

Establishing a Uniform Chart of Accounts for Public Health Agencies

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Public Health Systems Research Interest Group

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Background: the Uniform Chart of Accounts

- 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

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				

Uniform COA Crosswalk

Major Programs:

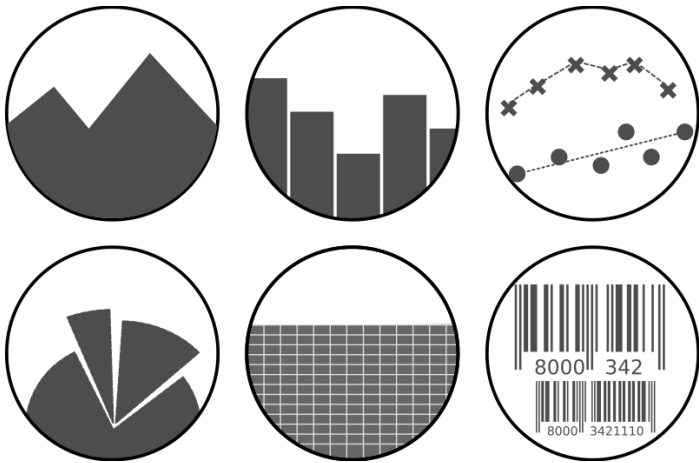
Report actual revenues and expenditures based on agency's accounting system

Program Activities:

Estimate expenditures based on staff effort using estimation survey

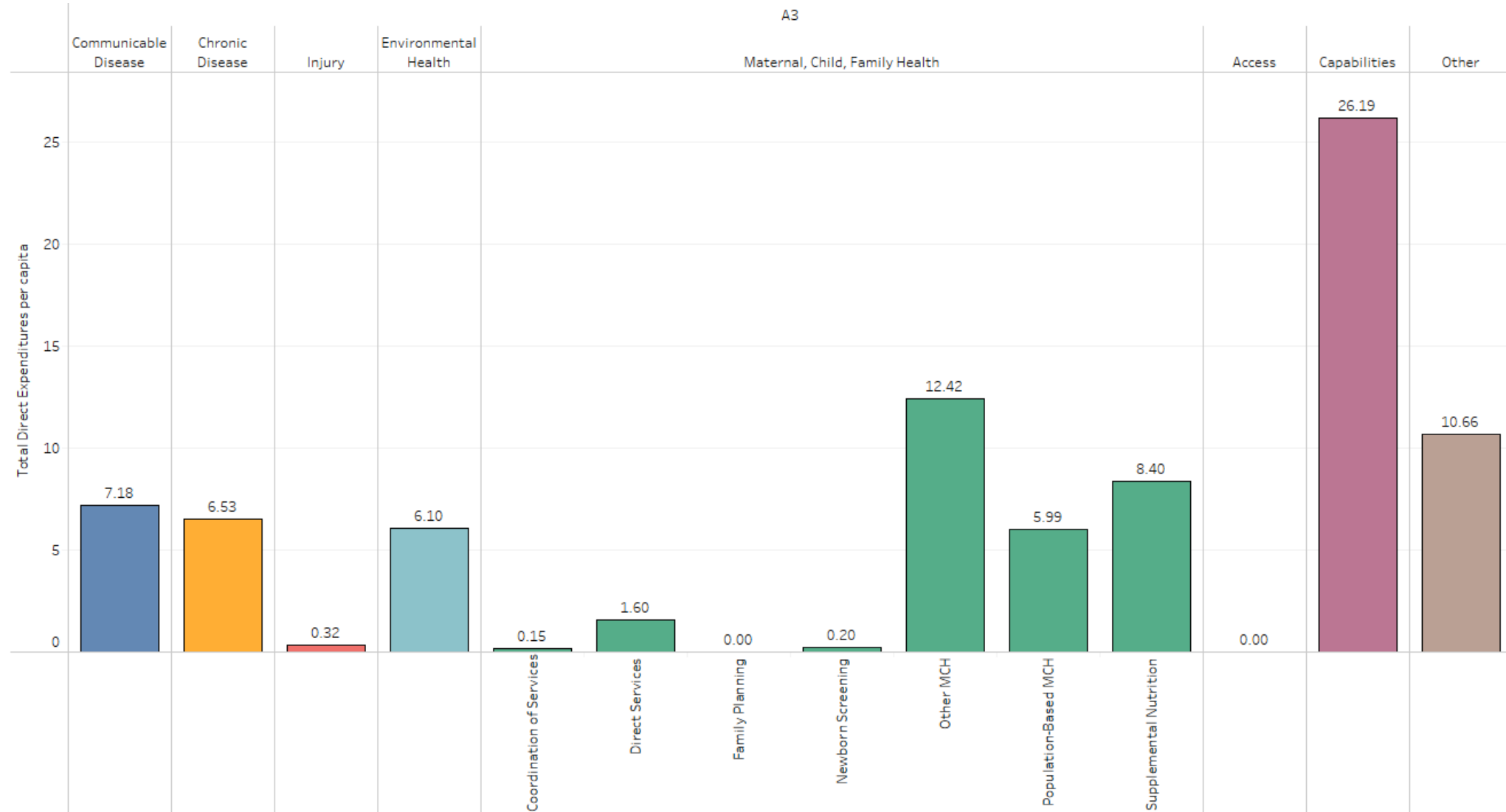
Program Area	Major Program	Program Activity
Communicable Disease	HIV	Screening
		Direct treatment
		Counseling and case management
		Partner notification
		Referral
		Surveillance
		Syringe exchange
		Contact tracing
		Outreach and education
		Health promotion
		Lab
		Other

Data Collection



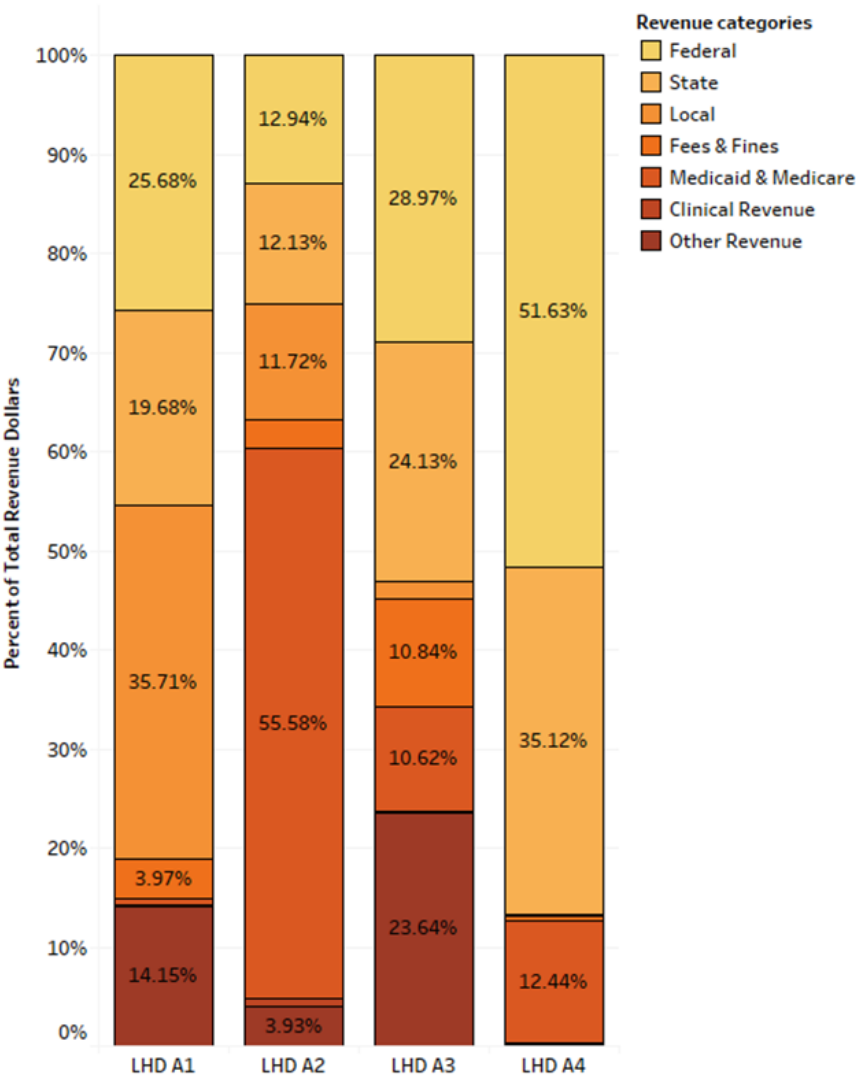
- COA Crosswalk for Major Programs
 - Completed by all 20 practice partners
- Estimation Tool for Program Activities
 - Completed by 17 of 20 practice partners

Per Capita Spending, by Major Program

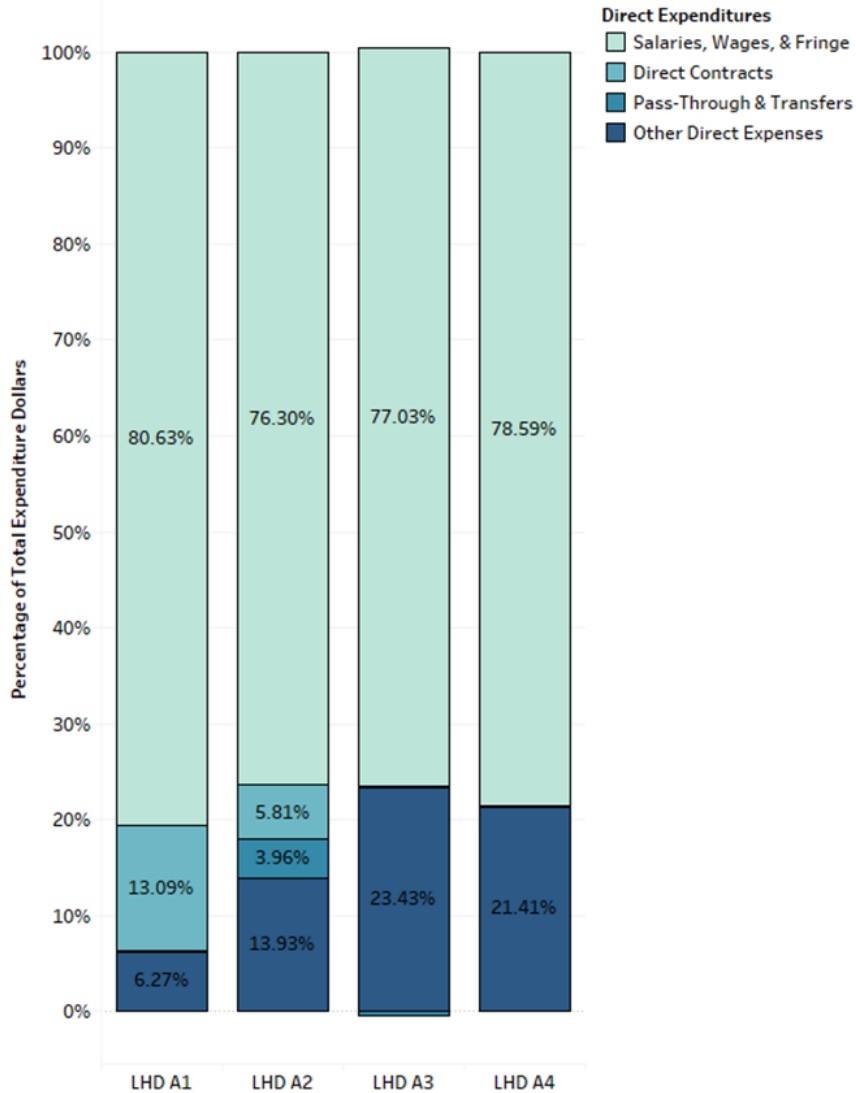


Revenue & Expenditures

Revenue by Type

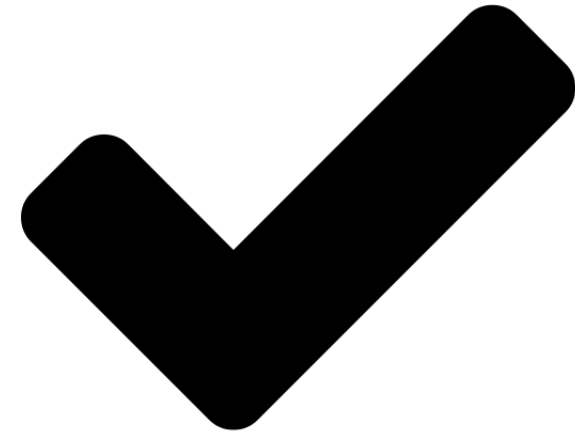


Direct Expenditures by Type



Evaluation of Data

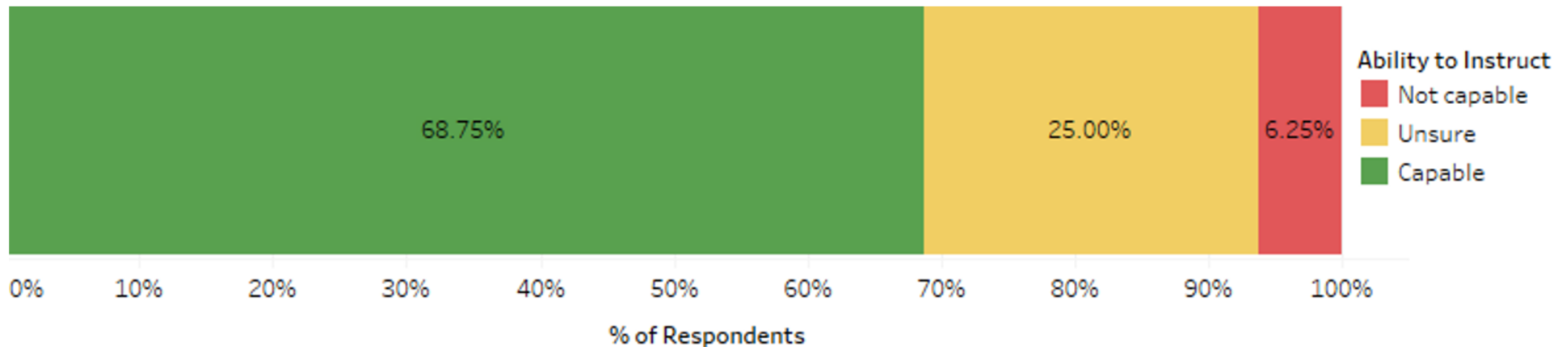
- Descriptive examinations
- Comparisons to NACCHO Profile values
- Practitioners use interactive data dashboard to:
 - Identify data quality issues
 - Do comparisons
 - Generate questions



Feasibility of the Uniform COA

- 69% feel capable to instruct others, showing understanding of the crosswalk

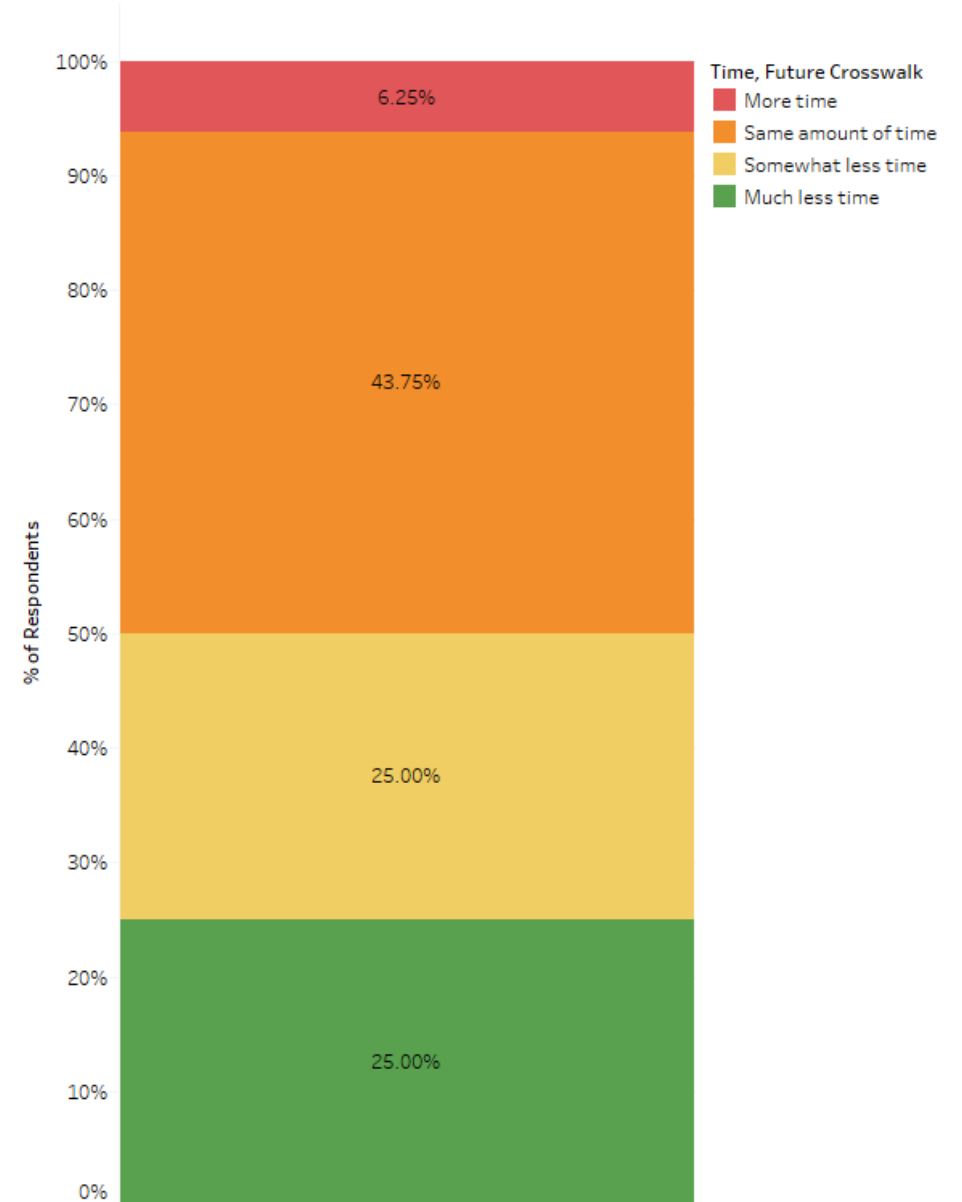
How capable would you feel instructing staff at another agency in constructing their own crosswalk for the uniform COA?



Time to Complete Crosswalk

- Average time participants needed to complete crosswalk: 25-40 hours
- 50% 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?



Value of a Uniform COA

- *“...I am so excited. This is going to be a great tool as I start thinking about ways to modify next year’s budget process. Thanks for allowing us to participate.” (Administrator of a WV LHD)*
- *“I can see this as being an avenue to help legislation understand the need for added investment into Public Health...” (Administrator of a MO LHD)*

Thank you!

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