



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE

September 18, 2020

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Veterans Home for the year ended June 30, 2019.

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 dependent or surviving spouses. The annualized cost per resident was \$147,938 in fiscal year 2019, a 3% decrease from the prior year. The average number of residents increased from 495 in fiscal year 2018 to 498 in fiscal year 2019.

Sand reported no findings pertaining to the Iowa Veterans Home.

A copy of the report is available for review on the Auditor of State's website at <https://auditor.iowa.gov/reports/audit-reports/>.

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

JUNE 30, 2019

Iowa Veterans Home



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Rob Sand
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Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

September 8, 2020

Members of the Iowa Commission of Veterans Affairs
Marshalltown, Iowa

Dear Commission Members:

I am pleased to submit to you the Report of Recommendations for the Iowa Veterans Home for the year ended June 30, 2019. The report includes audit findings, if any, pertaining to the Iowa Veterans Home's internal control and compliance with statutory requirements which resulted from the fiscal year 2019 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 that reads "Rob Sand".

Rob Sand
Auditor of State

Iowa Veterans Home



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September 8, 2020

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 (CAFR) and the State's Single Audit Report for the year ended June 30, 2019.

In addition to these reports, we also prepare a separate report of recommendations pertaining to 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 Home did not disclose any findings we believe were necessary to report for the year ended June 30, 2019.

We have, however, 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, 2019 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.

Marlys K. Gaston, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Veterans Home

June 30, 2019

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

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.

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
2019	498	863	\$ 147,938	\$ 405.31
2018	495	874	152,698	418.35
2017	527	898	148,890	407.92
2016	553	957	147,592	404.36
2015	569	957	142,983	391.73

Iowa Veterans Home
Resident Population Statistics
(Unaudited)

Year ended June 30, 2019

Population beginning of year	<u>493</u>
Admissions:	
First admissions	130
Readmissions	4
Returns:	
Home visits/furlough	<u>129</u>
Total admissions	<u>263</u>
Released:	
Discharges	12
Deaths	114
Home visits/furlough	<u>127</u>
Total released	<u>253</u>
Population end of year	<u>503</u>
Average daily resident population	<u>498</u>

Iowa Veterans Home

Operating Expenditures by Object – General Fund
(Unaudited)

Year ended June 30, 2019

Personal services	\$ 59,342,536
Travel	92,832
Supplies and materials	5,190,781
Contractual services	7,953,458
Capital outlay	1,075,384
Claims and miscellaneous	13,598
Licenses, permits and refunds	<u>4,543</u>
Total	<u>\$ 73,673,132</u>

Iowa Veterans Home

Year ended June 30, 2019

Staff:

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy
Katherine L. Rupp, CPA, Manager
Ashley J. Moser, Senior Auditor
Preston R. Grygiel, Senior Auditor

Other individuals who participated in the audits include:

Ronica Drury, Staff Auditor
Steven D. Rater, Staff Auditor
Taran E. McCusker, Staff Auditor
Alyson J. Logel, Assistant Auditor
Craig S. Miller, Assistant Auditor
Drake J. Caple, Assistant Auditor
Kelly Disney, Assistant Auditor
Kile J. Bean, Assistant Auditor
Maria R. Collins, Assistant Auditor
Nathan A. DeWit, Assistant Auditor