



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

July 28, 2025

Auditor of State Rob Sand today released a report on the Iowa Department of Health and Human Services – Central Distribution Center for the year ended June 30, 2024.

The Central Distribution Center functions as a supply depot and distribution facility for carload canned goods, paper products and other staples distributed by truck to the institutions and participating state departments and local agencies upon request. A schedule of annual procurements from the Central Distribution Center by institution, department or agency is included in the report.

AUDIT FINDINGS:

Sand reported no finding related to the receipt and expenditure of taxpayer funds.

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 DEPARTMENT OF HEALTH AND HUMAN SERVICES –
CENTRAL DISTRIBUTION CENTER**

JUNE 30, 2024

**Iowa Department of Health and Human Services –
Central Distribution Center**



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Rob Sand
Auditor of State

July 22, 2025

Iowa Council on Human Services
Des Moines, Iowa

To the Council of the Iowa Department of Health and Human Services:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Health and Human Services – Central Distribution Center for the year ended June 30, 2024. The report includes audit findings, if any, pertaining to the Department's internal control for the year ended June 30, 2024. The report also includes an unaudited schedule of Annual Procurements by Institution, Department or Agency.

I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Department of Health and Human Services – Central Distribution Center 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". The signature is written in a cursive, slightly stylized font.

Rob Sand
Auditor of State

**Iowa Department of Health and Human Services –
Central Distribution Center**



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July 22, 2025

To the Council Members of the Iowa Department of Health and Human Services:

The Iowa Department of Health and Human Services – Central Distribution Center is a part of the State of Iowa and, as such, has been included in our audit of the State’s Comprehensive Annual Financial Report (ACFR) for the year ended June 30, 2024.

In addition to the ACFR, we also prepare a separate report of recommendations pertaining to each Department’s internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of the Central Distribution Center did not disclose any findings we believe were necessary to report for the year ended June 30, 2024. We have, however, included in this report certain unaudited financial information for the Central Distribution Center for the five years ended June 30, 2024.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Central Distribution Center, citizens of the State of Iowa and other parties to whom the Central Distribution Center 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 Central Distribution Center during the course of our audit. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audit of the Central Distribution Center are listed on page 4 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

Report of Recommendations to the Iowa Department of Health and Human Services –
Central Distribution Center

June 30, 2024

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were reported.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Department of Health and Human Services –
Central Distribution Center

June 30, 2024

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Katherine L. Rupp, CPA, Manager
Enoch Duval , Staff Auditor

Other individuals who participated in the audit include:

Noelle M. Johnson, Senior II Auditor
Hunter W. Penton, Staff Auditor
Amila Tursunovic, Staff Auditor
Nolan R. Larsen, Assistant Auditor

Iowa Department of Health and Human Services –
Central Distribution Center

Annual Procurements by Institution, Department or Agency

(Unaudited)

For the Last Five Years

Institution, Department or Agency	Fiscal Year				
	2024	2023	2022	2021	2020
Iowa Veterans Home - Marshalltown	3,168.00	-	982	11,719	18,808
State Training School - Eldora	46,040	53,849	54,229	57,489	99,632
Glenwood State Resource Center	11,439	20,967	28,455	34,954	32,945
Woodward State Resource Center	158,983	164,333	162,500	147,971	271,185
Mental Health Institute - Cherokee	170,073	153,335	132,641	127,729	131,362
Mental Health Institute and Correctional Facility - Clarinda	804,617	1,056,788	979,140	808,290	928,193
Mental Health Institute - Independence	73,411	84,698	64,443	45,239	57,186
Mental Health Institute and Correctional Facility - Mount Pleasant	935,944	994,317	854,138	766,263	722,964
Anamosa State Penitentiary	924,031	918,383	897,211	752,635	845,492
Iowa State Penitentiary - Fort Madison	1,067,782	1,487,740	1,074,327	954,727	977,693
Iowa Correctional Institution for Women - Mitchellville	609,966	543,707	428,526	466,538	616,931
Newton Correctional Facility	1,306,343	1,182,488	849,533	822,734	741,009
Iowa Medical and Classification Center - Oakdale	1,061,470	1,056,899	913,033	682,795	739,552
North Central Correctional Facility - Rockwell City	269,482	206,259	358,301	292,039	286,572
Fort Dodge Correctional Facility - Fort Dodge	1,246,648	1,389,762	1,220,743	1,049,926	1,011,982
Fremont County Jail	3,891	5,850	7,969	6,049	4,051
Fort Des Moines Jail	117,613	82,267	56,219	69,213	130,826
Webster County Jail	32,758	33,568	42,891	39,875	39,173
Burlington Residential Correctional Facility	57,661	55,384	36,811	30,511	34,785
Ottumwa Residential Correctional Facility	69,175	61,548	50,984	43,646	51,628
Wapello County Jail	71,553	69,901	68,606	63,330	62,970
Hope House	-	-	-	1,231	5,144
Larry Nelson Center	53,146	38,629	15,187	7,902	8,114
Marshalltown Residential Facility	30,947	32,720	30,590	20,982	17,069
Fort Dodge Residential Facility	37,203	46,692	37,813	24,738	25,299
Mason City Residential Facility	-	-	-	-	457
Beje Clark Mason City	-	1,895	1,466	-	-
Total	\$ 9,163,344	9,741,979	8,366,738	7,328,525	7,861,022