



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004  
Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

May 7, 2024

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Auditor of State Rob Sand today released a report on the Iowa Veterans Home for the year ended June 30, 2022.

The Iowa Commission of Veterans Affairs, which consists of nine members appointed by the Governor and confirmed by the Senate, oversees the conduct and operations of the Iowa Veterans Home.

The Iowa Veterans Home, located in Marshalltown, Iowa, provides long-term health care for Iowa's aging, chronically ill, handicapped veterans and their dependents or surviving spouses. The annualized cost per resident was \$188,491 in fiscal year 2022, a 2.40% increase over the prior year. The average number of residents decreased from 427 in fiscal year 2021 to 399 in fiscal year 2022.

**AUDIT FINDINGS:**

Sand reported no finding related to the Iowa Veterans Home.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO  
THE IOWA VETERANS HOME**

**JUNE 30, 2022**

**Iowa Veterans Home**



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April 26, 2024

Iowa Veterans Home  
Marshalltown, Iowa

To the Members of the Iowa Veterans Home:

I am pleased to submit to you the Report of Recommendations for the Iowa Veterans Home for the year ended June 30, 2022. The report includes audit findings, if any, pertaining to the Department's internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2022 audits. The report also includes average annualized cost per resident information required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Veterans Home throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

**Iowa Veterans Home**



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April 26, 2024

To the Members of the Iowa Commission of Veterans Affairs:

The Iowa Veterans Home (Home) is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report and the State's Single Audit Report for the year ended June 30, 2022.

In addition to these reports, we prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention. This report is to inform you our audits of the Iowa Veterans Home did not disclose any findings we believe were necessary to report for the year ended June 30, 2022.

We have included certain unaudited financial and other information on pages 4 through 6 of this report for the Iowa Veterans Home for the five years ended June 30, 2022, to report an average annualized cost per resident, as required by Section 11.28 of the Code of Iowa.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Veterans Home, citizens of the State of Iowa and other parties to whom the Iowa Veterans Home may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Home during the course of our audits. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Home are listed on page 7 and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA  
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor  
Kraig Paulsen, Director, Department of Management  
Tim McDermott, Director, Legislative Services Agency

Iowa Veterans Home  
Year ended June 30, 2022  
Detailed Findings

**Findings Reported in the State's Report on Internal Control:**

No matters were reported.

**Findings Reported in the State's Single Audit Report:**

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

**Finding Related to Statutory Requirements and Other Matters:**

No matters were noted.

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Iowa Veterans Home

Average Cost per Resident  
(Unaudited)

For the Last Five Fiscal Years

Fiscal Year	Average Number of Residents	Average Number of Employees	Annualized Cost Per Resident	Average Daily Cost Per Resident
2022	399	754	\$ 188,491	516.41
2021	427	846	182,990	501.34
2020	488	855	159,370	436.63
2019	498	866	147,938	405.31
2018	495	874	152,698	418.35



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Iowa Veterans Home  
Resident Population Statistics  
(Unaudited)

Year ended June 30, 2022

Population beginning of year	<u>405</u>
Admissions:	
First admissions	85
Readmissions	1
Returns:	
Home visits/furlough	<u>75</u>
Total admissions	<u>161</u>
Released:	
Discharges	7
Deaths	91
Home visits/furlough	<u>77</u>
Total released	<u>175</u>
Population end of year	<u>391</u>
Average daily resident population	<u>399</u>

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Iowa Veterans Home

Operating Expenditures by Object – General Fund  
(Unaudited)

Year ended June 30, 2022

Personal services	\$ 54,858,480
Travel	77,746
Supplies and materials	5,498,173
Contractual services	13,657,418
Capital outlay	1,095,774
Claims and miscellaneous	13,980
Licenses, permits and refunds	<u>6,374</u>
Total	<u>\$ 75,207,945</u>

Iowa Veterans Home

Year ended June 30, 2022

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Deborah J. Moser, CPA, Manager  
April R. Davenport, Senior Auditor

Other individuals who participated in the audits include:

Laurel P. Hoogensen, Staff Auditor  
Mackenzie L. Johnson, Staff Auditor  
Tristan Swiggam, Staff Auditor  
Kimberly Behrens, Assistant Auditor  
Kendall Miller, Assistant Auditor  
Jacob Blaskey, Intern Auditor  
Nahom Hirigo, Intern Auditor