

The Feasibility of a Uniform Chart of Accounts for Public Health

Preliminary Results

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No uniform financial reporting standards currently exist for governmental public health agencies. This absence of standardized collection and reporting of financial data limits comparisons of the sources and uses of public health funding across agencies, and prevents researchers and practitioners from effectively documenting the links between public health activities and population health outcomes.

To solve this problem, the Robert Wood Johnson Foundation funded the Public Health Activities and Services Tracking (PHAST) team at the University of Washington to determine the feasibility of implementing a uniform Chart of Accounts (COA) for public health that reflects the realities of public health practice. Building on earlier work by the [Public Health Informatics Institute](#), the PHAST team recruited agency leaders and financial staff in 2016 from 20 state and local health departments in four states (MN, MO, NY, and WV) to envision and complete the development of a uniform COA and assess how to implement it successfully and sustainably.

The Value of a Uniform Chart of Accounts for Public Health

Public health leaders have long been interested in establishing a uniform COA, and have expressed encouragement of and enthusiasm for PHAST's efforts to do so. With the uniform data now available to them, study participants are excited to be able to compare revenues and expenditures across agencies with greater accuracy than previously possible. Participants anticipate using these data in a variety of ways, including budget development, benchmarking, and communicating the value of public health investments to policymakers and the public at large.

"...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 West Virginia LHD

"I can see this as being an avenue to help legislators understand the need for added investment into public health..." —Administrator of a Missouri LHD

Implementing a Uniform Chart of Accounts is Feasible

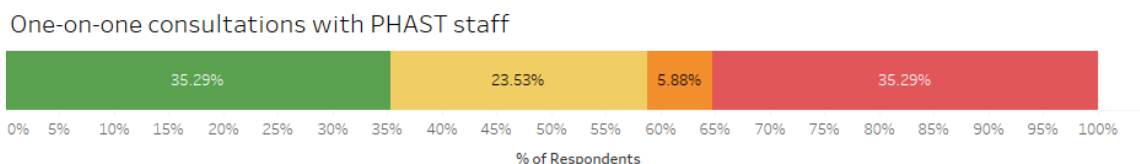
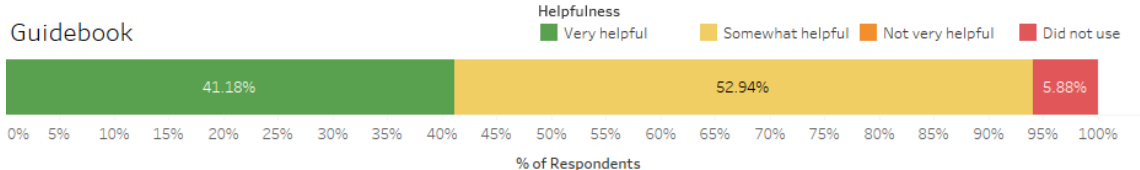
PHAST's work demonstrates that establishing a uniform COA and implementing it in public health systems is feasible.

During 2016, representatives from the 20 participating state and local health agencies reached consensus on the structure and components of a uniform COA. During 2017, participants from all 20 agencies implemented the uniform COA.

PHAST evaluated the feasibility of implementing a uniform COA by surveying the 20 participating agencies, and participants from 17 agencies responded. Their feedback is summarized below.

PHAST provided one-on-one consultations and a detailed guidebook to help agencies complete the process. Over 94% of respondents found the guidebook helpful, and 59% found the consultations helpful. Other factors that helped participants complete the process included support by agency leadership, their own professional training and experience, and assistance from other agency staff.

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



Implementing the uniform COA crosswalk took participants an average of 29 hours. Although 82% of respondents indicated that they needed more time than planned to implement it for this first year, 41% of respondents reported that this would take them less time in subsequent years. More than 64% of respondents said it would be possible to align their accounting process or system to the uniform COA in the future.

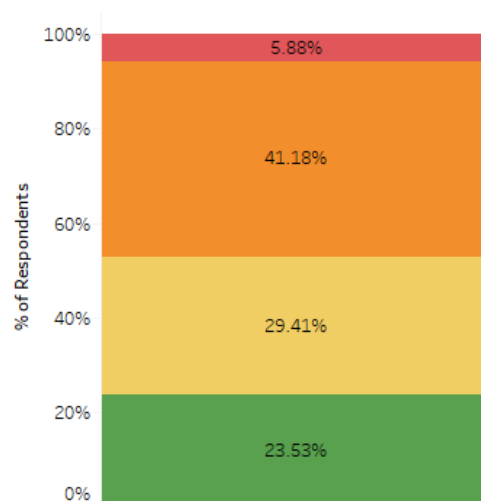
“I think the more often we do this exercise, the easier it will get for us.”
—Participant from New York State Department of Health

Scaling up the adoption of a uniform COA in public health will likely be a collaborative process, in which early adopters share their experiences with others interested in implementing the uniform COA crosswalk. In the survey, 64% of respondents said that they feel capable of instructing another agency in their region about implementing the uniform COA crosswalk.

Time, Future Crosswalk

- More time
- Same amount of time
- Somewhat less time
- Much less time

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



Current Activities and Future Direction

Through focus groups, existing participants are being asked to describe the usefulness and utility of this novel dataset and to recommend ways to improve the process. PHAST is also disseminating findings at national meetings, such as the APHA Annual Meeting in November 2017, having already presented at AcademyHealth Public Health Systems Research (PHSR) Interest Group in June and the NACCHO Annual Meeting in July 2017.

PHAST anticipates scaling up implementation of the uniform COA with more agencies in the future, with the ultimate goal of establishing a national standardized COA. This will have multiple benefits for state and local public health practice, as well as supporting research in public health finance, systems, and services.

For more information about PHAST’s Uniform Chart of Accounts project, please visit phastdata.org/research/chart-of-accounts or contact Melinda Schultz at phast@uw.edu.