don't understand how hospitals are organized and managed, how they work, what they do to provide charity care, or what they do in their communities as a part of their mission to provide community benefit and improve community health. They

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## Our Perspective

### Effective Board Leadership in a Population Health World

SDAHO is pleased to welcome back Karma Bass from Via Healthcare Consulting to speak at our annual conference on September 19, 2019 at the Sioux Falls Convention Center. Ms. Bass is a speaker, facilitator, and consultant with deep knowledge and experience in governance, strategic planning, philanthropy, health care policy, and board effectiveness. Karma will conduct two sessions for trustees. The first session is *Effective Board Leadership in a Population Health World* where Ms. Bass examines the board's role as hospitals and health systems focus on keeping populations healthy, reducing disparities, and improving health equity. Karma will examine what it takes to become a voice for the community within the organization, and conversely, to be a voice for the organization in the community.

Questions for consideration during this presentation will include:

How does a board shift its focus, the way it thinks and the way it operates, from the four walls of the hospital to encompass and embrace a community?

What are the leadership challenges to becoming a population health board?

The second session is *Focusing Your Board on Strategy* where Karma will have you imagine a board meeting where trustees are engaged in dynamic discussion on matters of strategic importance without getting stuck in the operational weeds.

Questions for consideration during this presentation will include:

What techniques can be used for focusing board discussion more effectively?

What are the key strategic issues boards are facing in boardrooms across the country?

In addition to the two Karma Bass sessions, there will also be a session hosted by Margaret Sumption from Sumption and Wyland on *Transforming Governance* which will describe the 12 principles of high performance boards and it will define the strategies Trustees can use to build their skills, competence, discipline and resilience to assure effective healthcare is delivered to their communities.

Lastly, Tim Rave, CEO of SDAHO will host a session for trustees on the importance of advocacy and how you can gain public support and influence public policy with your law makers.

Please join us at the SDAHO 93<sup>rd</sup> Annual Convention September 18-20, 2019 at the Sioux Falls Convention Center. Registration is available on the SDAHO website at [www.sdaho.org](http://www.sdaho.org). We look forward to seeing you and we thank you for your support and the leadership you provide your community hospital and post-acute care facilities.

If you have any questions, please contact me at 605-361-2281 or email [tammy.hatting@sdaho.org](mailto:tammy.hatting@sdaho.org).

Tammy Hatting, Vice-President Post-Acute Care & Education

### Upcoming Educational Events



Sept 18-20



Sioux Falls, SD

93RD ANNUAL CONVENTION



October 7th 2019



Sioux Falls, SD

THE HALLMARKS OF A SUCCESSFUL POST-ACUTE CARE NETWORK

### Do you have ideas for future issues of *The Trustee Quarterly*?

Our goal is to provide you with the information and knowledge you need to lead your hospitals forward in today's rapidly changing environment. Tell us what you think, and what you'd like to see in future issues of *The Trustee Quarterly*.

#### Write or call:

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### Spotlight Sponsors



## Typical Report Content

The hospital's community benefit report should be one of the most important documents produced for the community. Report content should include:

- Message from the CEO and the board chair that outlines the importance of the hospital to the community, and that highlights many of the important community benefit successes achieved in the last year
- Mission and vision statements
- Background information about the hospital, such as the hospital size, how long it has been serving the community, etc.
- Map of the hospital's service area
- Services offered
- Hospital leaders, including the names of board members, senior staff, and the Chief of Staff
- Discussion of emerging health issues and community health risks, and ways the hospital is working to address them
- List of community benefits provided, including each service name, description, estimated contribution to the community, and personal stories about the impact on the local community
- Community benefit "inventory," or table showing the breakdown of total dollars contributed to medical services, care and benefits for vulnerable populations, and services to the broader community
- Measurable results of community benefit activities
- Financial information, including financial statements, sources of revenue and expenses, and vital statistics

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don't understand the magnitude of the forces that are changing health care, including payment inadequacies, the negative impacts of overregulation, the dramatic increase in "disruptive technologies," changes in the workforce, and more.

In the absence of information and evidence, people rely on personal experiences, their own intuitive beliefs and personal opinions to shape and sustain their belief structure about what's good and bad about health care. And it's extremely hard to impact peoples' strongly-held beliefs and perceptions.

Hospital leaders have an opportunity to help shape positive public perceptions about their hospital. They have an opportunity to communicate the unique challenges it faces, how it's dealing with those challenges in a very difficult environment, and why the hospital relies on the commitment and loyalty of its community to ensure its ability to continue providing high quality health care services well into the future.

## What Community Benefit Looks Like

Trustees are in a unique position as community representatives and advocates to ensure the hospital has tight community

connections. They listen to community needs and challenges and build community understanding and awareness about the issues and challenges their hospital faces—challenges that the community likely doesn't fully understand or appreciate.

While it's hard to impact strongly-held beliefs and perceptions, perception can be tipped with the correct information and communication, delivered consistently and effectively over time by trustful individuals. Making that happen is the principal job of the "community-centered" board.

To capitalize on that opportunity, the board needs to genuinely understand what the community wants and needs, and what it thinks and believes. Once that understanding has been achieved, the board needs to be committed to driving responses to the needs, interests and concerns of what some call the "communities within the community," the many different stakeholders and constituents that, taken together, form the total fabric of the community.

The job doesn't stop there. The board needs to ensure that the hospital is committed to measuring and evaluating its performance in meeting community needs, delivering the benefit and value the community expects. Once that value has been clearly defined, it

should be communicated widely in ways that are meaningful to various community constituencies. A one-size message does not work. Different constituencies have different needs and different confidence "trigger points."

People throughout the community need to be informed and engaged in meaningful discussions about the role and value of the hospital, and the benefit it provides that is unique to them and their needs. It's only through this kind of customized community connection that the hospital will be able to build a broad body of advocates in every corner of the community to support what Dick Davidson, the former president of the AHA called hospitals' "rightful place as valued and vital community resources that merit broad public support."

The Catholic Health Association has identified the following checklist for hospital leaders' engagement in key elements of community benefit programs:<sup>6</sup>

- **Build a Structure for Community Benefit.** Ensure inclusion of "community" in mission and vision statements, ensure qualified staffing and allocation of resources, be an accountable champion of community benefits
- **Ensure that Community Benefit is Planned Strategically.** Ensure conduct of community health needs assessment, review findings, allocate adequate resources, incorporate into the organization's strategic plan and its budget, collaborate with the community
- **Report Accurately, in a Standardized Way, What Counts as Community Benefit.** Ensure documentation of need for a community benefit, that financial assistance policies meet standards, and legal and regulatory compliance of charity care and financial assistance policies
- **Direct that Professional Accounting Principles Guide the Accounting for Community Benefit.** Develop audit trails, review Healthcare Financial Management Association's guidance on benefit reporting, encourage teamwork between community benefit and finance personnel in accounting for community benefit, assess benefits of grant support

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## GOVERNANCE INSIGHTS

## Big System or Small Independent Hospital – Either Way, Be Local

Today's payment structures are prompting hospitals to embrace population health and better integrate care across the continuum. But as patient volumes decline and revenue growth lags rising costs, hospitals and health systems must also seek ways to find efficiencies and streamline operations. The changes underway have significant implications for boards of trustees, who must keep pace with their own governance transformations as they successfully lead their organizations into the future.

**M**ergers, acquisitions and new partnerships are on the rise among hospitals and health systems seeking capital resources, strong competitive market positions and growth. Health care consultant Paul Keckley advises boards “to understand the imperative: go big or get out.” While hospital boards want to focus on local health care and serving the local community, bigger organizations have better potential for not only survival, but to thrive: they have greater leverage with payers, more purchasing power with suppliers, they maximize information technology for clinical and financial uses, and they have better outcomes.<sup>2</sup>

But “going big” is never easy and it's exceptionally difficult for many small and rural hospitals whose boards know that to “get out” might mean leaving their communities without health care options.

### The Governance Dilemma

As organizations grow, acquire, or merge, their governance structures often become increasingly complex. Adding to the complexity is the fact that the governance of one subsidiary is not always consistent or aligned with another, and none may be in sync with the corporate parent. The complexity created by inconsistent governance structures is not only a barrier to the organization's ability to be nimble, responsive, and effective; it also consumes significant time and resources to administer.

The ability to streamline governance offers potential cost-savings that may be realized by centralizing some functions at the system level and eliminating redundancies among other levels of governance. There are a variety of examples of different governance structures among health care systems. Governance structures can range from highly autonomous governance systems in which the system board rarely exercises authority over subsidiary boards, to highly integrated systems in which all authority is retained by the system board and subsidiary boards may be eliminated or become advisory in nature.

Many health care systems employ some variation of shared governance in which a system-level board maintains overarching governance authority. In many instances, the system board sets organization-wide strategic

direction and performance expectations, retains authority over internal and external auditing, hires and evaluates subsidiaries' CEOs, and maintains close oversight of the financial performance of the entire organization. The responsibilities and scope of authority allocated by the system to local boards varies widely, but often includes physician credentialing, local quality and patient safety, and understanding and communicating community needs and perceptions to the system board.

The governance dilemma for many communities is captured by the Rural Policy Research Institute (RUPRI) Health Panel in its paper, *Advancing the Transition to a High-Performance Rural Health System*. It states that “with increased emphasis on integrated governance, rural communities may be challenged by the tension between the desire for local control and the trend toward hospital and clinic affiliations with larger health systems whose system ‘home’ is not in the local community. Increasingly, this trend means that priority setting and resource allocation are centralized functions of the health system, with the expectation that the local member facilities align and participate in the system-determined goals and activities, which may not be congruent with goals and priorities that have been set locally.”<sup>3</sup>

Regardless of the governance structure, maintaining connections with the communities the organization serves should be a priority for trustees. The public trust and loyalty that are earned through a genuine commitment to and presence in the local community will serve hospitals well as they seek to manage and improve the health of their populations.

### Giving Up Autonomy Does Not Mean Giving Up Community Centeredness

As noted by the RUPRI Health Panel, shifting authority from local hospital boards to regional or system boards often creates tension that can lead to community feelings of being disenfranchised. This may result in lost loyalties and declining satisfaction with the hospital and its

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system. That's not only the case with mergers and acquisitions. New partnerships or the entrance of a management company can also signal a sense of lost autonomy for employees, medical staff and the community at large.

As hospitals and health systems evaluate what health care transformation, growth and being a system means for their organizations, board members at all governance levels—system as well as local—cannot allow themselves to become so consumed with organizational issues that they lose sight of the need and importance for strong relationships and authentic communication with their communities. As trusted stewards of the organization's mission, values and vision, trustees have a unique and powerful role as community liaisons for their hospitals and health systems. Strengthening community relationships and striving to improve community health are first and foremost the right things to do, and they drive the mission of most hospitals and health systems.

### Building Effective Community Connections

Trustees should ask themselves how they would rate the public's trust in the hospital or health system. They should ask if people in the community believe the organization is community-centered, and if not, why not. They should evaluate what the board should be doing to ensure the entire organization embraces community accountability.

Steps that hospitals and health systems can take to build and reinforce effective community connections are outlined below, but health systems must balance strategies and application of best practices with the populations, cultures and health care differences of each community. A "one size fits all" approach that fails to engage local stakeholders will only add to any tensions between a local community and the system. Potential stakeholders' that hospitals should consider partnering with include patients, families, schools, advocacy groups, businesses, churches, health policy makers, physicians, public health and social service agencies, insurers, government officials and the public. Steps for building and

strengthening community connections include:

1. **Define the "community" (or communities)** the hospital or health system serves, creating a focus for the community health improvement initiatives.
2. **Develop genuine partnerships** with other community health care providers, government agencies and organizations that can bring diverse resources to the table.
3. **Develop a shared and collaborative community health mission**, values, vision and plan, including specific goals and measurable outcomes to track success.
4. **Create a "culture of community commitment"** throughout the organization, with the hospital's and health system's leaders setting the tone for the medical staff and employees.
5. **Conduct routine assessments** of the community's health status, using the first assessment as a baseline by which to track progress and the success of community health initiatives.
6. **Develop community health status indicators** and routinely report them widely to all key stakeholders, including individuals in the local communities. Highlight areas of success as well as areas in need of improvement.
7. **Consider creating a board committee** to oversee community health partnerships, assess resource needs, and address barriers to progress—a step which helps to demonstrate board commitment to community accountability.
8. **Hold local and/or regional CEOs accountable** for achieving community health improvement objectives by developing specific, measurable outcomes that are mutually agreed upon with each CEO.
9. **Continuously integrate new initiatives** for community health assessments with existing ones.
10. **Build and sustain the concept of board responsibility** for community assessment, involvement and

improvement, including an emphasis on community health at board meetings and in the board's regular board self-assessment process.

11. **Develop a communications and public relations program** that enhances the organization's transparency, builds community understanding of health care needs and challenges.
12. **Develop and enhance technology-based programs** that leverage the tools, access and influence of social media.

### Trustee Leadership in Community Partnerships

Embracing population health and promoting cooperation and communication across the continuum of care is a collaborative endeavor. A key priority should be to engage with local community stakeholders to collaboratively assess community needs, determine well-aligned health improvement goals and develop effective initiatives and action plans. Collaborative partnerships not only maximize resources, but also improve understanding and trust between the hospital or health system and the local community, expand the pool of advocates for local and regional health needs, and ensure organizational compliance for community health needs assessments that solicit input from interested third parties in the community.

The most important benefit of effective health system and community collaboration is the powerful message to the community about the organization's commitment to the well-being of the community and improving the overall health of its citizens.

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LEADERSHIP PERSPECTIVES

## Key Elements of Successful Governance

Trustees face multiple challenges in today's complex and changing environment, including a highly-charged regulatory and political environment, changing health benefit programs, health care affordability, workforce shortages, behavioral health and opioid crises, costly pharmaceuticals, rapidly advancing technology, impacts of social determinants of health, quality and safety improvement pressures, shifts to outpatient and preventive care and much more. These are challenges that can undermine the success of any organization. This article provides a high-level overview of 10 elements or board practices for trustees' consideration as they strive to provide leadership and set strategic direction for the hospitals and health systems they serve.

### Ensure a relentless focus on quality and patient safety improvement.

Boards are fully responsible for the hospital's quality of care and should aggressively lead the dialogue in seeking the highest levels of quality and safety. One way to accomplish this is through the consistent use of understandable, comparable hospital quality indicators. Frequent internal and external communication about quality improvement initiatives should occur. A quality focus must not only be in place at the top, but quality literacy should be built into the hospital's DNA at every level of the organization.

### Advocate for the interests of hospitals, patients and communities.

Trustees are the voice of the community. They can and must use their clout and credibility to be strong and powerful influencers of the views held by lawmakers, regulators, community groups and others who influence or make decisions that affect the future of their organizations. Since trustees are volunteers and have no financial or operating interest in the outcome of their positions, their views often have greater influence over decision-makers than those of hospital employees.

Trustees should be well-aware of political issues, and establish relationships with their state and national legislators and their health policy staffs. This need for strong relationships has always been important, but it has become even more critical in today's complicated and politically-charged environment. Board members must always speak with a single, well-informed voice on behalf of the needs of their hospital, and they should ensure

their voice and messages are consistent with the advocacy of the hospital association.

### Be well-educated about the challenges, issues and implications of the factors impacting hospital success.

Decisions must be guided by the organization's mission, vision, values and strategic initiatives and be based on facts that focus on priorities vital to the organization's success. Key indicators of organizational performance should be monitored closely, and should guide strategic decisions to:

- Build a common understanding of strengths, weaknesses and desired direction;
- Establish a feedback system;
- Link objectives to long-term targets and budgets;
- Identify performance gaps; and
- Invite discussion and create educational opportunities.

### Engage in critical conversations and "constructive confrontation."

Board and committee meeting time are limited, and every minute should count. That means that board members must ensure their governance conversations are vibrant, essential and focused on purpose and outcomes. Critical conversations bring forth concepts, ideas and practical solutions that lead to more informed and rational conclusions and decisions. Without constructive challenges to conventional wisdom and thought, the best solutions may never surface. Boards should regularly confront issues by challenging assumptions and exploring alternatives to traditional thinking. Doing so may cause short-term tension and disagreements, but this tension should be

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welcomed and resolved through thorough, organized, deliberative and respectful discussion.

### **Be highly attuned, proactive and evidence-based.**

Instead of reacting to changes, hospital boards must focus their thinking and be proactive in their choices. Being proactive requires the board to address issues before they become unmanageable. When challenging situations arise, the board should work to understand the root cause of what is happening, so the appropriate and most effective actions can be taken. Too often the information that boards rely on to make decisions is anecdotal, disjointed or disconnected. The key to successful evidence-based decision-making lies in the intelligent use of “dashboards” and “balanced scorecards” that plot performance against expectations over time. This enables the board to govern through “strategic gap analysis,” with attention focused where the most significant performance problems and opportunities lie.

### **Build strong public trust.**

Gaining and sustaining the trust of the community is critical to hospital success, and board actions directly affect the hospital’s image. By understanding the implications of community perceptions on future success, boards can adjust the ways in which the hospital communicates and delivers services to the community. Forming strong and close community partnerships will also help to build and sustain positive attitudes toward the hospital, which has a direct impact on patient preferences.

### **Assess and respond to community health needs.**

Serving the health needs of the community is the hospital’s core purpose. To best serve the community, the hospital must understand what is most needed. The

Affordable Care Act now requires not-for-profit hospitals to conduct community health needs assessments every three years, and include community input and viewpoints in assessing and defining community health needs. The assessment must identify what needs are not being met by the hospital and/or its community health improvement partners, and the hospital must identify in its strategic plan initiatives for meeting those community health needs.

### **Ensure effective communication of community benefit and value.**

Hospitals should be able to define, measure and report the benefit and value of their activities to the community. The success of the hospital’s initiatives in improving community health and its priorities for the future should be regularly communicated to and discussed with the community. In addition, the hospital’s community benefit programs, services and outcomes should be produced and promoted in an interesting, easy-to-read annual community benefit report.

Increasingly, Congressional leaders are questioning the level of benefits not-for-profit hospitals are contributing to their communities in exchange for their tax-exempt status. The board is accountable for ensuring that the hospital fulfills its mission commitment to the community. To protect the hospital’s not-for-profit status, not only should community benefits should be accurately and comprehensively submitted as part of the hospital’s Form 990 submission to the IRS, but the board must fulfill its fiduciary duty in reviewing the Form prior to submission.

### **Commit to an investment in governance knowledge capital.**

Governance education should ensure that the governing board has the knowledge and resources necessary to make critical strategic decisions and be a highly-effective leadership body. Every board member must understand critical issues, and their implications for the hospital.

The governance education process should be undertaken with a defined purpose and firm education plan. The board should define several months in advance, the issues and topics that are most critical for board members to understand when making the critical decisions ahead. These topics should be drawn from the forces and factors that are driving hospital success in achieving the mission, vision and strategic objectives. Knowledge-building opportunities and available resources for delivering governance education (conferences, meetings, publications, trustees themselves, consultants, etc.) should then be determined. A basic strategy should be set, with objectives and outcomes; success should be evaluated periodically; and new opportunities should be incorporated into the educational effort as changes occur in the market or within the organization.

### **Commit to governance succession planning, rather than governance recruitment.**

The importance of governance succession planning is growing as health care organizations and their governing boards face increased pressure for high performance, transparency and accountability. Governance succession planning is the key to not only filling an empty seat on the board, but to improving board and organizational performance.

By regularly assessing the board’s leadership strengths and weaknesses, and using the hospital’s strategic plan to define critical future leadership requirements, the board can identify governance “gaps” that can be closed through targeted trustee recruitment. A trustee succession plan should be developed to recruit trustees that meet specific governance needs. These “gaps” will be different for each board and organization; while one board may need increased diversity, another may seek greater financial expertise or an improved balance between “here and now” thinkers and “big picture” thinkers who can frame an aspirational vision for the hospital’s future.

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- **Ensure the Quality and Effectiveness of Community Benefit Programs.** Assess adequacy of program resources, goals, implementation and impact, contracting with outside parties if needed
- **Tell the Community Benefit Story.** Share benefit stories with policymakers, engage communications personnel, report complete benefit information accurately in Form 990 H submissions, make annual community benefit report widely available to the public.

### Determining Value and Communicating the Message

Creatively and consistently conveying the value message is accomplished in part through a community benefit report that defines and communicates the true benefit and value hospitals create, not simply the economic value they provide, or the economic multiplier they create.

Accomplishing this requires an organization to be willing to think differently about what benefit and value are, to be passionate about helping the community make the connection, and willing to make a community value and benefit reporting process more than a one-time effort that's undertaken because it's the "solution of the day." It's not. Instead, it's the bedrock for building a lasting foundation of community understanding and community willingness to join the fight to improve health care funding, remove unnecessary governmental and regulatory barriers, and ensure the long-term future of the hospital. It's useful as a community support and loyalty-building tool, an advocacy tool, a business-building tool, a volunteer-raising tool, and a board recruitment and orientation tool.

### Developing a Community Benefit Report

There are different approaches hospitals may use to share information publicly about their commitment to their local communities. It's important that hospitals provide this information to help their communities understand the kinds of services that are available to them, and also to respond to calls for greater public accountability for hospital activities.

Because each hospital and community is unique, no single approach works best for all. What is essential when developing a checklist for the hospital's commitment and activities in the community is to create an organized, well-crafted document that clearly and powerfully describes all the services and benefits it provides, along with a translation of the impact of the hospitals' activities and efforts on community health.

The AHA has identified several factors hospitals should consider when developing a community benefit report:

- **The hospital's mission, values, and goals are clear to employees, medical staff, and the public.** The mission/values/goals are clearly described, easily understood, and communicated throughout all levels of the organization and surrounding communities.
- **Community connection is demonstrated.** There is a clear understanding of the social, geographic and economic characteristics of the hospital's community. The hospital recognizes the unique health trends of the community and what barriers to care exist. In addition, the hospital has clearly defined its connection to other governmental and social service organizations when conducting a community needs assessment.
- **Comprehensive inventory of the benefits the hospital provides to the community are available.** The needs of the community that are being met through inpatient diagnostic and treatment services should be made available in a language easy to understand by all. Additionally, the value and effect of outpatient, off-site, and extended care services should be presented. The hospital should identify programs and services targeted at the hospital's communities and vulnerable populations.
- Not only should the community be made aware of these services, but the hospital should work to eliminate the economic, social, and cultural barriers that exist.



***A master list of each community program offered by the hospital should be created that helps emphasize the community benefit the hospital provides.*** Furthermore, to ensure continued support for the programs offered, the hospital should work with community funding organizations to guarantee financial assistance.

- ***The impact the hospital's programs and services have on the community the hospital serves are emphasized.*** Hospitals should estimate how many people have been impacted by the services provided. In addition, hospitals should gather information on the impact their services have had on their community's health status. From this data, hospitals can then modify and/or improve any services to better suit the needs of the local community.

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