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Introduction

For the past three years, Kaufman Hall has surveyed hospitals and health systems on their performance improvement and cost transformation efforts. This year, these efforts met an historic challenge with the COVID-19 pandemic.

The pandemic’s impacts have been severe. Entire service lines were shut down as state governments required or strongly encouraged suspension of elective and non-emergency procedures, in part to conserve critical resources—including personal protective equipment—in the early days of the pandemic. Supply chains were disrupted, with organizations that had come to rely on “just in time” inventory practices scrambling to secure the resources needed to ensure the safety of patients and frontline clinical staff. The healthcare workforce came under incredible pressure, confronting a crisis that threatened to overwhelm the health system’s capacity to treat patients.

In a year unlike any other, our annual survey moved away from the questions of earlier years. We have focused on the impacts of COVID-19 on hospital and health system performance. Then, through interviews with survey respondents on the front line of the battle with COVID-19, we have sought to understand how health system leaders are seeking to find a path forward amid uncertainty that will likely stretch through 2021, if not beyond.

We are all finding our way forward in an environment where past performance provides little guidance on what to expect for the future. We appreciate the opportunity to learn from our survey respondents and give special thanks to those who offered their time to participate in interviews. Ideas from these interviews will be featured in “What Would Help?” and “No Regrets” sidebars throughout the report and in a concluding discussion of the positive impacts of the pandemic.

In 2020, performance improvement efforts met an historic challenge with the COVID-19 pandemic.
Highlights of Our Findings

- **Financial viability.** Approximately three fourths of survey respondents are either extremely (22%) or moderately (52%) concerned about the financial viability of their organization in the absence of an effective vaccine or treatment.

- **Operating margins.** One third of our respondents saw year-over-year operating margin declines in excess of 100% from Q2 2019 to Q2 2020.

- **Volumes.** Volumes in most service areas are recovering slowly. In only one area—oncology—have a majority of our respondents seen volumes return to more than 90% of pre-pandemic levels.

- **Expenses.** A majority of survey respondents have seen their greatest percentage expense increase in the costs of supplying personal protective equipment. Nursing staff labor is in second place, cited by 34% of respondents as their most significant area of expense increase.

- **Healthcare workforce.** Three fourths of survey respondents have increased monitoring and resources to address staff burnout and mental health concerns.

- **Telehealth.** More than half of our respondents have seen the number of telehealth visits at their organization increase by more than 100% since the pandemic began. Payment disparities between telehealth and in-person visits are seen as the greatest obstacle to more widespread adoption of telehealth.

- **Competition.** Approximately one third of survey respondents believe the pandemic has affected competitive dynamics in their market by making consumers more likely to seek care at retail-based clinics.
The State of the Pandemic

Our survey was fielded over the month of August 2020. Responses showed evidence of the continued, widespread presence of the coronavirus (Figure 1). Almost twice as many respondents (41%) said cases numbers were climbing in their markets as those that said case numbers were declining (23%). The remainder of respondents indicated that case numbers had leveled off (36%).

Similarly, almost half of the respondents (48%) have encountered significant issues with length of stay or patient throughput and have had to cancel non-emergency procedures (Figure 2). Only 1 in 5 respondents (22%) have not had length of stay issues and have not had to adjust elective testing and procedures. Interviewees confirmed the impact on length of stay at their organizations, driven both by hospitalized COVID-19

**FIGURE 1:** State of the COVID-19 pandemic in respondents’ markets (as of August 2020)

<table>
<thead>
<tr>
<th>Case numbers</th>
<th>41%</th>
</tr>
</thead>
<tbody>
<tr>
<td>are climbing</td>
<td></td>
</tr>
<tr>
<td>have leveled off</td>
<td>36%</td>
</tr>
<tr>
<td>are declining</td>
<td>23%</td>
</tr>
</tbody>
</table>

**FIGURE 2:** Impact of COVID-19 on length of stay and patient throughput

| Significant impact, and had to cancel elective testing/procedures | 47% |
| Significant impact, but did not have to cancel elective testing/procedures | 31% |
| No significant impact, and did not have to adjust elective testing/procedures | 22% |

Source: Kaufman Hall 2020 Performance Improvement Survey.
patients and by higher acuity levels in the admitted patient population overall. Interviewees attributed higher acuity levels to patients not seeking or receiving care that could have prevented more serious illness because of the pandemic.

Though early reports of progress in vaccine development are encouraging, none of the survey respondents interviewed for this report anticipate a return to anything resembling a pre-pandemic “normal” before the end of 2021. Without an effective vaccine or treatment for COVID-19, approximately three fourths of survey respondents are either moderately concerned (52%) or extremely concerned (22%) about the financial viability of their organizations (Figure 3).

**FIGURE 3: Concern about organization’s financial viability over the coming year without an effective vaccine or treatment**

<table>
<thead>
<tr>
<th>Concern Level</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extremely concerned</td>
<td>22%</td>
</tr>
<tr>
<td>Moderately concerned</td>
<td>52%</td>
</tr>
<tr>
<td>Not very concerned</td>
<td>20%</td>
</tr>
<tr>
<td>Not concerned at all</td>
<td>6%</td>
</tr>
</tbody>
</table>

Source: Kaufman Hall 2020 Performance Improvement Survey.

**What Would Help?**

Hospitals and health systems simply cannot afford another broadscale shutdown of non-emergency services. In the future, measures should be more targeted to specific hot spots.
Impact on Revenue and Operating Margins

The shutdown of non-emergency procedures in many markets was coupled with consumers’ fear of seeking medical care and risking exposure to COVID-19 from other patients. Dramatic falloff in volumes, especially in the early months of the pandemic, turned the operating margin of many organizations from positive to negative (Figure 4). One third of our survey respondents (33%) saw operating margin declines in excess of 100% in year-over-year comparisons of Q2 2020 with Q2 2019.

Volume recovery

Volumes recovered over the summer, especially in areas where it is difficult to delay care, such as oncology and cardiology: Oncology is the only area where more than half of our survey respondents (60%) have seen volumes recover to more than 90% of pre-pandemic levels (Figure 5).

No Regrets: Revenue and Operating Margin

- *Implementing proactive revenue cycle policies*. Pre-registration, pre-authorization, advance financial counseling, and point-of-service collection policies have had heightened value during the pandemic.
- *Building analytical capabilities*. With volumes uncertain, robust analytics are helping to monitor fluctuations in volume and predict recovery trajectories.
One interviewee in the Northeast noted that even oncology volumes were depressed because very few biopsies were done in March and April. Volumes are improved but still soft in areas such as orthopedics and pediatrics. As one of our interviewees noted, “anywhere the patient has discretion, there is weakness in volumes.” Several interviewees cited the effects of social distancing and remote learning for school-age children. With less exposure to others, cancellation of sports, and fewer people moving about, there are fewer respiratory illnesses, reduced need for sports physicals, and fewer trauma cases. All our interviewees noted that emergency department (ED) utilization is down, and most expect it to stay down for the long term. “We might finally be seeing ED utilization shift to where it should be, with true emergencies,” said one interviewee. “But it will require adjustments to our business model.”

Most of our interviewees see COVID-19 persisting at least through the summer of 2021 and are planning on reduced volumes going forward. One interviewee expressed the hope of returning to 95% of pre-pandemic volumes by the end of 2021; another interviewee’s organization is planning on suppressed volumes for the next three years.
Economic impact and payer mix

Economic impact is varying across regions and markets. Two interviewees from health systems in markets that are more reliant on agriculture and manufacturing said unemployment levels have been relatively unaffected by the pandemic. Another interviewee in the Pacific Northwest, which has been hit by both COVID-19 and wildfires, is projecting enrollment in Medicaid to go up 9% by October 1, 2020. Overall, more than 40% of our survey respondents are seeing increases in bad debt and uncompensated care (48%), the percentage of uninsured or self-pay patients (44%), and the percentage of Medicaid patients (41%). Another 38% are seeing a lower percentage of commercially insured patients (Figure 6).

**FIGURE 6: Impacts on the revenue cycle**

<table>
<thead>
<tr>
<th>Impact</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increases in bad debt/uncompensated care</td>
<td>47%</td>
</tr>
<tr>
<td>Higher percentage of self-pay or uninsured patients</td>
<td>44%</td>
</tr>
<tr>
<td>Higher percentage of Medicaid patients</td>
<td>41%</td>
</tr>
<tr>
<td>Lower percentage of commercially insured patients</td>
<td>38%</td>
</tr>
<tr>
<td>Increased rate of denials</td>
<td>23%</td>
</tr>
<tr>
<td>Other (please specify)</td>
<td>13%</td>
</tr>
</tbody>
</table>

Note: Respondents were asked to select all that apply.
Source: Kaufman Hall 2020 Performance Improvement Survey.

**What Would Help?**

CARES Act funding and other government relief funds provided essential support to hospitals and health systems but did not cover all their losses. To the extent government relief funds must be repaid, they will place a financial burden on hospitals and health systems as they deal with expected suppressed volumes and revenues over the coming year.
Impact on Expenses

Even as volumes and revenue have fallen, expenses have risen as healthcare organizations equip themselves to protect the safety of patients and staff and struggle to ensure that adequate numbers of frontline staff are available to care for patients. Survey respondents have seen the greatest percentage increase in expenses for, first, personal protective equipment (PPE), and second, nursing staff labor (Figure 7). More than one in five respondents (22%) saw expense increases of more than 50%.

Supply chain and non-labor expenses

The rise in expenses for PPE was compounded by what, for many organizations, was a breakdown in the supply chain. Several interviewees noted that they have gone from “just in time” inventory systems before the pandemic to renting air-conditioned warehouse space to keep nine-month inventories of supplies on hand. For one interviewee, the price of N95 masks went from 50 cents to 7 dollars. In some cases, vendors and group purchasing organizations (GPOs) stepped up communications and maintained credits on lower volumes; in other cases, interviewees were questioning the value of their GPO going forward. Some interviewees used personal credit cards to secure supplies direct from manufacturers outside of their normal supply chain. Interviewees expressed a need to reimagine the supply chain by going more direct with manufacturers and sourcing more supplies domestically.

Labor expenses

Nursing staff labor expenses were driven by multiple factors. Nurses who were accidentally exposed to COVID-19 patients had to quarantine. In some cases, nurses fell ill. One interviewee noted a higher-than-normal retirement rate. Nursing staff also faced the same pressures that everyone has felt with children at home doing remote learning or elderly parents in need of support. Health systems turned to traveling and registry nurses to fill gaps, or trained nursing staff in areas that saw severe volume reductions to work in other areas.
On the administrative side, many staff are now working remotely, especially in areas such as revenue cycle, accounting and finance, and IT. Interviewees speculated that this may be a long-term change, and are considering opportunities to downsize or reconfigure administrative office space or are dialing back plans to expand office space. One interviewee noted that remote work is less effective for staff in problem-solving or analytical roles, where in-person brainstorming is helpful.

Patient and staff safety

Our question on greatest area of expense increase received a significant number of “other” responses, and in many cases, the costs of adding COVID testing and screening functions were highlighted. One interviewee noted that, with hospital cafeterias closed or working at a reduced level of operations, they were able to move food-service workers to new patient and visitor screening roles.

The pandemic has introduced a whole new safety-related set of expenses for hospitals and health systems (Figure 8). Almost all the respondents (95%) had worked to minimize exposure to other patients in waiting rooms. Most respondents (73%) had established designated “clean” facilities or units for non-COVID patients. And in an indication of the pandemic’s toll on healthcare workers, 75% of respondents had increased monitoring and resources to mitigate staff burnout and address issues of mental health.

**Figure 8: Measures taken to ensure patient and staff safety**

<table>
<thead>
<tr>
<th>Measure</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimized exposure to other patients in waiting rooms</td>
<td>95%</td>
</tr>
<tr>
<td>Increased monitoring and resources for staff burnout/mental health</td>
<td>75%</td>
</tr>
<tr>
<td>Designated “clean” facilities or units for non COVID patients</td>
<td>73%</td>
</tr>
<tr>
<td>Regular COVID testing for employees</td>
<td>19%</td>
</tr>
<tr>
<td>Other (please specify)</td>
<td>17%</td>
</tr>
</tbody>
</table>

Note: Respondents were asked to select all that apply.
Source: Kaufman Hall 2020 Performance Improvement Survey.
Cost reduction measures
Supply reprocessing, furloughs, and salary reductions have been the most commonly implemented cost containment measures to date and have been put in place at more than half of the survey respondents’ organizations (Figure 9). Health system leaders are also considering restructuring physician contracts, making permanent reductions in force, changing employee health plan benefits and retirement plan contributions, or merging with another health system as additional cost reduction measures.

FIGURE 9: Cost reduction measures implemented or considered to mitigate revenue declines

<table>
<thead>
<tr>
<th>Measure</th>
<th>Implemented</th>
<th>Considering</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supply reprocessing</td>
<td>63%</td>
<td>9%</td>
</tr>
<tr>
<td>Furloughs</td>
<td>59%</td>
<td>9%</td>
</tr>
<tr>
<td>Salary reduction/freeze</td>
<td>56%</td>
<td>13%</td>
</tr>
<tr>
<td>Permanent reductions in force</td>
<td>31%</td>
<td>27%</td>
</tr>
<tr>
<td>Suspended matching contributions to employee retirement plans</td>
<td>25%</td>
<td>20%</td>
</tr>
<tr>
<td>Restructured physician contracts</td>
<td>28%</td>
<td>19%</td>
</tr>
<tr>
<td>Other (please specify)</td>
<td>9%</td>
<td>3%</td>
</tr>
<tr>
<td>Merger or affiliation with another hospital or health system</td>
<td>20%</td>
<td>8%</td>
</tr>
<tr>
<td>Changed employee health plan benefits (e.g., higher deductible)</td>
<td>20%</td>
<td>6%</td>
</tr>
</tbody>
</table>

Note: Respondents were asked to select all that apply.
Source: Kaufman Hall 2020 Performance Improvement Survey.
Most interviewees noted that they see in the COVID-19 crisis an opportunity to look at their organizations overall and make decisions about how to rightsize the organization. Many are starting by looking at revised ED staffing models in anticipation of continued suppressed ED utilization. One interviewee said, “The ED is the point of the spear for a broader look at our service lines.” Another interviewee said his organization was already moving out of areas where they believe specialized providers can offer more efficient care models, including behavioral health, senior living, and dialysis. A third interviewee simply noted, “Everything is on the table.”

Many interviewees have suspended capital projects or, in one case, renegotiated a land lease to postpone opening of a replacement facility by two years. One interviewee’s organization has established new committees to review and approve requests for expenditures or new staff positions.

Forecasting and budgeting

Finally, with historical performance benchmarks rendered largely irrelevant—at least for the short term—finance leaders are taking a range of approaches on forecasting and budgeting. Interviewees were frank in acknowledging that they had no idea what to expect in the coming year. Some interviewees have largely dispensed with traditional budgeting processes to adopt rolling forecasting. One interviewee noted that

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**No Regrets: Expenses**

- **Putting safety first.** Interviewees went to tremendous lengths to ensure the safety of staff and patients, recognizing that this was the paramount concern.
- **Redeploying staff.** Moving staff into new roles, although it did require some training, helped interviewees’ organizations fill critical vacancies and avoid furloughs or reductions in force.
- **Building direct relationships with domestic suppliers.** One interviewee compared the current pandemic to World War II, when domestic manufacturers quickly shifted to producing war munitions. A local brewery is now supplying his hand sanitizer and a local machine shop switched to making ventilators. He and other interviewees noted that they are actively sourcing supplies directly from domestic manufacturers, working alone, with local consortiums, or with national GPOs.
- **Empowering staff decision-making.** One health system had launched an initiative several years ago requiring all employees to produce an idea a year to make their work better or more efficient. During the pandemic, this paid off as employees needed to make decisions on the fly.
historical assumptions are “out the window,” and hospital budgets might be as well, as her health system dedicates its analytical resources to “looking forward instead of backwards.” Another interviewee is budgeting for 2021 as if there were no pandemic but is then layering various scenarios on top of the budget so it can be adapted as needed if a given scenario plays out. A third interviewee moved from rolling forecasting back to traditional budgeting for the coming year because financial viability will come down to cost containment and the system needs the increased discipline of staying within budget.

What Would Help?

Emergency preparedness will rise to a new level at healthcare organizations around the country. Solutions for inadequate supply chains, limited surge capacity, and depleted inventories of protective equipment are expensive, however, and beyond the reach of any single hospital or health system. Renewed attention—and funding—should be given to a national pandemic preparedness strategy.
The pandemic’s greatest impact on care delivery has been the rapid movement of care delivery away from the hospital whenever possible, driven largely by consumer fears of exposure to the coronavirus. Looking forward, digital and ambulatory strategies will play an even more significant role at most organizations.

Telehealth and digital strategy
The rapid move to telehealth was evidenced by our survey results: 56% of respondents saw more than 100% growth in the number of telehealth visits that their organization provided (Figure 10). Interviewees confirmed that they had seen dramatic surges in telehealth at their organizations, especially in the early months of the pandemic. One interviewee said their organization had an initiative to complete 4,000 telehealth visits in 2020; by May, they were doing 4,000 a day. While telehealth utilization has dropped somewhat as health systems have reopened, it remains well above pre-pandemic levels. For example, an interviewee said that telehealth visits at his organization were 50% off the peak reached early in the pandemic but were still at twice the level seen before the pandemic.

**FIGURE 10: Percentage increase in the number of telehealth visits since March 2020**

<table>
<thead>
<tr>
<th>Percentage Increase</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than 100%</td>
<td>55%</td>
</tr>
<tr>
<td>11%–25%</td>
<td>17%</td>
</tr>
<tr>
<td>26%–50%</td>
<td>11%</td>
</tr>
<tr>
<td>0%–10%</td>
<td>9%</td>
</tr>
<tr>
<td>76%–100%</td>
<td>5%</td>
</tr>
<tr>
<td>51%–75%</td>
<td>3%</td>
</tr>
</tbody>
</table>

Source: Kaufman Hall 2020 Performance Improvement Survey.
The rapid adoption of telehealth was facilitated by temporary changes in payment policies initiated by the Centers for Medicare & Medicaid Services (CMS) and followed by many commercial payers, which established parity between in-person and telehealth visits. Payment disparity was the most significant barrier to more widespread adoption of telehealth, identified by 42% of survey respondents, and will be an issue going forward if temporary payment policy changes are reversed (Figure 11). It is significant, however, that almost one third of respondents (30%) said that none of the potential barriers to more extensive use of telehealth services were present in their market.

The next challenge is finding the right balance between telehealth and in-person visits. Many interviewees noted that healthcare remains a high-touch industry and a significant portion of their patients prefer in-person visits. This preference was especially strong in areas with a rural footprint, where a visit to the physician’s office can be something to look forward to, especially for the Medicare population where relationships

**FIGURE 11: Factors preventing more extensive use of telehealth services**

<table>
<thead>
<tr>
<th>Factor</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment disparities between telehealth and in-person visits</td>
<td>42%</td>
</tr>
<tr>
<td>None of the above</td>
<td>30%</td>
</tr>
<tr>
<td>Insufficient high-speed internet service in our market</td>
<td>28%</td>
</tr>
<tr>
<td>Insufficient consumer demand</td>
<td>23%</td>
</tr>
<tr>
<td>Other (please specify)</td>
<td>9%</td>
</tr>
<tr>
<td>Staffing resource limitations</td>
<td>8%</td>
</tr>
<tr>
<td>Lack of provider buy-in</td>
<td>6%</td>
</tr>
</tbody>
</table>

Note: Respondents were asked to select all that apply.
Source: Kaufman Hall 2020 Performance Improvement Survey.
have been built over years or even decades. At the same time, it is increasingly difficult to recruit providers to work in rural areas and digital health is a promising alternative for lower acuity services.

One interviewee said that their digital strategy also relies on more intensive use of advanced practice professionals (APPs) to do pre- and post-surgery consultations digitally with patients and free up surgeons to focus their time on the operating room.

Ambulatory strategy
Approximately one third of our survey respondents (31%) said that competitive dynamics in their market had been affected as more consumers sought out care from retail-based clinics, such as CVS, Walmart, or Walgreens (Figure 12). An interviewee noted that, while inpatient volumes remained suppressed in many areas, “urgent care is exploding.”

FIGURE 12: Impact on competitive dynamics in market by making consumers more likely to seek care from retail-based clinics

Source: Kaufman Hall 2020 Performance Improvement Survey.

No Regrets: Care Delivery Models

- **Taking a giant leap.** Many organizations had just begun dipping their toe into telehealth. The pandemic forced them to take a leap into the deep end. Interviewees expressed pride in the ability of their organizations to adapt quickly to a new care model and confidence in the implications for rapid changes in care delivery in the future.

- **Breaking down clinical barriers.** As clinicians have moved into new areas and acquired new skill sets to meet pandemic-related needs, interviewees see the prospect for more flexibility and more receptivity to team-based care models.

- **Educating the public.** Health systems that have taken the lead on educating the public about the impact of COVID-19 in their communities and effective preventive measures have eased concerns and built trust in the health system.
With all interviewees confirming suppressed ED utilization, the availability of clinical space removed from the main hospital campus will be essential in maintaining patient volumes. While interviewees are looking at immediate changes in their administrative office space footprint and ED services, few are anticipating significant change to their ambulatory footprint in the short term.

**Impact on Care Delivery Models (continued)**

**What Would Help?**

For telehealth and digital strategies to be successful in the long term, three things are necessary. First, government and commercial payers must address payment disparities between in-person and virtual visits. Second, licensing regulations should be nationalized to ensure that all clinicians can practice at the top of their license and across state lines. Third, disparities in access to broadband internet—especially in rural and disadvantaged urban communities—must be addressed.
Conclusion: Positive Impacts of the Pandemic

While COVID-19 has dealt hospitals and health systems a serious blow, it has also had some positive impacts. Certain strategic initiatives have been accelerated, organizations have discovered that they have the capacity to make changes quickly, and relationships have been strengthened.

Our interviewees shared their thoughts on how the pandemic will change their organizations and, potentially, the healthcare industry:

- **An enhanced sense of “systemness.”** The pandemic generated new levels of collaboration among the component parts of health systems. An interviewee from an academic medical center (AMC) said that the AMC worked much more closely with community hospitals as the health system responded to the pandemic: A goal moving forward is making this new sense of systemness stick. Another interviewee commented on the consistency of “one system” messaging at his organization throughout the pandemic and the effectiveness of the system’s “unified command” response.

- **A newfound nimbleness in adapting to rapid change.** One health system stood up a digital health strategy in six days. Another system set up a temporary hospital at a conference center in eight days. One interviewee noted how rapidly staff in her organization moved beyond a “this isn’t my job” attitude as they flexed into new roles to respond to the pandemic. “Once you’ve done it, it’s hard to go back to old ways or old excuses,” said another interviewee.

- **A realized return on investment in analytics.** Pre-pandemic investments in data and analytics paid off. One interviewee praised the ability of her analytics team to quickly pull together views of data that had not been created before, providing valuable information to inform decision-making when regular assumptions “went out the window.”

- **Strengthened relationships.** Several interviewees commented on how well health systems within their market coordinated their response to the pandemic, with regular meetings between system CEOs and chief medical officers. Interviewees also noted how their relationships with schools, local and state governments, and community organizations grew even stronger, and think a long-term impact will be a better understanding of the essential role of the health system in the community.

- **A fresh look at different payment models.** One interviewee observed that the pandemic has exposed weaknesses in a volume-driven fee-for-service model. Capitated or global payment structures would have had far less impact on health system revenues.

Hospitals and health systems face multiple challenges in the coming months and years. Their ability to leverage the positive impacts of the pandemic as they work to mitigate its negative impacts will have a significant effect on their long-term health and the health of the communities they serve.
About the Report

This year’s report findings were based on 64 responses to a survey that Kaufman Hall fielded in August 2020. In addition, respondents from seven different health system were interviewed to gain their insights on the report findings and learn more about how their organizations have been responding to the COVID-19 pandemic.

Almost all the respondents to this year’s survey (96%) were from hospitals or health systems (Figure 13). The majority of respondents were in executive leadership (55%) or finance roles (39%). All regions of the country were represented in both the survey responses and the interviews (Figure 14), with three interviewees from the Northeast/Mid-Atlantic region, one from the South, one from the Midwest/Great Plains, and two from the West.
FIGURE 14: Regional distribution of survey respondents

**NORtheast/Mid-AtlANTIC**
(CT, DC, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VA, VT, WV) - 33%

**West**
(AK, AZ, CA, CO, HI, ID, MT, NM, NV, OR, UT, WA, WY) - 14%

**Midwest/Great Plains**
(IA, IL, IN, KS, MI, MN, MO, ND, NE, OH, SD, WI) - 30%

**South**
(AL, AR, FL, GA, KY, LA, MS, NC, OK, SC, TN, TX) - 23%

Source: Kaufman Hall 2020 Performance Improvement Survey.
For more information, please contact Lance Robinson, Managing Director and Leader of Kaufman Hall’s Performance Improvement Practice, by email (lrobinson@kaufmanhall.com) or phone at 224.724.3457.