



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

Contact: Brian Brustkern
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FOR RELEASE

September 18, 2025

Auditor of State Rob Sand today released a combined report on the institutions under the control of the Iowa Department of Health and Human Services. The report includes findings and recommendations and average cost per resident/patient information for the five years ended June 30, 2023.

FINANCIAL HIGHLIGHTS:

The average annualized cost per resident/patient at the six institutions under the control of the Iowa Department of Health and Human Services ranged from \$119,873 at the Civil Commitment Unit for Sexual Offenders to \$564,269 at the Woodward Resource Center for the year ended June 30, 2023. Total General Fund expenditures for the six institutions increased 5.92% during the five-year period to approximately \$204 million, the average number of residents/patients decreased 18.5%, from 643 to 524 and the average daily cost per resident/patient increased 30.0%, from \$822.37 to \$1,068.89, over the same period.

AUDIT FINDINGS:

Sand reported four findings related to the receipt and disbursement of taxpayer funds at the six institutions. They are found on pages 32 through 37 of this report. The findings address issues such as noncompliance with training schedules and a lack of procedures to set targeted small business procurement goals and submit timely quarterly reports in accordance with the Code of Iowa. Sand provided the Institutions with recommendations to address each of these findings.

Three of the findings discussed above are repeated from the prior year. Management of each Institution has a fiduciary responsibility to provide oversight of their respective Institution's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

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

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**COMBINED REPORT ON THE INSTITUTIONS UNDER THE
CONTROL OF THE IOWA DEPARTMENT OF HEALTH AND HUMAN SERVICES
SCHEDULES
FINDINGS AND RECOMMENDATIONS**

JUNE 30, 2023

Iowa Department of Health and Human Services



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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

Rob Sand
Auditor of State

September 15, 2025

Iowa Council on Health and Human Services
Des Moines, Iowa

Dear Members of the Iowa Council on Health and Human Services:

I am pleased to submit to you the combined report on the institutions under the control of the Iowa Department of Health and Human Services for the year ended June 30, 2023. This report includes findings pertaining to the institutions' internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2023 audits. This report also includes average cost per resident/patient at each institution as required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of the institutions under the control of the Iowa Department of Health and Human Services throughout the audits. 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

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September 15, 2025

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

The Institutions under the control of the Iowa Department of Health and Human Services are a part of the State of Iowa and, as such, have been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2023.

In conducting our audits, we became aware of certain aspects concerning the various Institutions' operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include recommendations pertaining to internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with applicable Institution personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Institutions' responses, we did not audit the Institutions' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial and other information for the Institutions under the control of the Iowa Department of Health and Human Services for the five years ended June 30, 2023 to report an average cost per resident/patient at each Institution as required by Chapter 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 Department of Health and Human Services, the Institutions under the control of the Iowa Department of Health and Human Services, citizens of the State of Iowa and other parties to whom the Iowa Department of Health and Human Services 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 Institutions during the course of our audits. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you. Individuals who participated in our audits of the Institutions are listed on pages 32, 33, 34, 35, 36 and 37, 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
Timothy McDermott, Director, Legislative Services Agency

Iowa Department of Health and Human Services

Overview

Background

In accordance with Chapter 218 of the Code of Iowa, the Iowa Department of Health and Human Services has the authority to control, manage, direct and operate the following Institutions:

Realignment of Mental Health Institutes – In an effort to modernize the State’s mental health delivery system, the Department of Health and Human Services has realigned its mental health facilities to deliver all of its inpatient treatment through its two nationally accredited facilities at Independence and Cherokee. The Department discontinued its delivery of inpatient mental health services at the Clarinda and Mount Pleasant facilities as of June 30, 2015.

Mental Health Institute – Cherokee – The Institute was founded in 1902. The Institute is a fully accredited psychiatric care hospital and provides treatment for mentally ill adults, adolescents and children. Levels of care provided are adult in-patient psychiatric, child and adolescent in-patient psychiatric.

Mental Health Institute – Independence – The Institute was established on May 1, 1873. The Institute is a fully accredited psychiatric care hospital and provides treatment for mentally ill adults, adolescents and children. Levels of care provided are adult in-patient psychiatric, child and adolescent in-patient psychiatric.

Woodward Resource Center – The Resource Center was established in 1917. The Center is a residential facility and provides treatment, training, instruction, care, habilitation and support of persons with an intellectual disability or other disabilities in the State.

Glenwood Resource Center – The Resource Center was established on September 1, 1876. The Center is a residential facility and provides treatment, training, instruction, care, habilitation and support of persons with an intellectual disability or other disabilities in the State.

State Training School – Eldora – The Training School was established in 1868. The Institution is a minimum-security facility for boys between the ages of 12 and 18 who have been adjudicated delinquent by the juvenile courts of the State of Iowa. Effective January 1, 1992, a diagnosis and evaluation center and other units were established to provide juvenile delinquents a program which focuses upon appropriate developmental skills, treatment, placement and rehabilitation.

Civil Commitment Unit for Sexual Offenders (CCUSO) – The Civil Commitment Unit for Sexual Offenders was established in 1999. The Unit provides treatment for sexually violent predators in a secure facility located in Cherokee. The residents have completed their criminal sentences, have been identified as a high risk for a repeat offense and are committed through a civil action by order of the courts.

Iowa Department of Health and Human Services

Overview

Different levels of care are provided at each of the Mental Health Institutes. They are:

Adult In-patient Psychiatric – This program, licensed as a hospital, represents traditional, in-hospital psychiatric care for persons 18 years of age and older. It includes 24-hour nursing care and 24-hour medical and psychiatric on-call coverage.

Child and Adolescent In-patient Psychiatric – This program, licensed as a hospital, represents traditional, in-hospital psychiatric care for persons under 18 years of age. It includes a required educational component and 24-hour nursing care and 24-hour medical and psychiatric on-call coverage.

Psychiatric-Medical Institute for Children (PMIC) – This program, licensed as a PMIC, represents 24-hour care and behavior management for persons 12 to 17 years of age requiring intensive behavioral treatment modalities. There is periodic nursing and psychiatric coverage. Generally, these children are beyond the care of privately administered PMIC's in the state.

Scope and Methodology

We have calculated an average cost per resident/patient at each Institution for the five years ended June 30, 2023, based on their General Fund expenditures. Certain reclassifications and changes have been made to these expenditures to provide comparable averages between Institutions. Therefore, expenditure amounts and cost per resident/patient averages may differ from those used for statewide financial statement purposes. These reclassifications and changes are as follows:

- (1) Operating transfers, primarily reimbursements to other state agencies for services, have been reclassified as expenditures for purposes of this report. Payments made to the Iowa Department of Administrative Services Depreciation Revolving Fund are reported as capital outlay.
- (2) At the inception of a capital lease, total principal payments are recorded as expenditures and as other financing sources for statewide financial statement purposes. For purposes of this report, only the current year principal and interest payments are included as expenditures.
- (3) Canteen operations have been excluded from General Fund expenditures since the canteen is a self-supporting operation at each Institution.
- (4) Non-cash assistance, consisting of USDA commodities, has been excluded from General Fund expenditures.

Median stay information was not calculated or presented in the accompanying average cost per resident/patient schedule for the Resource Centers or juvenile facilities since the median stay tends to be for a much longer period.

The average annualized cost per resident/patient is calculated using the average number of occupied resident beds. Since the median stay at the Mental Health Institutes tends to be less than the stay at the other Institutions, the cost per stay was calculated for each of the Mental Health Institutes. This represents the average cost for the median stay of each patient admitted.

Summary Observation

The Mental Health Institute – Cherokee provides significant outpatient services not performed by the other Institutions. Adequate statistical data on outpatient services, including the amount and cost of services provided by year, was not readily available. Accordingly, the cost per resident/patient information at the Mental Health Institute - Cherokee is not comparable to other Institutions and may not be comparable between years at the Mental Health Institute – Cherokee. The amount of support services the Mental Health Institute – Cherokee provided for the Civil Commitment Unit for Sexual Offenders is reported as reallocated support services costs in Schedules 2, 3, 4, 5 and 6 on pages 20 through 29.

The Woodward Resource Center and the Glenwood Resource Center also provide significant supported community living services, respite and supported employment services which are paid through Iowa Medicaid and Community Based Services (HCBS) Waivers. The cost of providing these services is included in the cost per resident calculation. However, the number of individuals served is not included in the average number of residents.

The average annualized cost per resident/patient at the six institutions under the control of the Iowa Department of Health and Human Services ranged from \$119,873 at the Civil Commitment Unit for Sexual Offenders to \$564,269 at the Woodward Resource Center for the year ended June 30, 2023.

Iowa Department of Health and Human Services

Overview

Over the last five fiscal years, total General Fund expenditures increased 5.9%, from \$193,005,840 in 2019 to \$204,435,950 in 2023, the average number of residents/patients decreased 18.5%, from 643 to 524, and the average daily cost per resident/patient increased 30.0%, from \$822.37 to \$1,068.89.

Median stay ranged from 24 days to 55 days at the two Mental Health Institutes for fiscal year 2023.

Iowa Department of Health and Human Services

Schedules

Schedule 1

Institutions Under the Control of the Iowa Department of Health and Human Services

Average Cost Per Resident/Patient by Institution
(Unaudited)

For the Last Five Fiscal Years

	Year ended June 30, 2019					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Cherokee	34	146	\$ 354,059	970.03	18	\$ 17,461
Mental Health Institute - Independence	55	176	363,125	994.86	60	59,692
Woodward Resource Center	133	495	420,109	1,150.98		
Glenwood Resource Center	204	692	361,865	991.41		
State Training School - Eldora	89	184	184,063	504.28		
Civil Commitment Unit for Sexual Offenders	128	122	116,558	319.34		
Total	643	1,815	\$ 300,165	822.37		

Year ended June 30, 2020					
Average Number of Residents/Patients	Average Number of Employees	Average Annualized Cost per Resident/Patient	Average Daily Cost per Resident/Patient	Median Stay (Days)	Cost per Stay
31	146	\$ 427,280	1,167.43	19	\$ 22,181
51	178	412,837	1,127.97	70	78,958
130	503	451,849	1,234.56		
195	655	383,636	1,048.19		
82	183	226,029	617.57		
135	130	121,486	331.93		
624	1,795	\$ 325,082	888.20		

Schedule 1

Institutions Under the Control of the Iowa Department of Health and Human Services

Average Cost Per Resident/Patient by Institution
(Unaudited)

For the Last Five Fiscal Years

	Year ended June 30, 2021					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Cherokee	26	147	\$ 559,060	1,531.67	21	\$ 32,165
Mental Health Institute - Independence	38	184	585,260	1,603.45	75	120,259
Woodward Resource Center	122	499	493,015	1,350.73		
Glenwood Resource Center	180	622	401,727	1,100.62		
State Training School - Eldora	44	178	415,771	1,139.10		
Civil Commitment Unit for Sexual Offenders	138	133	132,540	363.12		
Total	548	1,763	\$ 375,581	1,028.99		

Year ended June 30, 2022					
Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
35	152	\$ 415,879	1,139.39	19	\$ 21,648
51	172	432,682	1,185.43	63	74,682
121	501	502,258	1,376.05		
157	500	419,129	1,148.30		
48	180	400,425	1,097.05		
143	103	124,522	341.16		
555	1,608	\$ 361,755	991.11		

Schedule 1

Institutions Under the Control of the Iowa Department of Health and Human Services

Average Cost Per Resident/Patient by Institution
(Unaudited)

For the Last Five Fiscal Years

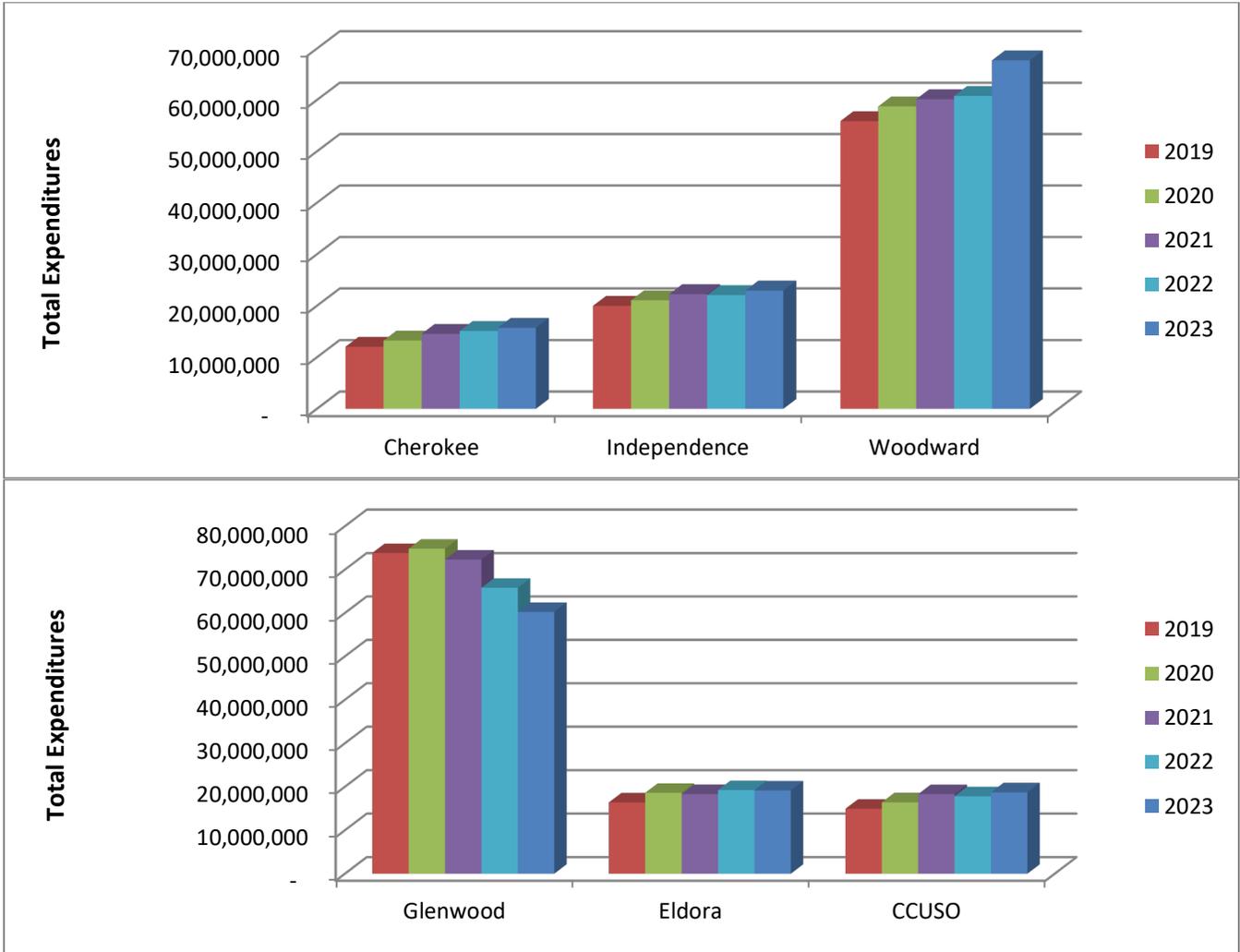
	Year ended June 30, 2023					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Cherokee	32	149	\$ 491,022	1,345.27	24	\$ 32,286
Mental Health Institute - Independence	50	160	458,724	1,256.78	55	69,123
Woodward Resource Center	120	549	564,269	1,545.94		
Glenwood Resource Center	112	389	537,816	1,473.47		
State Training School - Eldora	54	172	354,431	971.04		
Civil Commitment Unit for Sexual Offenders	156	129	119,873	328.42		
Total	524	1,548	\$ 390,145	1,068.89		

Iowa Department of Health and Human Services

Institutions Under the Control of the Iowa Department of Health and Human Services

Average Cost Per Resident/Patient by Institution
Total Expenditures
(Unaudited)

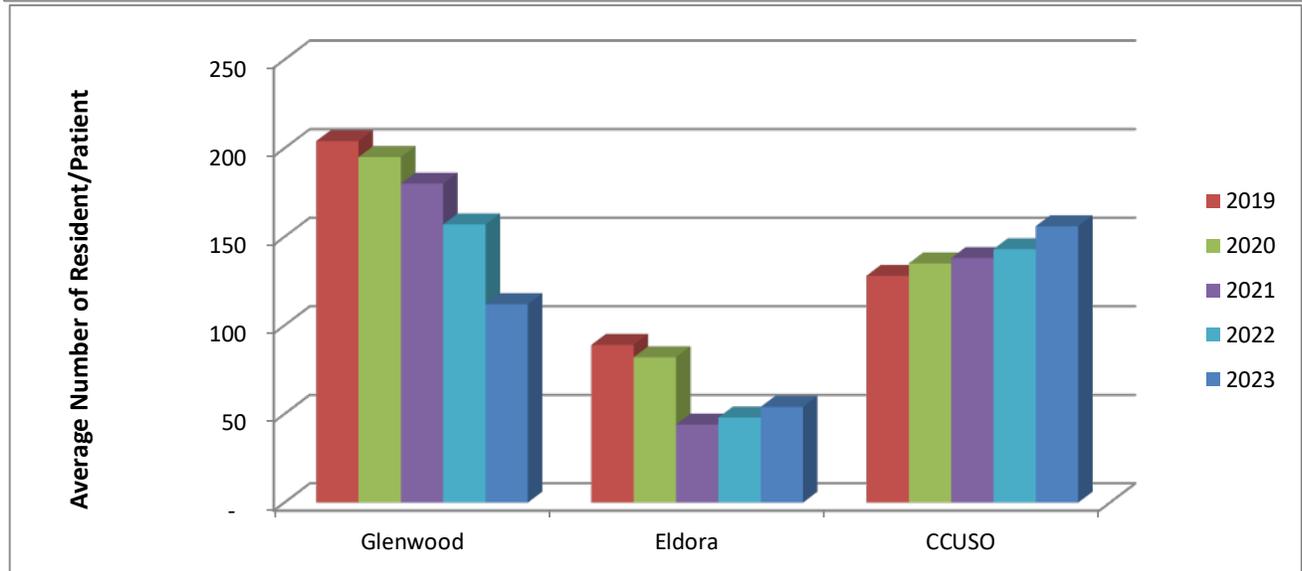
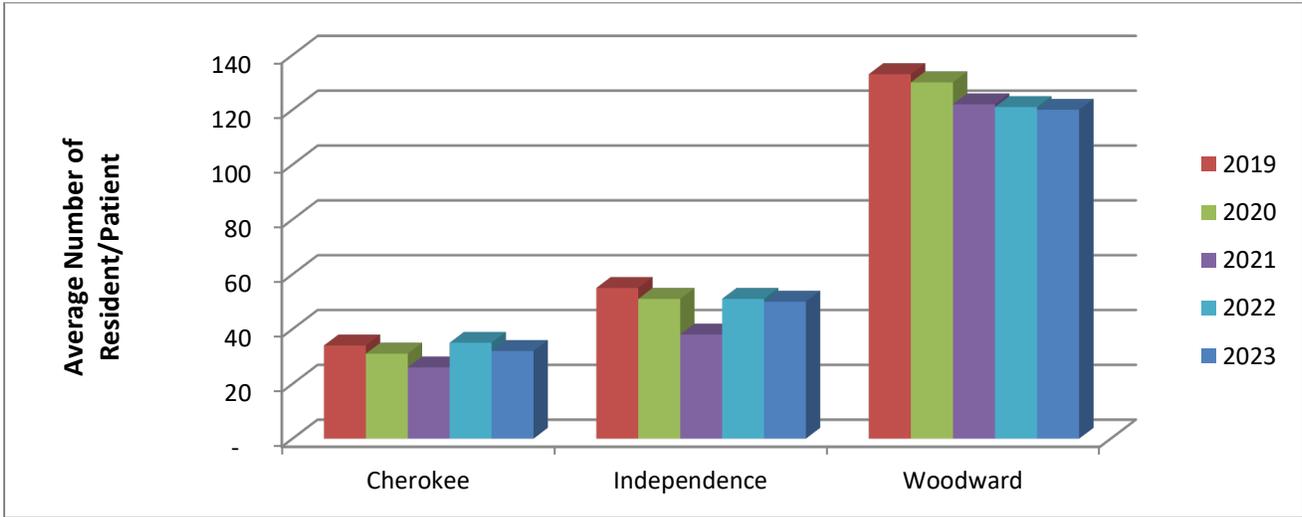
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Health and Human Services

Average Cost Per Resident/Patient by Institution
Average Number of Residents/Patients
(Unaudited)

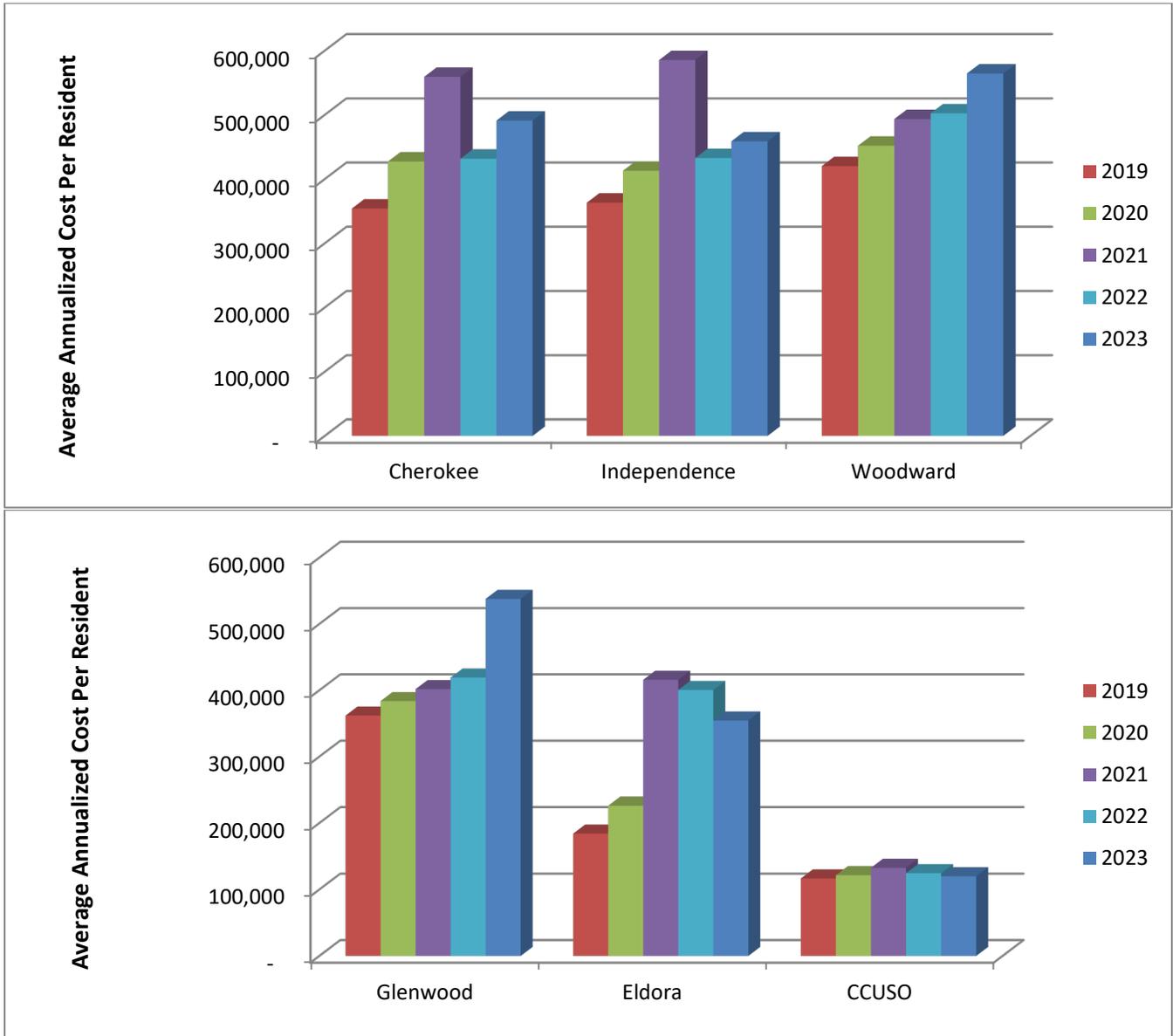
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Health and Human Services

Average Cost Per Resident/Patient by Institution
Average Annualized Cost per Resident/Patient
(Unaudited)

For the Last Five Fiscal Years



Iowa Department of Health and Human Services

Institutions Under the Control of the Iowa Department of Health and Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2019

	<u>Mental Health Institute - Cherokee</u>	<u>Mental Health Institute - Independence</u>	<u>Woodward Resource Center</u>
Personal services	\$ 12,239,410	15,912,897	42,727,255
Travel	21,590	43,158	271,052
Supplies and materials	984,961	914,105	3,839,196
Contractual services	1,864,914	2,785,281	8,090,774
Capital outlay	196,699	276,348	913,090
Claims and miscellaneous	5,869	35,345	2,574
Licenses, permits and refunds	782	4,762	30,576
Total before reallocations	15,314,225	<u>19,971,896</u>	<u>55,874,517</u>
Reallocated support services costs (see page 6)		<u>(3,276,213)</u>	
Total	<u>\$ 12,038,012</u>		

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
55,928,964	13,434,923	10,177,725	150,421,174
258,678	77,652	52,178	724,308
4,675,143	713,356	206,814	11,333,575
10,673,132	1,883,184	1,061,571	26,358,856
1,842,627	255,137	143,769	3,627,670
440,911	14,628	1,064	500,391
1,028	2,718	-	39,866
<u>73,820,483</u>	<u>16,381,598</u>	11,643,121	<u>193,005,840</u>
		<u>3,276,213</u>	
		<u>\$ 14,919,334</u>	

Institutions Under the Control of the Iowa Department of Health and Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2020

	Mental Health Institute - Cherokee	Mental Health Institute - Independence	Woodward Resource Center
Personal services	\$ 13,100,058	16,557,873	44,571,655
Travel	37,533	24,118	225,539
Supplies and materials	1,258,502	1,010,189	3,987,246
Contractual services	1,704,597	2,799,313	8,432,765
Capital outlay	198,533	259,434	815,204
Claims and miscellaneous	222,493	402,509	685,969
Licenses, permits and refunds	630	1,227	22,032
Total before reallocations	16,522,346	<u>21,054,663</u>	<u>58,740,410</u>
Reallocated support services costs (see page 6)		<u>(3,276,679)</u>	
Total	<u>\$ 13,245,667</u>		

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
56,323,045	14,192,891	11,500,749	156,246,271
195,682	68,234	56,414	607,520
4,921,442	767,479	236,404	12,181,262
10,314,255	2,852,206	1,083,731	27,186,867
1,870,104	371,933	107,300	3,622,508
1,183,678	333,254	139,330	2,967,233
760	4,899	-	29,548
<u>74,808,966</u>	<u>18,590,896</u>	13,123,928	<u>202,841,209</u>
		<u>3,276,679</u>	
		<u>\$ 16,400,607</u>	

Institutions Under the Control of the Iowa Department of Health and Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2021

	<u>Mental Health Institute - Cherokee</u>	<u>Mental Health Institute - Independence</u>	<u>Woodward Resource Center</u>
Personal services	\$ 13,558,156	17,625,778	45,594,507
Travel	16,746	38,698	230,696
Supplies and materials	1,447,919	865,423	3,516,845
Contractual services	1,969,813	3,136,453	9,497,895
Capital outlay	869,234	366,886	813,915
Claims and miscellaneous	134,314	204,912	467,983
Licenses, permits and refunds	655	1,716	26,046
Total before reallocations	17,996,837	<u>22,239,866</u>	<u>60,147,887</u>
Reallocated support services costs (see page 6)	<u>(3,461,286)</u>		
Total	<u>\$ 14,535,551</u>		

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
53,768,265	14,689,584	12,522,268	157,758,558
154,909	88,314	76,173	605,536
4,365,851	572,887	475,434	11,244,359
11,282,058	2,349,060	1,479,183	29,714,462
1,921,600	393,445	181,104	4,546,184
817,300	199,367	95,025	1,918,901
897	1,264	-	30,578
<u>72,310,880</u>	<u>18,293,921</u>	14,829,187	<u>205,818,578</u>
		<u>3,461,286</u>	
		<u>\$ 18,290,473</u>	

Institutions Under the Control of the Iowa Department of Health and Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2022

	<u>Mental Health Institute - Cherokee</u>	<u>Mental Health Institute - Independence</u>	<u>Woodward Resource Center</u>
Personal services	\$ 13,933,549	17,705,301	44,422,738
Travel	38,984	33,203	322,425
Supplies and materials	1,615,415	970,070	3,481,020
Contractual services	2,048,549	2,824,435	11,022,821
Capital outlay	315,964	245,040	899,270
Claims and miscellaneous	189,961	286,531	603,711
Licenses, permits and refunds	630	2,226	21,215
Total before reallocations	18,143,052	<u>22,066,806</u>	<u>60,773,200</u>
Reallocated support services costs (see page 6)		<u>(3,587,282)</u>	
Total	<u>\$ 14,555,770</u>		

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
49,052,525	14,608,714	12,182,195	151,905,022
185,058	83,658	68,557	731,885
4,126,502	747,618	272,092	11,212,717
10,548,393	2,915,189	1,308,826	30,668,213
921,187	589,547	218,288	3,189,296
969,363	274,813	169,434	2,493,813
298	862	-	25,231
<u>65,803,326</u>	<u>19,220,401</u>	<u>14,219,392</u>	<u>200,226,177</u>
		<u>3,587,282</u>	
		<u>\$ 17,806,674</u>	

Institutions Under the Control of the Iowa Department of Health and Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2023

	<u>Mental Health Institute - Cherokee</u>	<u>Mental Health Institute - Independence</u>	<u>Woodward Resource Center</u>
Personal services	\$ 14,274,742	16,640,396	45,969,904
Travel	51,601	62,086	343,504
Supplies and materials	2,088,773	1,189,381	4,479,743
Contractual services	2,778,555	4,157,597	15,116,318
Capital outlay	146,145	510,789	987,281
Claims and miscellaneous	273,340	373,401	812,414
Licenses, permits and refunds	630	2,564	3,056
Total before reallocations	19,613,786	<u>22,936,214</u>	<u>67,712,220</u>
Reallocated support services costs (see page 6)	<u>(3,901,080)</u>		
Total	<u>\$ 15,712,706</u>		

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
41,726,148	14,118,186	12,196,202	144,925,578
176,640	100,941	85,282	820,054
2,075,275	909,417	204,217	10,946,806
14,608,118	2,969,075	1,765,554	41,395,217
592,608	638,149	219,196	3,094,168
1,052,307	401,978	328,611	3,242,051
4,305	1,521	-	12,076
<u>60,235,401</u>	<u>19,139,267</u>	14,799,062	<u>204,435,950</u>
		<u>3,901,080</u>	
		<u>\$ 18,700,142</u>	

Institutions Under the Control of the Iowa Department of Health and Human Services

Resident/Patient Population Statistics
(Unaudited)

Year ended June 30, 2023

	Mental Health Institute - Cherokee	Mental Health Institute - Independence	Woodward Resource Center
Population beginning of year	33	54	114
Admissions:			
First admissions	167	85	19
Readmissions	48	12	-
Returns:			
Home visits	-	3	-
Limited leaves	-	1	84
Temporary medical transfers	-	12	-
Other	-	1	2
Total admissions	215	114	105
Released:			
Discharges	211	101	10
Deaths	1	-	1
Home visits	-	3	-
Limited leaves	-	1	84
Temporary medical transfers	-	10	-
Other	-	1	-
Total released	212	116	95
Population end of year	36	52	124
Average number of residents/patients	32	50	120

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders
148	51	149
-	55	17
2	8	-
46	-	9
-	-	-
114	-	-
2	1	-
164	64	26
69	27	3
2	-	1
45	-	9
-	-	-
117	-	-
-	41	-
233	68	13
79	47	162
112	54	156

June 30, 2023

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:

- 1) Targeted Small Businesses – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

The TSB procurement goal for the Department for fiscal year 2023 was not set at a level exceeding fiscal year 2022 actual TSB spending.

Recommendation – The Department should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement.

Response – The Purchasing Agent responsible for setting the TSB goal was new and not aware of the requirement to increase the goal each fiscal year. We have discussed annual TSB spending with our procurement staff and will continue to increase the TSB spending goal each fiscal year as required.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Nichole D. Tucker, Senior Auditor II

Other individuals who participated in the audits include:

Ariel N. Dennler, Senior Auditor
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Roxanne R. Stotler, Staff Auditor
Bryce L. Rasmussen, Staff Auditor
Jacob D. Blaskey, Assistant Auditor
Jason A. Wueve, Assistant Auditor

June 30, 2023

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:

- 1) Targeted Small Businesses – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

Departments with an established TSB procurement goal are required to report the dollar amount of purchases from certified targeted small businesses to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days following the end of each calendar quarter.

The Department did not provide one of the four required quarterly reports to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days as required.

Recommendation – The Department should ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – The Department completes the Targeted Small Business Report at the conclusion of each calendar quarter for submission to the Iowa Economic Development Authority. The Department will ensure that future quarterly reports are completed within the fifteen business days following the end of each calendar quarter as required by Iowa Code 73.16.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Jon D. Hedgecock, Senior Auditor

Other individuals who participated in the audits include:

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Aria G. Puetsch, Staff Auditor
Kelsey R. Sauer, Staff Auditor
Bryce L. Rasmussen, Staff Auditor

June 30, 2023

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.

Findings Related to Statutory Requirements and Other Matters:

- 1) Training Noncompliance – The Iowa Department of Health and Human Services has established a training schedule for various programs such as incident management, mandatory reporting, dependent abuse awareness and first aid/CPR. Staff are required to complete six trainings throughout the year. During fiscal year 2023, there were 73 instances of noncompliance.

Recommendation – The Department should develop written procedures to ensure timely completion of required training.

Response – Woodward Resource Center (WRC) schedules staff to maintain minimum levels to meet safety and active treatment requirements. The position vacancy levels and staff call-ins impact WRC’s ability to pull staff from direct care and service to the individuals for training. WRC has diversified recruitment efforts to include posting on different sites, attending job fairs, and using contract staff to address the vacancy rate. These efforts will be continued, and WRC will review other options available. However, during this period it is difficult to maintain full staffing levels.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

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Other individuals who participated in the audits include:

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Jon G. Hanson, Senior Auditor
Laurel P. Hoogensen, Senior Auditor
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Kimberly Behrens, Staff Auditor
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Benjamin I. Manchester, Staff Auditor
Hunter W. Penton, Staff Auditor
Jacob D. Blaskey, Assistant Auditor
Claire E. Denning, Audit Intern

June 30, 2023

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

- 1) Targeted Small Businesses – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

The TSB procurement goal for the Department for fiscal year 2023 was not set at a level exceeding fiscal year 2022 actual TSB spending.

Recommendation – The Department should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement.

Response – The Purchasing Agent responsible for setting the TSB goal was new and not aware of the requirement to increase the goal each fiscal year. We have discussed annual TSB spending with our procurement staff and will continue to increase the TSB spending goal each fiscal year as required.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
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Nichole D. Tucker, Senior Auditor II

Other individuals who participated in the audits include:

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Jon D. Hedgecock, Senior Auditor
Maria R. Collins, Staff Auditor
Matthew W. Beerman, Staff Auditor

Findings and Recommendations for the State Training School – Eldora

June 30, 2023

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.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
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Premnarayan Gobin, Senior Auditor II

Other individuals who participated in the audits include:

Austin G. Gohlmann, Staff Auditor
Nolen R. Schultz, Staff Auditor

June 30, 2023

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.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Maria R. Collins, Staff Auditor