

# Establishing a Uniform Chart of Accounts for Public Health

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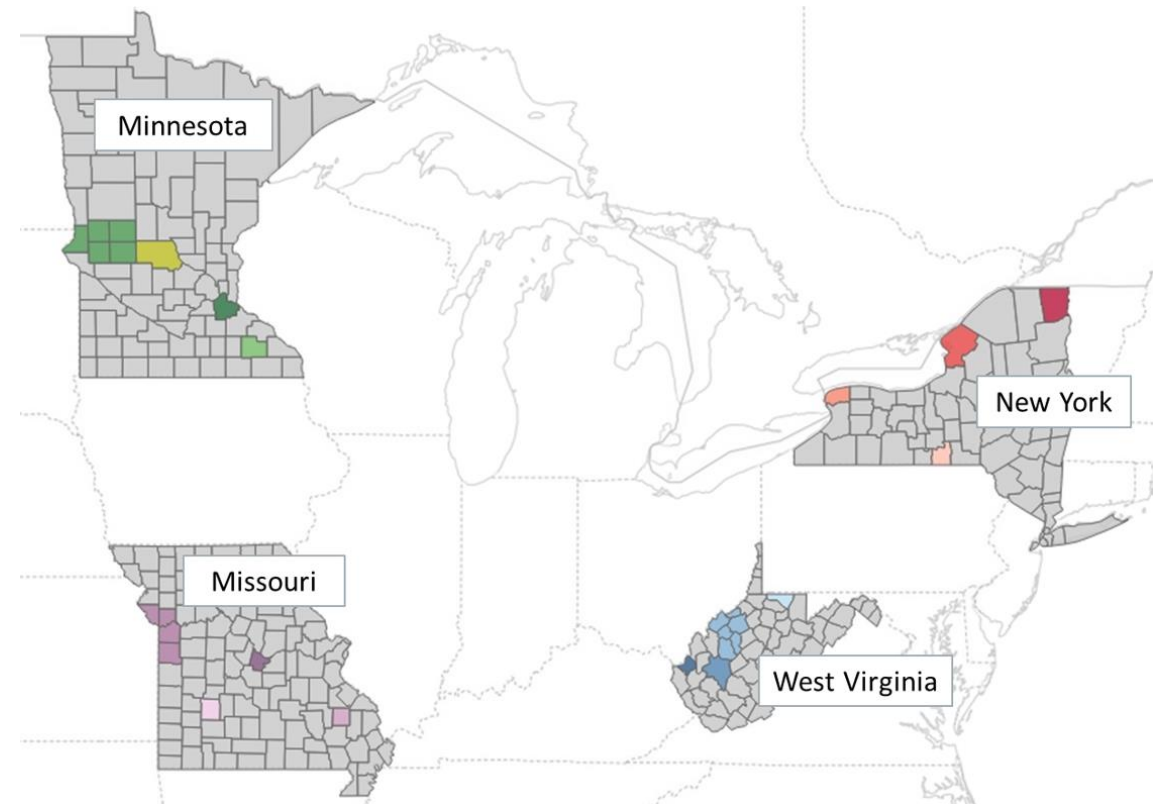
# Overview

Funded by the Robert Wood  
Johnson Foundation  
Grant #73187



## Two-year feasibility project

- 20 participating health agencies
  - 4 state agencies, 4 locals in each state
- Constructed a Uniform Chart of Accounts (COA) for Public Health **by consensus**
- **Crosswalked** Major Programs expenditures, revenues, and FTEs to Uniform COA
- **Evaluated feasibility** with participant surveys
- Developed an interactive visualization tool to **make data easy to access and interpret**
- Conducted focus groups to gather feedback on **how data can be used** to improve public health practice



# Motivation

“The nation’s public health system has been **chronically underfunded for decades**—leaving Americans unnecessarily vulnerable to preventable health problems, ranging from major disease outbreaks and bioterrorism threats to diabetes and prescription painkiller misuse.”

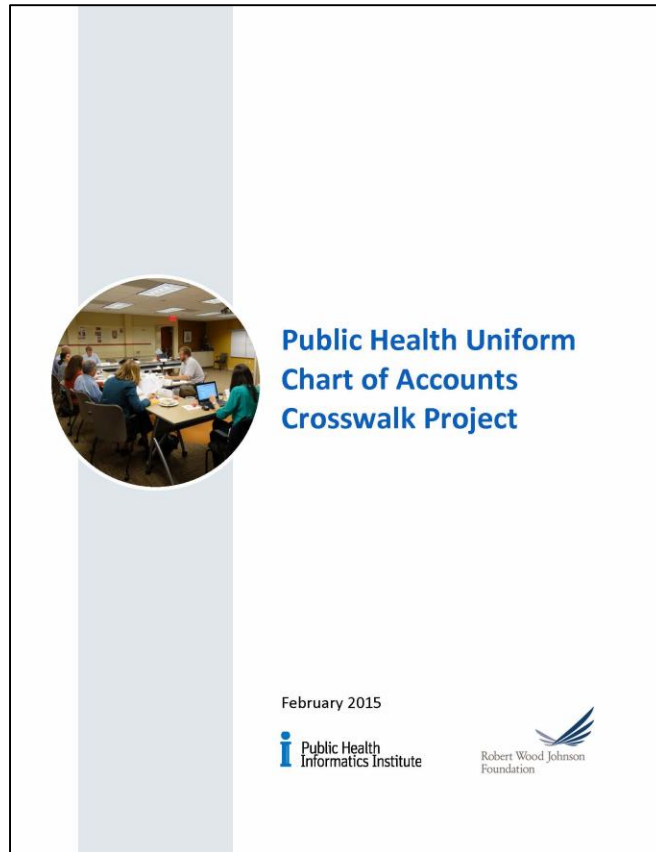
— *A Funding Crisis for Public Health and Safety*, Trust for America’s Health (2017)

## Demand for standardized data → Alignment of reporting structures

- Make comparisons across agencies and over time by Program Area
- Demonstrate value of PH services to secure funding
- Understand the cost of PH services and how they relate to health outcomes



# Developing the Uniform COA



1. Draft COA\* adopted from **Public Health Uniform COA Crosswalk Project** (Public Health Informatics Institute)
2. Collaborative refinement of draft COA with practice partners using an iterative process
  - Group conference calls
  - Individual calls/conversations
  - Online surveys



\* and crosswalk methodology

# Program Areas and Major Programs

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				

# Template for Major Programs

<i>Agency Name</i>		<i>Time Period</i>	Direct Expenditures					Revenue categories							
Program Area	Major program	FTEs	Primary Expenditures			Other	Total Direct	Government			Program Generated Income			Other	Total revenue
			Salaries, wages, & Fringe	Direct contracts	Pass-through & transfers	Other direct expenses (total)		Federal	State	Local	Fees & Fines	Medicaid Medicare	Clinical revenue	Other revenue	
Communicable Disease (CD)	HIV/AIDS														
	STD														
	Tuberculosis														
	Hepatitis														
	Immunization	2	100,669	0	0	114,611	215,280	25,126	31,110	34,455	25,618	58,121	40,848	0	215,278
	CD Epidemiology														
	Other CD														

# Evaluation of Feasibility

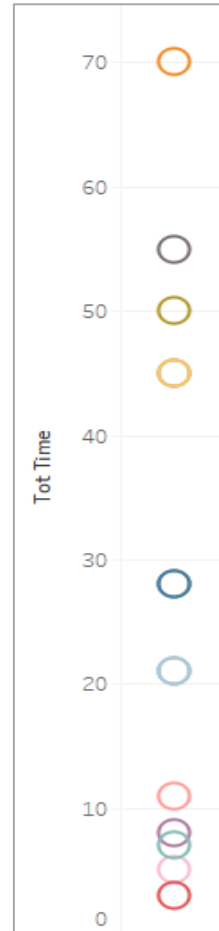
## Time to complete the crosswalk (hours)

- Median: 28
- Mean: 65
- Minimum: 3
- Maximum: 532

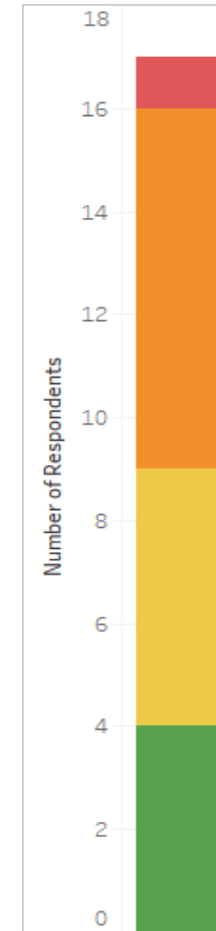
*n = 17*



all respondents



LHD respondents



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

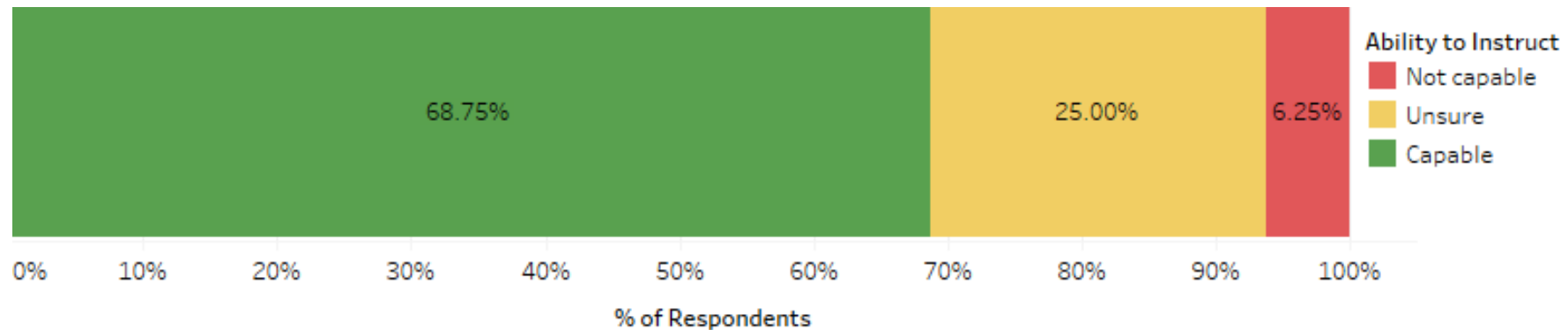
Time Required in Future

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

# Evaluation of Feasibility

## Peer Instruction

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



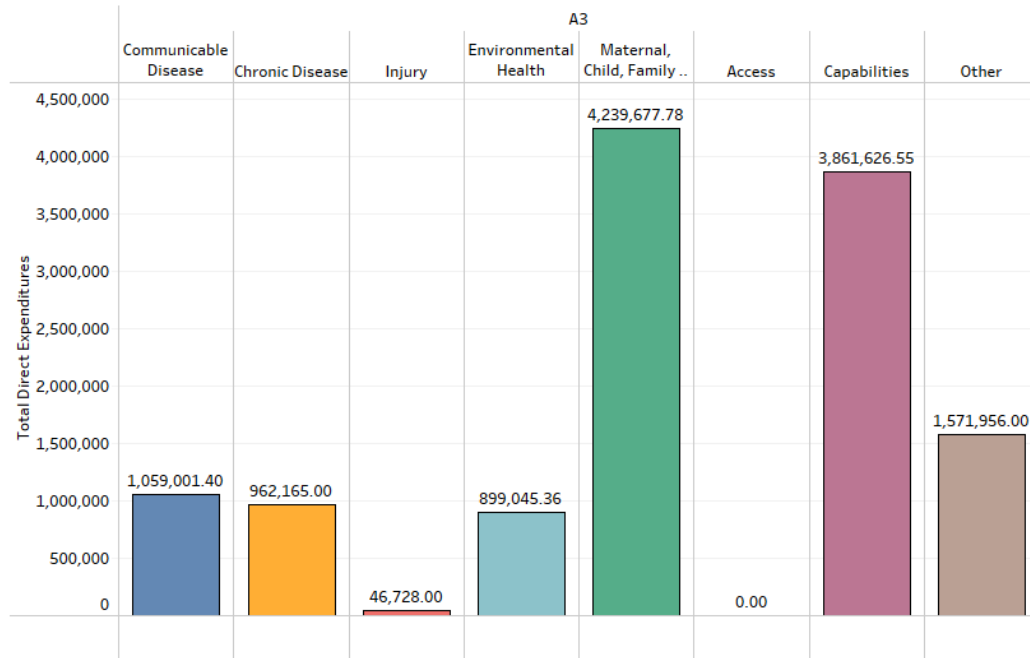
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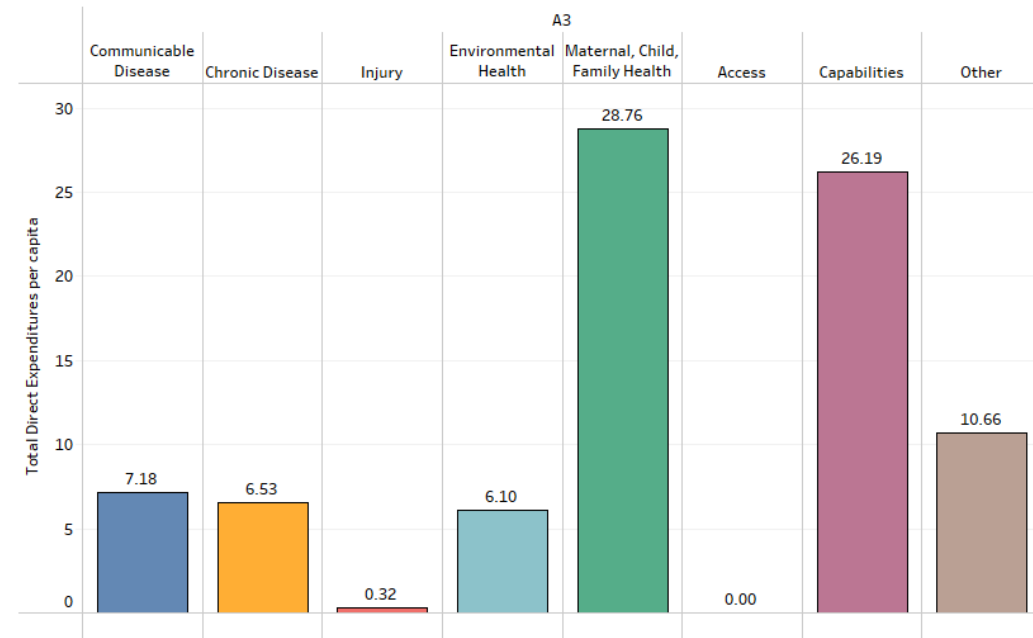
# Data: Overview for an LHD



Program Areas: Total Direct Expenditures



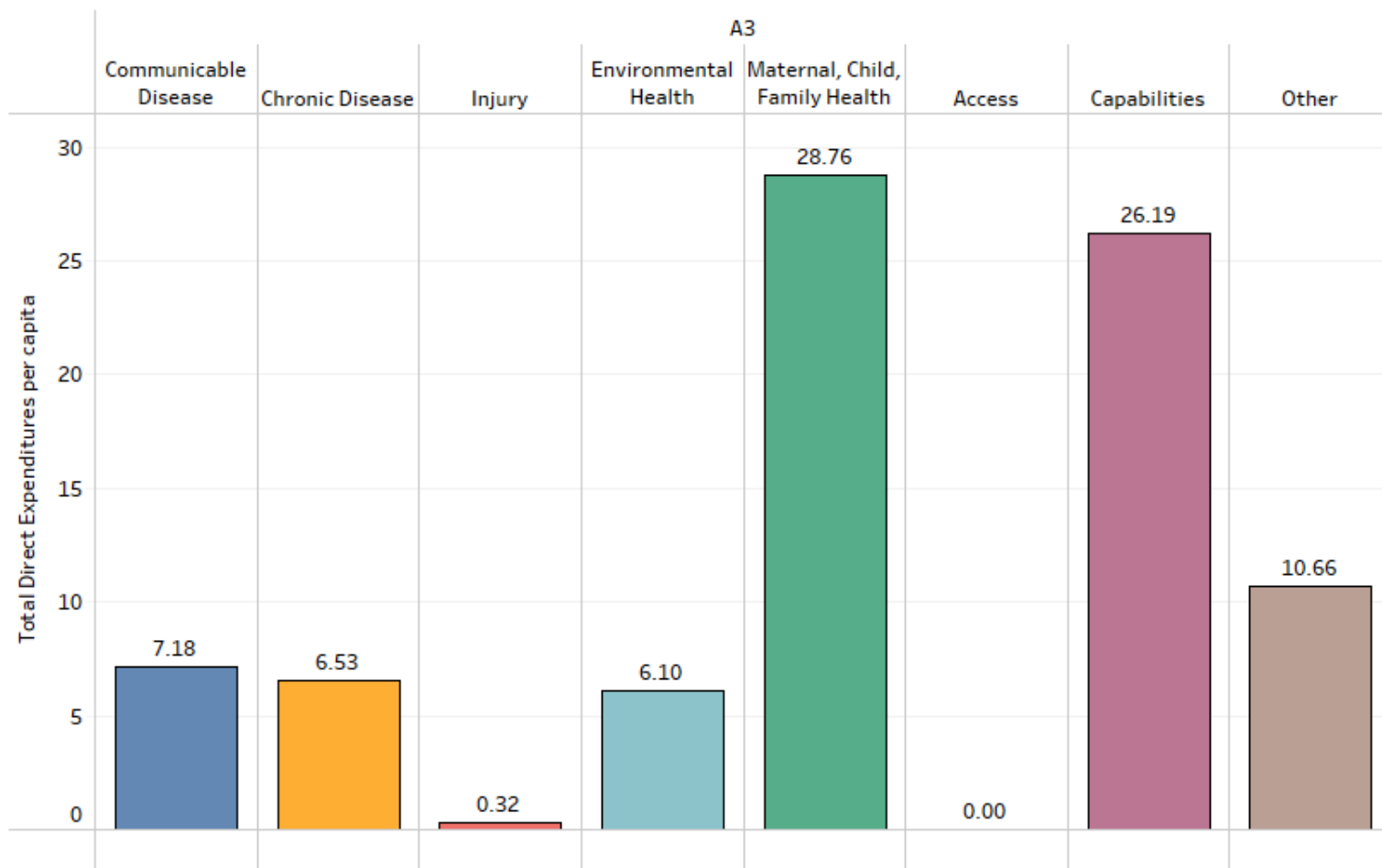
Program Areas: Total Direct Expenditures per capita



*(fiscal year 2015)*

# Data: Overview for an LHD

Program Areas: Total Direct Expenditures per capita



Agency  
A3

Parameter  
Total Direct Expenditur..

Expand Program Area  
None

Program Areas

- Communicable Disea..
- Chronic Disease
- Injury
- Environmental Health
- Maternal, Child, Fam..
- Access
- Capabilities
- Other

# Data: Program Area Detail for an LHD

Program Areas: Total Direct Expenditures per capita



Agency  
A3

Parameter  
Total Direct Expenditures

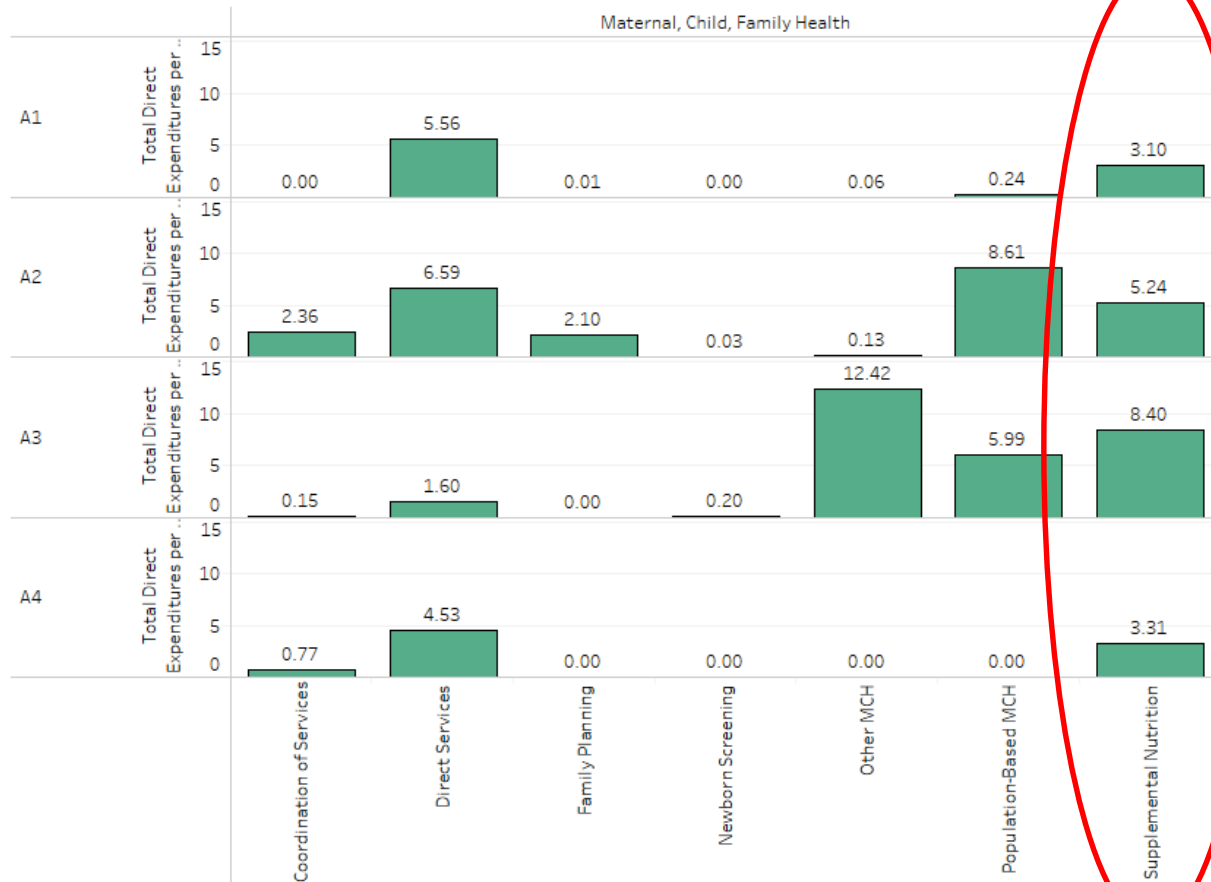
Expand Program Area  
Maternal, Child, Family ..

Program Areas

- Communicable Disease..
- Chronic Disease
- Injury
- Environmental Health
- Maternal, Child, Fam..
- Access
- Capabilities
- Other

# Data: Program Area Detail across LHDs

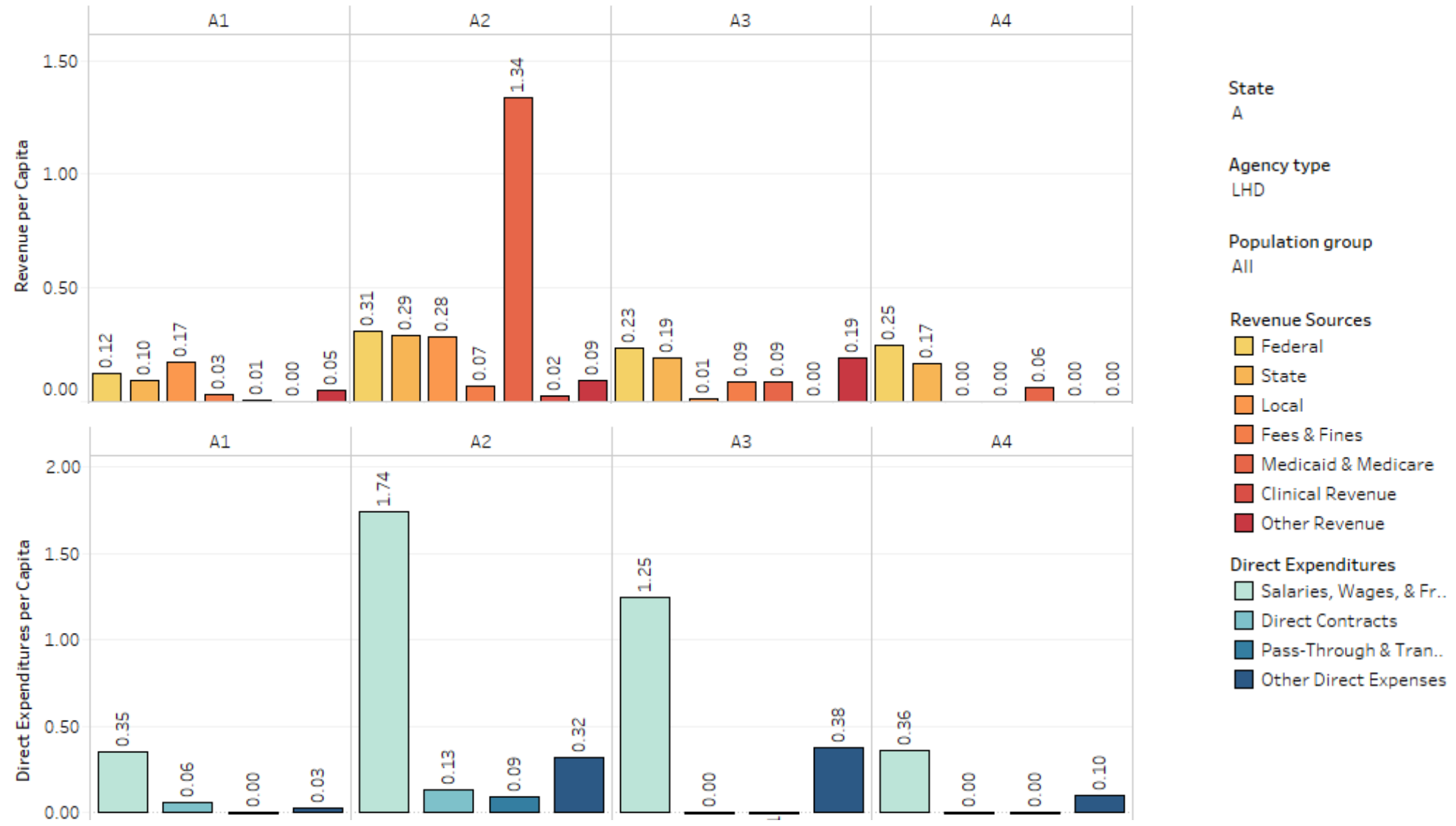
Total Direct Expenditures per capita for Major Programs within Maternal, Child, Family Health



FTE for Major Programs within Maternal, Child, Family Health



# Data: Revenue and Expenditure Sources across LHDs



# Using the Data to Measure Performance

## A “true” understanding of the costs of Program Areas and the Major Programs that comprise them

“I know exactly how much of fringe goes into immunization. [...] we’re not redoing previous cost reports to get us to the right answer.”

## A useful framework for reporting on public health finance

“The glossary is a good sort of example or model because I think we could do more to try and standardize reporting by being more clear.”

“What it does give me that I don’t have on my internal reports is a break-down between the different activities and kinds of programs.”

“I used it to re-build a front-load kind of digesting of our general ledger and various expenses and revenues to then feed into the article XI claiming, since not everything we do is claimable, you have to be able to really digest and look at your data.”

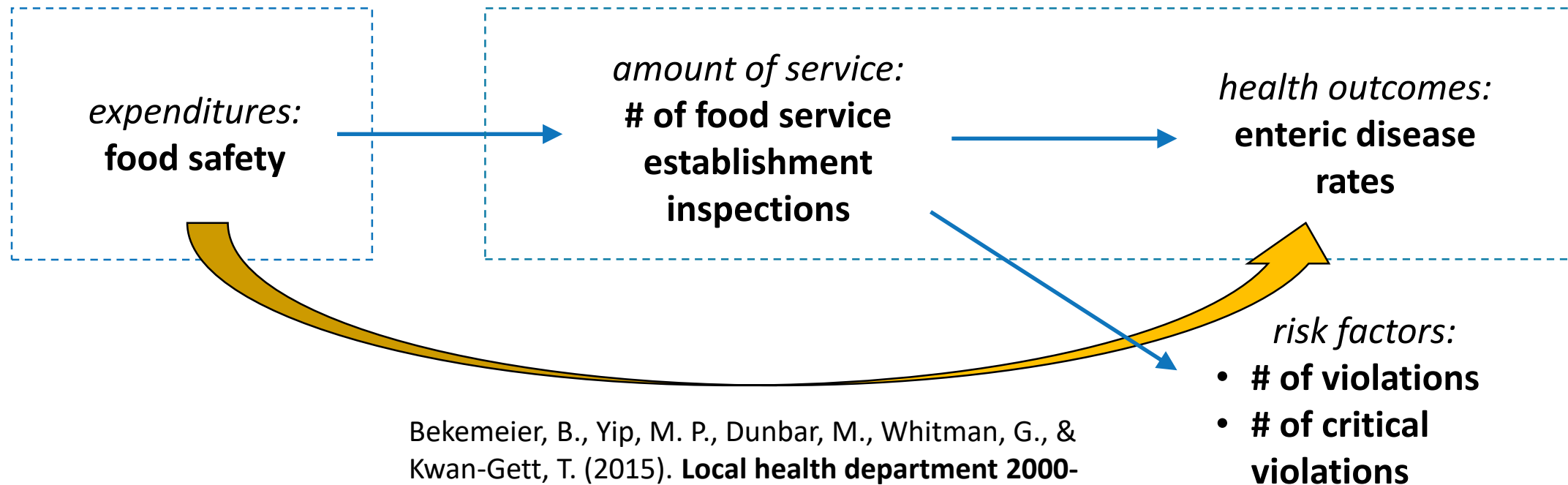
## Practical Impact

- data gained from this project has been used to **modify budgeting processes**
- screenshots of visualizations used in **reports to county boards**
- agencies **automating the crosswalk process** in order to generate ongoing reports based on the uniform COA
- **able to produce reports in less time than with existing system**

# Performance and Health Outcomes

*Uniform Chart of Accounts*

*PHAST Standardized Measures*



Bekemeier, B., Yip, M. P., Dunbar, M., Whitman, G., & Kwan-Gett, T. (2015). **Local health department 2000-2010 food safety and sanitation expenditures and reductions in enteric disease.** *American Journal of Public Health*, 105 Suppl 2:S345-52.

# Uniform COA Phase 2

## **Scale up**

- About 100 LHDs and a centralized state
- Online database, data capture/upload

## **Refine the Chart of Accounts**

## **Refine the guidebook, develop self-guided training resources**

## **Analysis of complete dataset**

- Program evaluation
- PH systems and services research



# Thank you!

For more information visit [www.phastdata.org](http://www.phastdata.org)  
or contact us via email at [phast@uw.edu](mailto:phast@uw.edu)