Community Benefit Risk and Control Matrix (RACM)

Overview

RACMs present a common picture of operations within a particular subject area. Key controls are influenced by key business objectives and the related risks specific to each organization. This RACM provides guidance in the development of an effective audit program to address the most critical risks to the business objectives. **A RACM will always need to be tailored to the actual business objectives and controls within the process audited.**

Charitable, tax-exempt organizations are required to provide community benefit to remain as tax-exempt charitable organizations under section 501(c)(3) of the Internal Revenue Code. The IRS and many states require that tax-exempt hospitals report the community benefit that were provided and how the health needs of the communities are being addressed.

The Catholic Health Association of the United States (CHA) is a leader in community benefit and continues to work towards organized planning and standardized reporting of community benefit. CHA has provided "A Guide for Planning and Reporting Community Benefit" on its website for its members to follow when reporting community benefit. For those without a CHA membership, CHA's website has a section devoted to community benefit (Community Benefit Overview), which contains information on topics including what counts as community benefit, evaluating your community benefit impact, and compliance/public policy. The CHA guide and website can be a valuable resource and will be referenced in this document as such.

Refer to other Community Benefit materials available in the Audivate Research Library.

Planning

Below are planning tips to help compare documentation captured from management during planning discussions with general expectations for this topic.

Understand Key Objectives

The following is a list of common Business Objectives for management of this area:

- Develop and implement Community Benefit Programs that meet the access and health needs of the community based on a Community Health Needs Assessment (CHNA).
- Educate and engage staff, executives, and the board in implementing community health improvements and other community benefit programs.
- Establish, communicate, and enforce policies and procedures that support community benefit programs and encourage commitment to improved access and community health.
- Implement systematic processes to identify and track Community Benefit Programs in compliance with CHA guidelines.
- Develop and implement processes to communicate the Community Benefit story to the general public and the organization.

Understand Key Risks

The following is a list of common risks related to this area:

- Community Benefit program does not meet CHA Guide definitions, if applicable, and does not comply with governance and oversight requirements of the Affordable Care Act (ACA).
- Community Benefit program does not comply with ongoing analytical, accounting, and reporting requirements of the ACA.

- Community Benefit program does not comply with Financial Assistance Policy and Emergency Medical Policy regulation, Section 501(r)(4).
- The healthcare facility does not comply with Limitation on Charges regulation, Section 501(r)(5).
- The healthcare facility does not comply with Billing and Collections regulation, Section 501(r)(6).
- The healthcare facility does not reconcile and report Community Benefit in accordance with regulatory requirements.
- The healthcare facility does not communicate its Community Benefit program in accordance with regulatory requirements, including posting the current report on the healthcare facility's website.
- The healthcare facility does not know what Community Benefits programs are underway.
- The healthcare facility has not established standardized methods or accountability to evaluate and monitor the Community Benefit program for quality and effectiveness.

Document Business Operations/Processes
The following is a suggested list of information to gather/questions to ask during project planning to obtain an understanding of, and document, key client operations/processes. This list is not all-inclusive, and questions/articles of evidence may vary based on the client environment.

- Current CHA Guide for Planning and Reporting Community Benefit;
- Policies and Procedures related to community benefit, financial assistance, billing, and collections, etc.
- Process for assessing healthcare needs in the community and identifying eligible programs
- Inventory of Community Benefit programs currently in place
- List of cancelled Community Benefit programs
- Tracking report of Community Benefit programs completed within the past 12 months
- Evaluation report of Community Benefit programs completed within the past 12 months
- Process for calculating and reconciling costs for Community Benefits programs and documentation retained
- Copies of most recent 3 years of IRS Form 990
- Copies of most recent 12 months of minutes from department or committee meetings discussing Community Benefit
- Copy of most recent CHNA performed
- Copy of most recent report communicating Community Benefit provided to the public and other sources

Common indications of poor alignment between people, process, and technology:

- Technology
  - Staff does not have proper access to the Community Benefit reporting system.
  - Insufficient training provided on the proper use of the Community Benefit reporting system.
- People
  - Lack of job descriptions (i.e., lack of detailed roles/responsibilities and expectations).
  - Insufficient training provided to staff about their responsibilities, processes, and goals/targets.

- - Assignment of Community Benefit duties may be too overwhelming and, therefore, key duties such as evaluation of new programs and proper reporting may not be given enough attention to perform these functions as management intended.
    - Lack of multi-disciplinary oversight committee.
- Processes
    - Communication breakdowns within the process, creating errors and incomplete information.
    - Key performance indicators may not exist, are inaccurate and/or are not measured against industry benchmarks.

Common fraud considerations:

- Intentionally reporting ineligible programs as Community Benefit programs in an effort to show increased Community Benefit amounts; and
- Lack of sufficient documentation for amounts related to Community Benefit programs and reporting them anyway in an effort to show increased Community Benefit or a false Community Benefit report.

Assess Management Control

Comments on management oversight formality/strength:

Areas where Management control may be strong:

- Documentation you would expect to find in support of the assessment of management control maturity:
    - Clear mission statement related to Community Benefit
    - Business objectives and goals for certain Community Benefit categories (e.g., financial assistance)
    - CHNA report completed within last three years
    - Multi-disciplinary Community Benefit committee
    - Written policies and procedures
    - Clear organizational chart detailing roles and responsibilities
- Management control deficiencies commonly include:
    - Management and/or staff are unclear as to their roles and responsibilities
    - Processes are not documented in written policies and procedures
    - Monitoring of key metrics and reports is not formalized or consistently performed
    - Lack of communication and coordination between Community Benefit and other hospital department/areas
    - Lack of appropriate resources to report and monitor Community Benefit programs as Management intended

How does Management know systems and operations are aligned with goals and objectives?

- Policies and procedures that detail methods to account for and report Community Benefit

- Internal monitoring to determine adherence to the policies and procedures, goals, and targets
- Comparison of metrics to industry benchmarks

Example management control influence on audit approach:

- Relevant examples where management control may be strong leading to an audit focused on process control:
    - A clear organizational chart detailing roles and responsibilities exists.
    - Processes are formally documented in written policies and procedures.
    - Key metrics are tracked and monitored.
- Relevant examples of weak management controls that might result in an audit issue right from planning
    - The Community Benefit program does not have formalized/standardized policies and procedures and has unclear accountability.
    - Community Benefit program metrics have not been established, not tracked, or sufficiently monitored.

The following is an example of how Management Control could be communicated in the Audivate Client Process planning panel:

- A formally-defined Community Benefit program structure and written policies and procedures are in place. Staff is provided training on their respective functions and the necessary reporting systems. Management has established a monitoring process with periodic reporting of key performance metrics against goals. The focus will focus on testing the operating effectiveness of these controls.

Develop the Audit Objectives and Scope
Document common audit objectives:

- Test whether the healthcare facility has a documented process for assessing healthcare needs in the community (requirement is at least every 3 years and referred to as a CHNA in Health Care Reform).
- Evaluate whether selected programs address a community need and meet the Community Benefit objective and criteria as defined by CHA.
- Test whether documentation supports Community Benefit costs and calculations.
- Test whether the healthcare facility calculated its Community Benefit according to policies and procedures, and consistent with CHA's approach to calculating Community Benefit.
- Assess processes used to evaluate the quality and effectiveness of all/some Community Benefit programs and the overall Community Benefit program.

Document Typical Scope Considerations/Exclusions:

- The RACM includes many steps that can represent individual audits. It is necessary to appropriately scope the audit to the areas of highest risk and importance to the organization meeting its goals/objectives.
- If performing a system level audit, only include specific care sites for detailed testing.

- Consider testing whether appropriate documentation exists to support Community Benefit figures reported excluding financial source documents.
- Consider evaluating total Community Benefit provided by the system and/or specific care sites against CHA guidelines.
- Consider testing whether Community Benefit reported on Internal Revenue Service (IRS) Form 990 agrees to all public reporting.

Program Development and Test Preparation
Tips on drafting a value-added audit program:

- Determine which of the business processes listed below are relevant to your audit and add them using the Program Development function in Audivate. Focus on where management needs the most help. Which management controls are lacking? Is change creating misalignment? What emerging risks need to be considered?

Items to request from management in preparation for testing/control assessment:

- Mission statement related to Community Benefit
- Business objectives and goals for certain Community Benefit categories (e.g., financial assistance)
- CHNA report completed within last 3 years
- Written policies and procedures
- Clear organizational chart detailing roles and responsibilities

Process Control

This part of the RACM provides a description of key risks within Community Benefit. It then lists expected controls and test procedures to address those risks. This information has been loaded in Audivate as a single process labeled Community Benefit and is available using Program Development functionality. **After importing the content into Audivate, it should be customized as needed based on the audit scope; risks, controls and steps should be taken out of scope that are not relevant to the audit.**

Within Community Benefit, business processes are laid out in the following categories:
- Community Benefit Structure and Needs
- Accounting for and Reporting on Community Benefit

Other related areas may include Charity Care/Financial Assistance Reporting and 501(r). (See available resources in the Research Library).

Community Benefit Structure and Needs

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
Community Benefit program does not meet CHA Guide definitions, if applicable, and does not comply with governance and oversight requirements of the Affordable Care Act (ACA).	The healthcare facility's mission and values address the commitment to care for persons living in poverty and other vulnerable persons.	Mission and Values Statement	Confirm the healthcare facility's mission and values statement (see CHA's Guide Appendix C for guidelines for mission and values) explicitly refers to community health, community services, access to healthcare, concern for persons living in poverty and other vulnerable persons.	0.5	Remote
	The healthcare facility has integrated Community Benefit into key organizational plans.	Strategic Plans and Community Benefit Goals	Examine the healthcare facility's strategic plans. Evaluate whether the strategic plan establishes Community Benefit goals and identifies the financial and personnel resources needed to achieve the goals.	0.5	Remote
	The healthcare facility has budgeted for Community Benefit programs.	Community Benefit Budgeted	Examine the healthcare facility budget reports to confirm inclusion of Community Benefit related items.	0.5	Remote
	The healthcare facility has established responsibility for the Community Benefit program with a senior leader of the organization. The healthcare facility has committed staff to Community Benefit and has a Community Benefit point person.	Responsibility for Community Benefit	• Test whether the Board & CEO review and sign (or receive a report on) the Community Benefit plan, report, and IRS Form 990. • Confirm that the healthcare facility has appointed/hired a Community Benefit point person or assigned an employee the Community Benefit duties, including updating the plan within the last three years. • Evaluate the reporting structure and whether it is aligned with CHA's Guide Chapter 3.	1	Remote
	The healthcare facility has developed an internal Community Benefit workgroup/committee.	Internal Workgroup	If an internal workgroup/committee is present: • Examine the minutes from the workgroup. • Assess whether the workgroup has the right members (i.e., Administration, Planning, Mission, Finance, PFS, Patient Care, Communications, Advocacy, and Social Work). • Evaluate the duties completed by the workgroup against compliance objectives.	1	Remote

	The healthcare facility has developed and implemented policies and procedures that support Community Benefit.	Policies and Procedures	• Assess the healthcare facility's policies and procedures related to the following (see CHA's Guide Appendix C for testing for each policy):
			   o Mission and values statements
			   o Governing board and executive leadership policies
				1 – 3, depending on number	Remote

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
			o Administrative policies o Financial Assistance (also commonly referred to as Charity Care) See 501(r)(4) o Billing and Collection See 501(r)(5) o Advocacy o Physician Involvement o Employees o Environmental responsibility o Community Benefit program • If the healthcare facility is part of a larger system, obtain the system-related policies and evaluate whether the local healthcare facility policies are in accordance with the system policies.	of policies reviewed	
		Policies and Procedures for State and Local Requirements	Test whether current policies and procedures address state and local requirements.	1-2	Remote
	The healthcare facility has performed and reviewed a CHNA as noted in Health Care Reform and 501(r) requirements.	Process for Assessing Needs	Test whether the following attributes exist regarding the CHNA (Title IX - Revenue Provisions, Section 9007) • The CHNA was conducted within the last 3 years. • The CHNA takes into account input from persons outside the organization. • The CHNA is made widely available to the public.	1	Remote
		Priorities Identified in CHNA	• Assess processes used by the healthcare facility to identify Community Benefit priorities from the healthcare problems and service gaps identified in the CHNA. • Assess whether the workgroup developed a Community Benefit plan and program(s) from the assessment. • Test whether the healthcare facility reconciles the geographic & demographic data on the Schedule H to the assessment. • Confirm that the healthcare facility has records on why possible Community Benefit programs were established and why they continue.	2 - 3, depending on number of programs	Remote

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
	The healthcare facility has created an inventory of possible current Community Benefit programs.	Community Benefit Program Inventory	• Assess processes around how the inventory was created (interviews of staff, review of service lines, review of grant applications, and review of healthcare facility newsletters). • If an inventory exists, obtain a copy and test whether the inventory is current. • Test whether the inventory categorizes Community Benefit programs into one of the following types of programs (see CHA's Guide Chapter 2); (Note: The healthcare facility is not required to have programs in all categories; however, every program should be included in a category). ○ Financial Assistance (Charity Care) ○ Medicaid and Other Means-Tested Public Programs ○ Community Health Improvement Services ○ Health Professions Education ○ Subsidized Health Services ○ Research ○ Cash & In-Kind Contributions for Community Benefit ○ Community-Building ○ Community Benefit Operations	1	Remote
	The healthcare facility has reviewed the programs to validate the programs meet one of the Community Benefit objectives (Community Benefit Criteria): • Improve access to healthcare services • Enhance health of the community • Advance medical or health knowledge • Relieve or reduce the burden of government or other community efforts.	Evaluation of New Programs	Evaluate how new programs are reviewed. See CHA Guide Chapter 2 for what counts and does not count as Community Benefit. Note: The guiding principle in determining a community benefit is that the activity or program responds to an identified community health need and is not provided primarily for organizational benefit.	0.5	Remote
		Analyze Community Benefit Programs	Select the Community Benefit programs that account for 75% (do not count the financial assistance (charity care) amount or public program shortfall amount in the 75% calculation because these two categories are tested separately) and test whether each program addresses a community need and meets the Community Benefit objective and criteria (see CHA's Guide Chapter 2 Guideline 1 and 2, and Appendix B, and IRS Instructions) and the prudent layperson test. The Community Benefit program tested should fall under following the categories: ○ Community Health Improvement Services ○ Health Professions Education ○ Subsidized Health Services ○ Research ○ Cash & In-Kind Contributions for Community Benefit ○ Community-Building ○ Community Benefit Operations	2 – 3, depending on number of programs	Remote

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Accounting for and Reporting on Community Benefit

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
The healthcare facility does not know what possible Community Benefit programs are currently underway.	The healthcare facility has reviewed the CHA Guide regarding eligible programs and identified programs currently underway.	Programs Missed	• Obtain a copy of the healthcare facility's financial statements and newsletters and examine for possible eligible Community Benefit Programs not identified. See CHA's Guide Appendix B for ideas). Compare some CHA examples (CHA Guide Chapter 2) regarding eligible programs with the healthcare facility's programs. • Assess whether the healthcare facility includes financial assistance and other Community Benefits provided through joint ventures.	1	Remote

Community Benefit program does not comply with ongoing analytical, accounting and reporting requirements of the Affordable Care Act (ACA).	The healthcare facility has adequately reviewed the capture of the Community Benefit program costs and has adequate documentation that supports the Community Benefit program costs.	Assess Process and Test Programs	• Test that accountability has been assigned for accurate capture of Community Benefit costs and calculations, and that controls used by these parties to capture errors are functioning as Management intended.
			• Examine documentation to support the Community Benefit costs and calculations for select programs. Analyze whether the healthcare facility followed CHA's approach to calculating Community Benefit.
			• For the Community Benefit programs selected above for testing:
			  ○ Assess whether the programs were properly included in the quantitative report (see CHA's *Guide* Appendix D, Worksheet A for example).
			  ○ Evaluate the calculations to confirm that the costs of the various Community Benefit programs are based on CHA's *Guide* Appendix D.
				3	Remote

Community Benefit program does not comply with Financial Assistance Policy and Emergency Medical Policy regulation, Section 501(r)(4).	The healthcare facility has reviewed the capture of financial assistance (charity care) and has documentation that supports these amounts. The healthcare facility calculates financial assistance (charity care) in accordance with CHA Guide Chapter 4 and Appendix D and has documentation that supports these amounts.	Financial Assistance (Charity Care) Adjustment Codes	• If the healthcare facility is posting gross charges to the financial assistance (charity care) adjustment codes, confirm that the healthcare facility is adjusting the gross charges to cost to determine the amount of traditional financial assistance (charity care) in accordance with CHA guidelines (CHA Guide Chapter 4 and Appendix D). • Select a sample of adjustments that were mapped to total financial assistance (charity care) and tie to supporting documentation. Confirm that the supporting documentation is in accordance with the healthcare facility's financial assistance (charity care) policies.	2	Remote
The healthcare facility does not comply with Limitation	The organization limits amounts charged for	Process for Billing Patients	• Evaluate whether the organization limits amounts charged for emergency or non-emergency medical care of patients eligible for financial assistance to not more than the amount	2 – 3, depending	Remote

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
on Charges regulation, Section 501(r)(5).	emergency or other medically necessary care provided to individuals eligible for assistance under its financial assistance policy to not more than amounts generally billed to individuals who have insurance covering such care and prohibits use of gross charges.		generally billed to patients with insurance. (According to Joint Committee on Taxation's Technical Explanation, amount is based on the average of the three best-negotiated commercial rates or Medicare rates) and prohibits the use of gross charges. • Confirm this process has been formalized and communicated as a policy and/or procedure. • Test the amounts charged to confirm they are not more than the amount generally billed to patients with insurance and are not gross charges.	on number in sample	
The healthcare facility does not comply with Billing and Collections regulation, Section 501(r)(6).	The organization does not engage in extraordinary collection actions before making reasonable efforts to determine whether the individual is eligible for assistance under the financial assistance policy and the organization stipulates that in the contract if using a third-party vendor for collections.	Collections Process	If a third-party vendor is used for collections obtain the 3rd party contract and confirm that it stipulates that the vendor must refrain from engaging in extraordinary billing and collection actions (e.g., request if there is a list of liens, collection lawsuits, etc.) until after reasonable efforts have been made to determine whether a patient is eligible for financial assistance.	0.5	Remote
The healthcare facility has not established standardized methods or accountability to evaluate and monitor the Community Benefit program for quality and effectiveness.	The healthcare facility methods and policies address the following concepts and principles: • Measure net financial cost, not opportunity cost • Account for total and net Community Benefit expenses • Account for direct and indirect cost • Avoid double-counting • Follow Generally	Principles of Calculation	Select a sample of methods and/or policies related to Community Benefit and test each for: • Use of net financial cost (not opportunity cost) • Calculation of both total and net cost • Calculation of direct and indirect costs (see CHA's *Guide* Chapter 4) • Potential double counting of Community Benefits costs (see CHA's *Guide* Chapter 4) • Adherence to GAAP method unless directed otherwise in IRS instructions (see CHA's *Guide* Chapter 4) • Method of accounting used to calculate the cost • Costs split between Community Benefit and other programs, according to CHA Guide Chapter 4 • Gains if offsetting revenues exceed costs of the program • Quantification of reporting differences including explanations so that stakeholders in the	6	Remote

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
	Accepted Accounting Principles (GAAP) unless IRS overrides • Use the most accurate cost accounting methods • Split program costs if warranted • Report gains if offsetting revenue exceeds expense • Reconcile and report difference in Community Benefit reports • Disclose accounting method used • Maintain an audit trail. • Report consistent values for programs/activities and persons served. • Develop appropriate Community Benefit accounting and reporting strategies for related organizations.		reporting can understand why reporting differences are present and what they mean. • Financial assistance (charity care)/Community Benefit calculations are in accordance with system policies and system policies are in accordance with CHA Guide (Note: relevant only if the healthcare facility is part of a system and there are system level policies regarding financial assistance (charity care)/Community Benefit). • An audit trail that is functioning as Management intended. • Adherence to guidelines suggested in CHA Guide Chapter 4.2, Guideline 10 to standardize the reporting of statistics for programs/activities and persons served. • Consideration of principles as described in CHA Guide 4.2, Guideline 11 if the organization operates multiple entities within the same Employer Identification Number (EIN) or may be affiliated with other entities that provide Community Benefit.		
	The healthcare facility has defined goals and objectives for the overall Community Benefit program as well as for the individual programs.	Community Program Effectiveness Measures	Test the organizations goals and objectives for the overall Community Benefit program as well as for the individual program by determining: • Whether it addresses the need for specific strategies and resource, both financial and personnel. ▪ If the Community Benefit goals outlined include promoting visibility and accountability.	0.5	Remote
	The healthcare facility is evaluating its Community Benefit programs and the review determines whether	Quality and Effectiveness Evaluation	• Confirm whether the most recent evaluation occurred within the last three years. • Examine the evaluation to analyze whether the evaluation draws a conclusion about the quality and effectiveness of the program and whether the evaluation recommends any changes to the program.	1	Remote

Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
	resources are being targeted to where they are most needed and if the programs are making an impact.		• Confirm that the recommendations were implemented, and that the evaluation was communicated to upper management and the board.		

	Community benefit trends are monitored.	Monitoring Trends	• Test that the organization is leveraging trend reporting for Community Benefit Programs.
			• Use the healthcare facility's trend analysis, or develop your own, to assess the Community Benefit program amounts by category for the past three years and analyze for any unusual trends.
			  o Financial Assistance (Charity Care)
			  o Means-Tested Public Program Shortfall
			  o Community Health Improvement Services
			  o Health Professions Education
			  o Subsidized Health Services
			  o Research
			  o Cash & In-Kind Contributions for Community Benefit
			  o Community-Building
			  o Community Benefit Operations
			• Assess the total amount of Community Benefit as a percentage of gross and net patient revenues as well as a percentage of total expenses (less bad debt) for the past three years and identify any unusual trends.
				3	Remote

The healthcare facility does not reconcile and report Community Benefit in accordance with regulatory requirements.	The healthcare facility reports Community Benefit.	Reporting on Schedule H of IRS Form 990	Examine the healthcare facility 's procedures for reporting the amount of Community Benefit costs on the IRS Form 990 Schedule H in accordance with the CHA's Guide and Worksheets. Test whether the healthcare facility has described on IRS Form 990 Schedule H how their community building activities promote the health of the communities.	2	Remote
		Reporting on Schedule H of IRS Form 990	Obtain a copy of the IRS Form 990 Schedule H and confirm that the healthcare facility correctly answered all questions.	1	Remote
	The healthcare facility prepares a reconciliation of the Community Benefit report, Schedule H, and State reporting.	Reconciliation Between Reports	Confirm whether the healthcare facility has documented their reconciliation of their published Community Benefit report, IRS Form 990 Schedule H, and any State reports.	0.5	Remote

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Risk – What Could Go Wrong	Expected Control Description	Step Name	Step Description	Estimated Hours	Optimal Location
	Accounting methods are disclosed.	Disclosure of Accounting Methods	Test whether the accounting methods are disclosed in the Community Benefit reports and IRS Form 990 Schedule H.	0.5	Remote
The healthcare facility does not communicate its Community Benefit program in accordance with regulatory requirements, including posting the current report on the healthcare facility's website.	The healthcare facility has a formal communication plan to communicate the Community Benefit to the public and other sources.	Communication of Community Benefit Program	• Examine and assess the healthcare facility communication plan and strategy for communicating Community Benefit. The plan should include various target audiences, different media the healthcare facility plans to use, and what messages will be conveyed to audiences. • Examine the healthcare facility annual public Community Benefit report. Identify how the public Community Benefit report is distributed. Confirm whether the healthcare facility has disclosed the accounting methods used to calculate Community Benefit costs in its public Community Benefit reports. • Log into the hospital website and assess whether the current Community Benefit report is on the website.	2	Remote

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