Advancing the Adoption and Use of a Uniform Chart of Accounts in Public Health

Public Health Activities & Services Tracking (PHAST)
University of Washington

PHASTdata.org
PROJECT TEAM

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• Project manager
Greg Whitman

• Data management
• Administration
Melinda Schultz

• Accounting & finance
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• Consultant
• Public health systems & finance
JP Leider
THE CHALLENGE

• No standard process for reporting financial information in public health

• Challenge to compare financial performance and budgets across public health agencies
The Uniform Chart of Accounts (UCOA) complements—but does not replace—participating public health agencies’ COAs. Participating public health agencies will crosswalk—or map—financial information from their agency-specific COA to the UCOA. Financial information reported includes expenditures and revenues, broken down into key categories.
<table>
<thead>
<tr>
<th>Capabilities</th>
<th>Program Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Communicable Disease Control</td>
</tr>
<tr>
<td>All Hazards Preparedness And Response</td>
<td>Communicable Disease Epidemiology</td>
</tr>
<tr>
<td>Assessment</td>
<td>Hepatitis</td>
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<tr>
<td>Communications</td>
<td>HIV/AIDS</td>
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<tr>
<td>Community Partnerships Development</td>
<td>Immunization</td>
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<tr>
<td>Organizational Competencies</td>
<td>Sexually Transmitted Diseases</td>
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<tr>
<td>Policy Development And Support</td>
<td>Tuberculosis</td>
</tr>
<tr>
<td>Other Capabilities</td>
<td>Other Communicable Disease Control</td>
</tr>
<tr>
<td></td>
<td>Other Other Communicable Disease Activities</td>
</tr>
<tr>
<td></td>
<td>Other Capabilities</td>
</tr>
<tr>
<td></td>
<td>Other Environmental Public Health</td>
</tr>
</tbody>
</table>
VALUE

• Help your public health agency
  • Understand the costs of programs and services
  • Analyze revenue sources
  • Improve the budgeting process
  • Improve performance management
  • Improve external reporting

• Compare
  • Benchmark financial performance
  • Evaluate cross-jurisdictional sharing arrangements

• Communicate
  • Communicate financial accountability and the value of public health to the community
  • Help legislators and boards of health understand the need for added investments in public health
VALUE

Quotes from pilot participants

“[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.”

“…I haven’t had comparisons like this before with other counties or other areas, and even though I get a budget document from our auditor’s office, it doesn’t lay out the information this way. So seeing things in graphs or charts just helps illustrate your expenditures or your revenues versus your expenditures…”
JOIN

Expected time commitment for completing the Uniform COA crosswalk process:

25-30 hours
LHD PARTICIPANT: Wauwatosa

• Motivation
  o Shrinking funds
  o Difficult to quantify return on investment
  o Tool to help quantify & communicate worth
• Process
  o Time to complete
  o Technical assistance & support
• Results
TIMELINE

✓ Cohort 1
  o Begin: September 2018
  o End: March 2019

✓ Cohort 2
  o Begin: November 2018
  o End: May 2019

✓ Cohort 3
  o Begin: January 2019
  o End: July 2019

★ Cohort 4
  o Begin: March 2019
  o End: September 2019

• Cohort 5
  o Begin: May 2019
  o End: September 2019
Cohort 4

March ‘19: Begin data entry
April ‘19: Friendly TA check-in
May ‘19: Finish data entry & begin validation
Sept ‘19: Finalize data
PILOT DATA

Visit phastdata.org/viz/coa-dashboard
### Which Major Programs do agencies provide?

<table>
<thead>
<tr>
<th>Communicable Disease</th>
<th>CD Epidemiology</th>
<th>Hepatitis</th>
<th>HIV/AIDS</th>
<th>Immunization</th>
<th>Other CD</th>
<th>STD</th>
<th>Tuberculosis</th>
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<tbody>
<tr>
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<td>Yes</td>
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<tr>
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<td>Yes</td>
<td>Yes</td>
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<td>C2</td>
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<td>Yes</td>
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<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
PILOT DATA

Sources of Total Revenue & Direct Expenditures: Proportions of Revenue
PILOT DATA

Sources of Total Revenue & Direct Expenditures: Proportions of Expenditures

- Salaries, Wages, & Fringe
- Direct Contracts
- Pass-Through & Transfers
- Other Direct Expenses

Expenditures & Revenue Dollars

- A1: 81% Salaries, Wages, & Fringe, 13% Other Direct Expenses
- A2: 76% Salaries, Wages, & Fringe, 6% Other Direct Expenses
- A3: 77% Salaries, Wages, & Fringe, 23% Other Direct Expenses
- A4: 79% Salaries, Wages, & Fringe, 7% Other Direct Expenses
- C1: 48% Salaries, Wages, & Fringe, 52% Other Direct Expenses
- C2: 73% Salaries, Wages, & Fringe, 8% Other Direct Expenses
- C3: 86% Salaries, Wages, & Fringe, 8% Other Direct Expenses
- C4: 83% Salaries, Wages, & Fringe, 7% Other Direct Expenses
RESEARCH
Visit phastdata.org/research

Selected Publications

**Uniform Chart of Accounts**


Briefs

- **Local Health Departments' Spending on the Foundational Capabilities.** September 2018.
- **Childhood Immunization Data Update.** September 2017.
- **Chart of Accounts Feasibility Update.** August 2017.
FAQs

• Which LHDs can participate?
  o Any interested LHD in the U.S.

• What are the costs to LHDs?
  o There are no costs besides the time LHDs need to spend to crosswalk their data to the uniform COA.

• How many/which years of data do participating LHDs submit to PHAST?
  o The most recently closed fiscal year

• Are state health departments involved?
  o This phase focuses on LHDs, but Alaska (a centralized state) has joined

• Does the Uniform COA distinguish between foundational and non-foundational public health services?
  o Uniform COA is based upon FPHS, but does not distinguish between foundational and non-foundational public health services

• How can a SACCHO get involved?
  o Help recruit LHDs
  o Assist with training/peer learning

• What does the future of the uniform COA look like?
  o Project aims to explore how the Uniform COA can be implemented across LHDs
  o PHAST team is exploring ways to make the Uniform COA sustainable with help of national organizations
NEXT STEPS

Local Health Departments

• Contact us: phast@uw.edu

• Review & sign MOU

• Complete online training & crosswalking beginning in March 2019

SACCHOs

• Share our materials with your LHDs

• Learn more about assisting PHAST with TA and administration
  • Incentive payments available to SACCHOs

Learn more at our website: coa.phastdata.org

View public visualizations: phastdata.org/viz/coa-dashboard
Questions?
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schulm5@uw.edu