

Establishing a Uniform Chart of Accounts for Public Health Agencies

APHA 2017 Annual Meeting
November 2017
Atlanta, GA

Betty Bekemeier, PhD, MPH, RN, FAAN
Principal Investigator, PHAST
University of Washington

Funded by
RWJF #73270



Presenter Disclosures

Betty Bekemeier

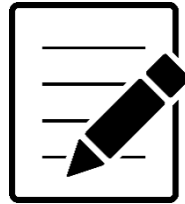
I have no financial support or conflict of interest to report

Introduction

Developing a Uniform Chart of Accounts (COA) for Public Health Agencies



- Project funded for 2 years by the RWJF



- PHAST in collaboration with practice partners developed a uniform COA
- Practice partners created reports of their revenues and expenditures using uniform COA



- Process was examined with participant feedback on validity of results and feasibility of widespread adoption of a uniform COA

Motivation

- What is a Chart of Accounts?
 - “A chart of accounts is a classification structure for an accounting system that systematically organizes the agency’s financial data.” -- D. Ross, PH Uniform COA Project (2015)
- Why a *Uniform* Chart of Accounts?
 - Make comparisons across space and time
 - Understand the cost of PH services and how they relate to health outcomes
 - Help demonstrate value of PH services to secure funding



Development of Uniform COA



- Draft COA developed by the Public Health Informatics Institute as part of the “Public Health Uniform Chart of Accounts Crosswalk Project”
- Collaborative refinement of draft COA with the help of practice partners using an iterative process
 - Group conference calls
 - Individual calls/conversations
 - Online surveys

Framework for Uniform COA

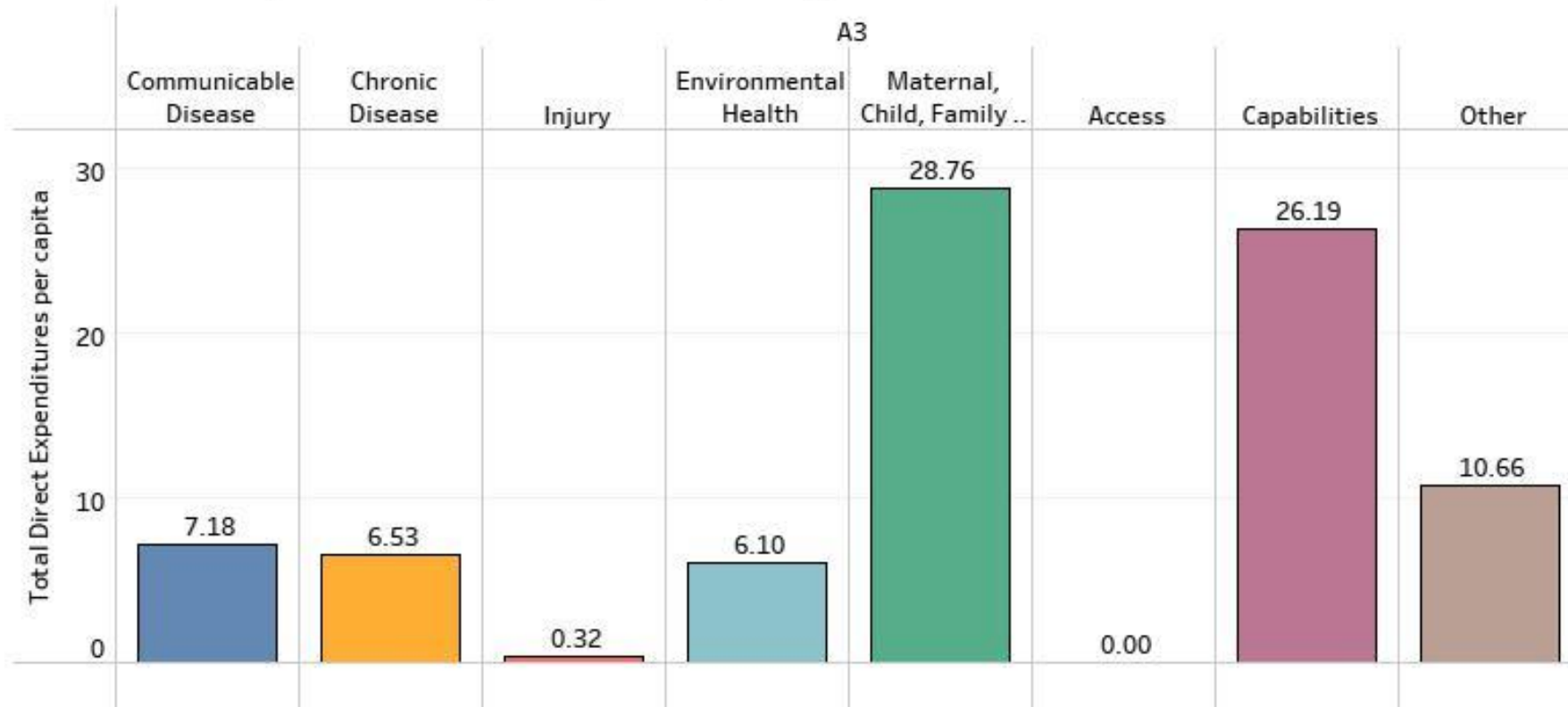


Structure of Uniform COA

Program Areas	Communicable Disease	Chronic Disease	Injury Prevention	Environmental Health	Maternal-Child & Family Health	Access & Linkage	Capabilities	All Other Activities
Major Programs	HIV	Tobacco	Falls	Food safety	Family planning	Health care licensing	Assessment	Other healthcare
	STD	Cancer	Motor vehicle	Water	Newborn screening	Eligibility determination	All hazards preparedness & response	Other social services
	TB	Obesity	Firearms	Air	Coordination of services	Building health care capacity	Policy development & support	
	Hepatitis	Cardiovascular	Occupational injury	Sewerage	Direct services	Other access & linkage activities	Communications	
	Immunization	Asthma	Intentional injuries	Vector borne	Supplemental nutrition		Community partnerships development	
	Communicable disease epidemiology	Diabetes	Unintentional injuries	Solid waste	Population-based maternal-child health		Organizational competencies	
	Other communicable disease activities	Other chronic disease activities	Substance abuse	Lead	Other maternal-child & family activities			
		Other injury activities	Fish & shell fish					
			Toxic substance assessment					
			Other environmental health activities					

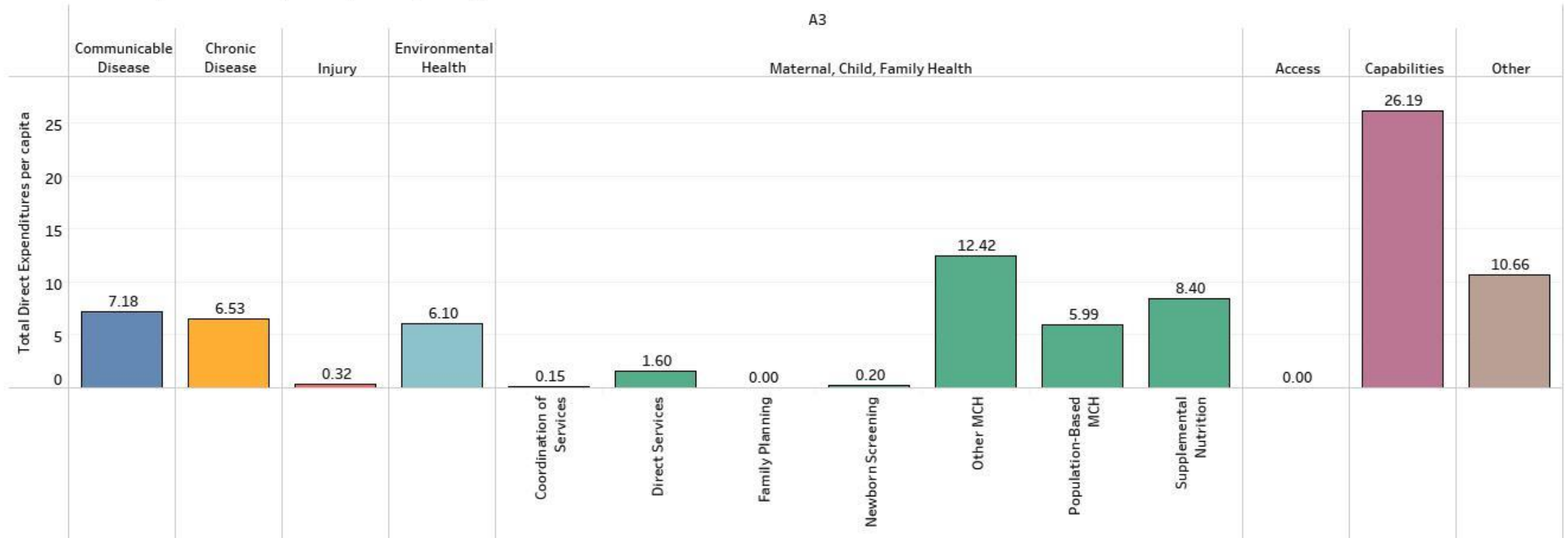
Per Capita Spending, by Program Area

Total Direct Expenditures per capita by Program Area



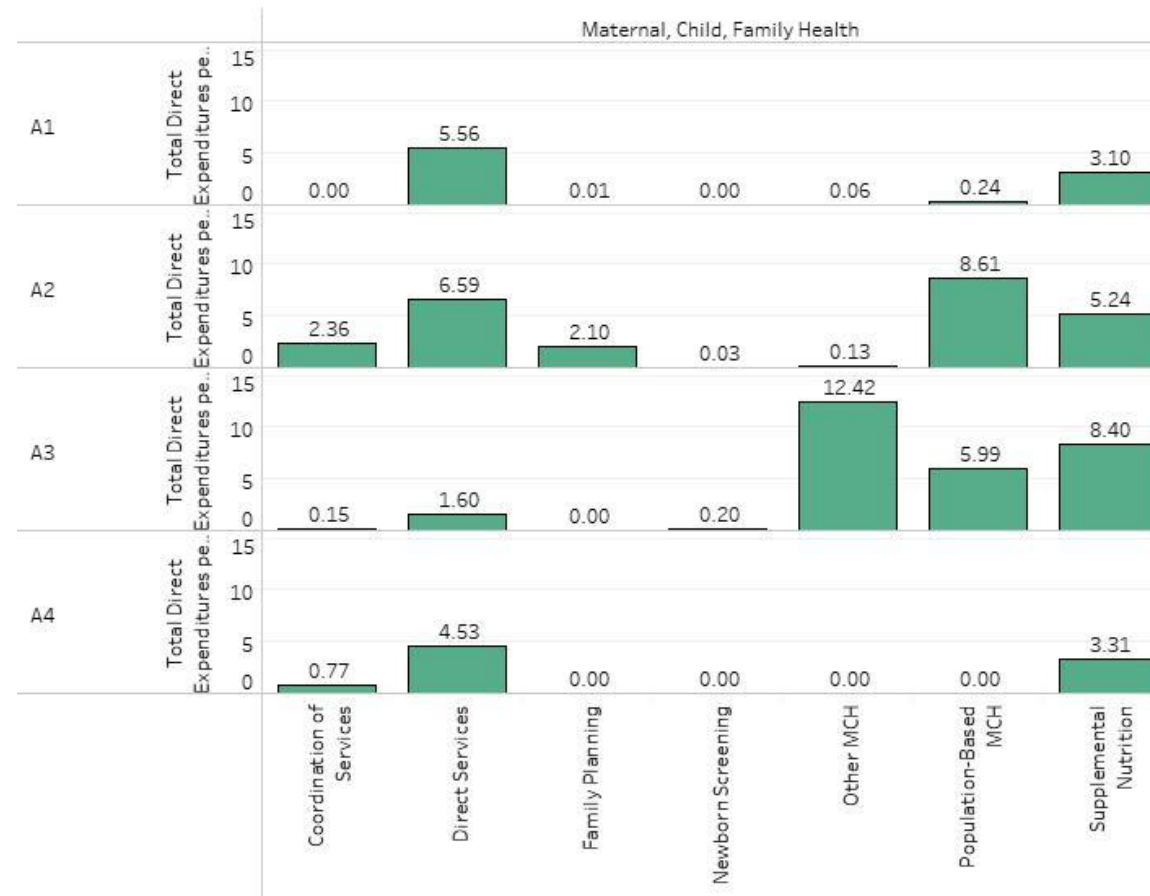
Per Capita Spending, by Major Program

Total Direct Expenditures per capita by Program Area



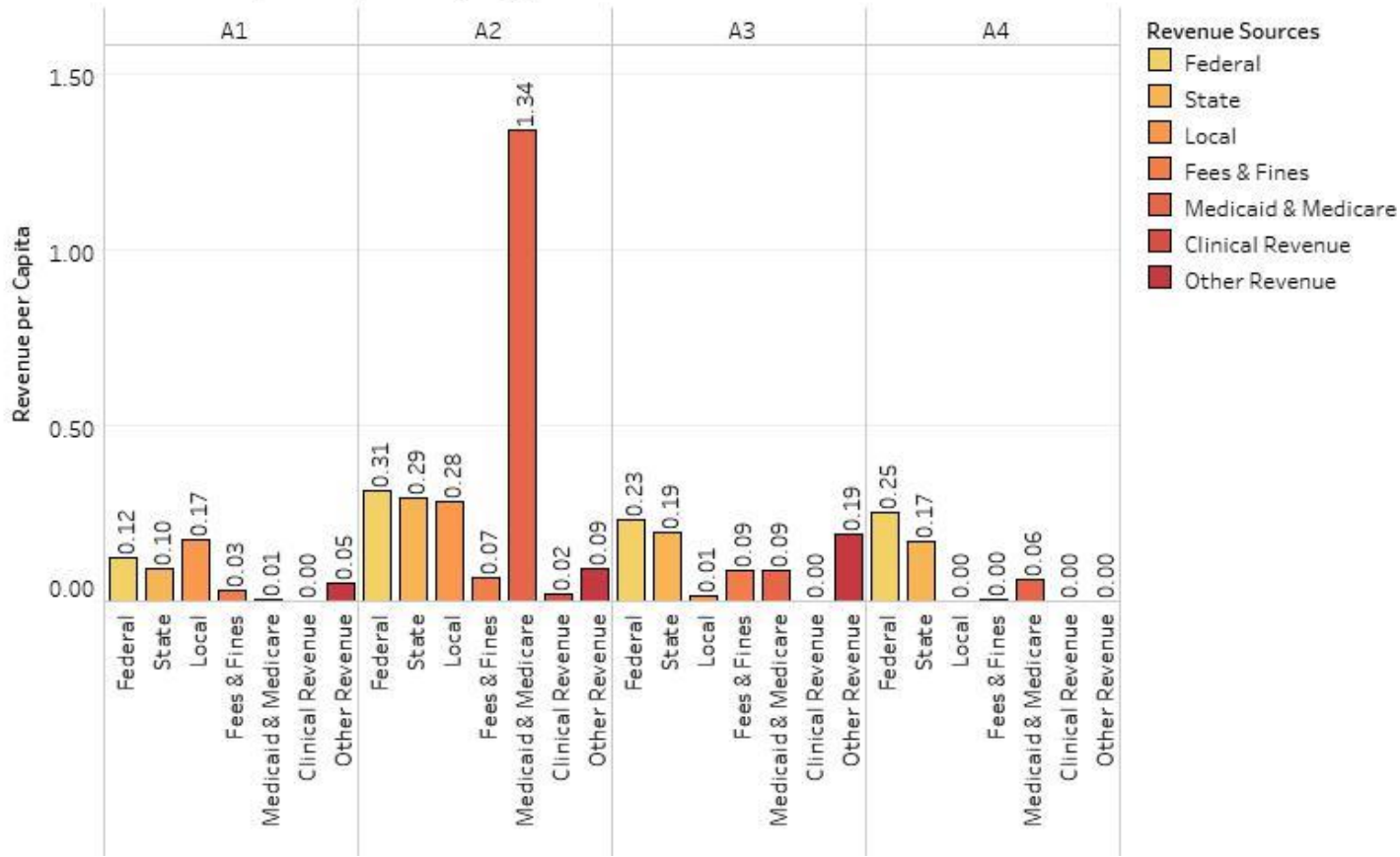
Comparison of Spending across LHDs

Total Direct Expenditures per capita for Major Programs within Maternal, Child, Family Health



Comparison of Revenue Sources across LHDs

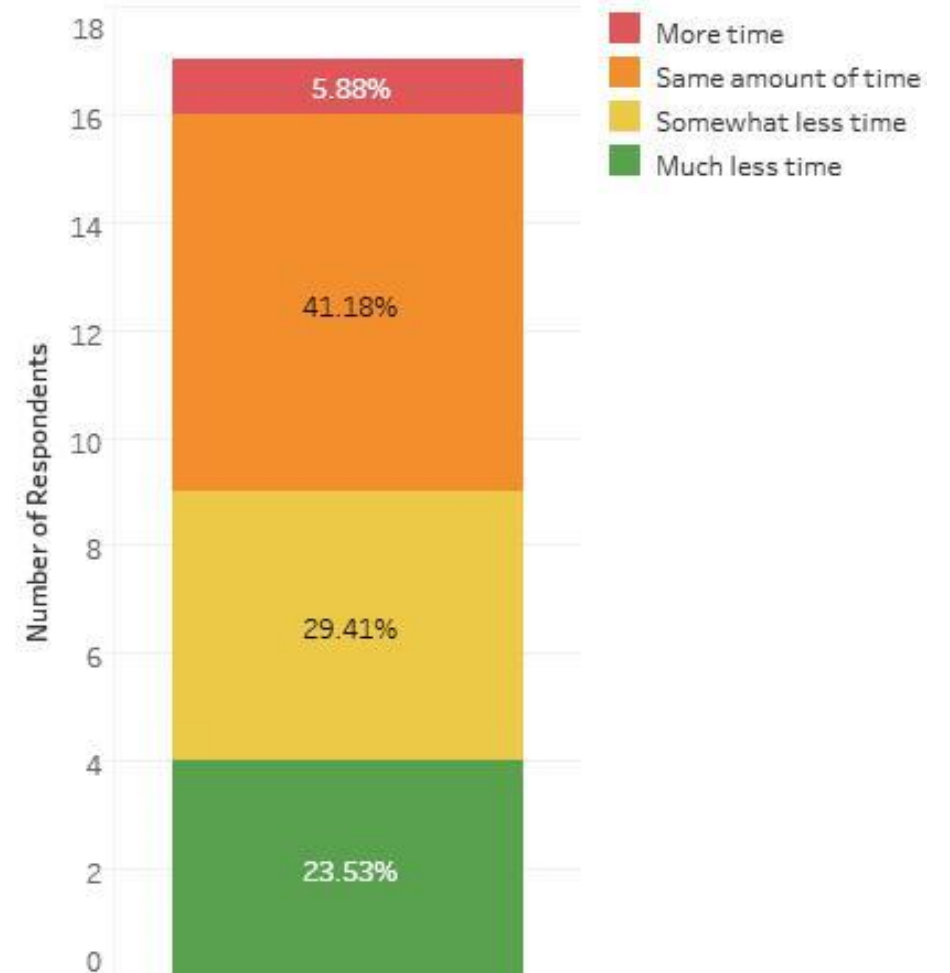
Total Revenue per Capita by Type



Time to Complete Crosswalk

- Median time participants needed for LHDs to complete crosswalk: 28 hours
- 53% of participants estimate they would need less time to complete a crosswalk the second time around

How long would you estimate it would take to complete the crosswalk compared to this first time?

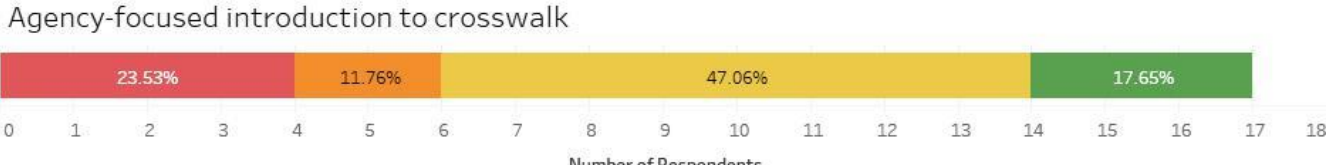
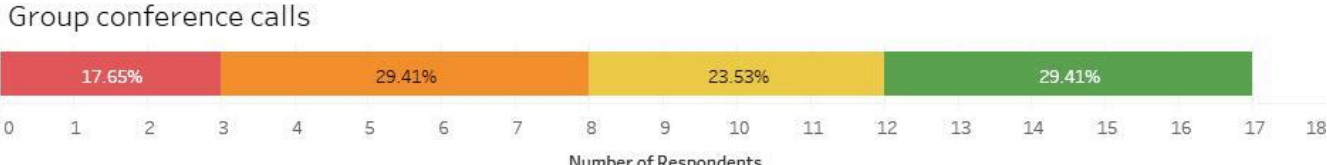
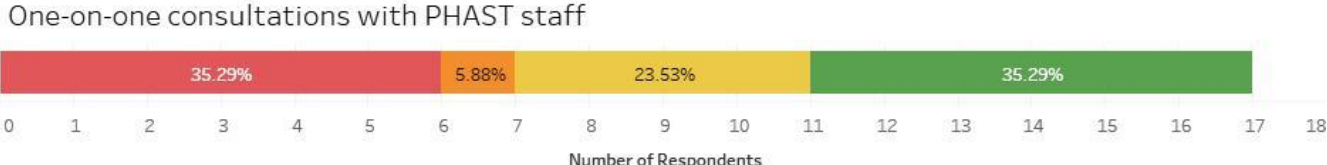
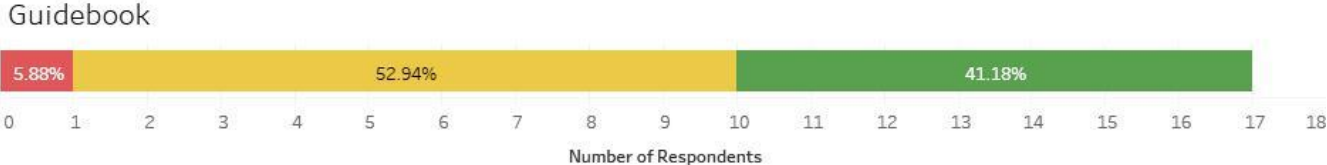


Resources to Complete Crosswalk

Guidebook and one-on-one consultations with PHAST were considered most helpful

We are interested in understanding how helpful the following materials and resources were in completing the crosswalk process:

Did not use Not very helpful Somewhat helpful Very helpful



Value of a Uniform COA

For Planning

- “The information was interesting in that for the first time ever I was able to grab and look at immunizations and know exactly what it costs us.”
- “[...] The trend from year to year could be really informative, and we think it could help us with our internal control [...] helping us determine where we could see the areas of needs. Changes in spending year over year could also give us early indications that would help us align our resources with those trends.”
- “We can see how it might be helpful for programs to use in terms of prioritizing, strategic planning, seeking funding. [W]e can see the potential for the information to be helpful internally for planning purposes.”

Value of a Uniform COA

For Advocacy

- “[...] I would think at a local level [it would be] easier to share that data, to have an impact on your budget folks, your legislature.”
- “[W]e are very enthused, and it would definitely be part of what we would build into our strategic plan and our interaction with our legislatures to show comparisons and data and how we stand.”

Thank you!

For more information visit www.phastdata.org
or contact us via email at phast@uw.edu