



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

March 4, 2026

Contact: Pam Bormann
515/281-5834

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, 2024.

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 \$121,429 at the Civil Commitment Unit for Sexual Offenders to \$1,140,321 at the Glenwood Resource Center for the year ended June 30, 2024. Total General Fund expenditures for the six institutions increased 6.68% during the five-year period to approximately \$216 million, the average number of residents/patients decreased 24.36%, from 624 to 472 and the average daily cost per resident/patient increased 41.03%, from \$888.20 to \$1,252.64, over the same period. The significant increase in annualized cost per resident/patient for Glenwood Resource Center is due to the facility closing on June 30, 2024 and all residents being relocated prior to the closing date.

AUDIT FINDINGS:

Sand reported two 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 submit timely quarterly targeted small business reports in accordance with the Code of Iowa. Sand provided the Institutions with recommendations to address each of these findings.

One 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, 2024

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

February 26, 2026

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, 2024. This report includes findings pertaining to the institutions' internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2024 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 that reads "Rob Sand". The signature is stylized and written in a cursive-like font.

Rob Sand
Auditor of State

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February 26, 2026

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, 2024.

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, 2024 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.

Handwritten signature of Pam Bormann in black ink.

Pam Bormann, 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. On June 30, 2024, Glenwood Resource Center closed and all residents were relocated from the campus prior to that date.

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, 2024, 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 \$121,429 at the Civil Commitment Unit for Sexual Offenders to \$1,140,321 at the Glenwood Resource Center for the year ended June 30, 2024.

Iowa Department of Health and Human Services

Overview

Over the last five fiscal years, total General Fund expenditures increased 6.68%, from \$202,841,209 in 2020 to \$216,397,007 in 2024, the average number of residents/patients decreased 24.36%, from 624 to 472, and the average daily cost per resident/patient increased 41.03%, from \$888.20 to \$1,252.64.

Median stay ranged from 29 days to 34 days at the two Mental Health Institutes for fiscal year 2024.

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, 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
Mental Health Institute - Cherokee	31	146	\$ 427,280	1,167.43	19	\$ 22,181
Mental Health Institute - Independence	51	178	412,837	1,127.97	70	78,958
Woodward Resource Center	130	503	451,849	1,234.56		
Glenwood Resource Center	195	655	383,636	1,048.19		
State Training School - Eldora	82	183	226,029	617.57		
Civil Commitment Unit for Sexual Offenders	135	130	121,486	331.93		
Total	624	1,795	\$ 325,082	888.20		

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
26	147	\$ 559,060	1,531.67	21	\$ 32,165
38	184	585,260	1,603.45	75	120,259
122	499	493,015	1,350.73		
180	622	401,727	1,100.62		
44	178	415,771	1,139.10		
138	133	132,540	363.12		
548	1,763	\$ 375,581	1,028.99		

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, 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
Mental Health Institute - Cherokee	35	152	\$ 415,879	1,139.39	19	\$ 21,648
Mental Health Institute - Independence	51	172	432,682	1,185.43	63	74,682
Woodward Resource Center	121	501	502,258	1,376.05		
Glenwood Resource Center	157	500	419,129	1,148.30		
State Training School - Eldora	48	180	400,425	1,097.05		
Civil Commitment Unit for Sexual Offenders	143	103	124,522	341.16		
Total	555	1,608	\$ 361,755	991.11		

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
32	149	\$ 491,022	1,345.27	24	\$ 32,286
50	160	458,724	1,256.78	55	69,123
120	549	564,269	1,545.94		
112	389	537,816	1,473.47		
54	172	354,431	971.04		
156	129	119,873	328.42		
524	1,548	\$ 390,145	1,068.89		

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

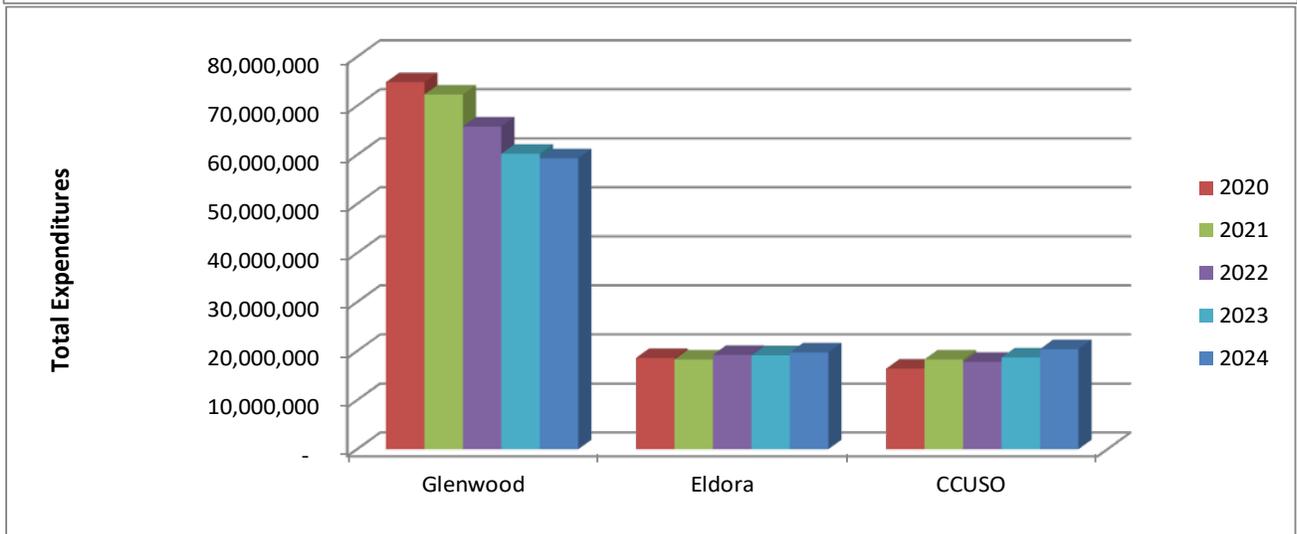
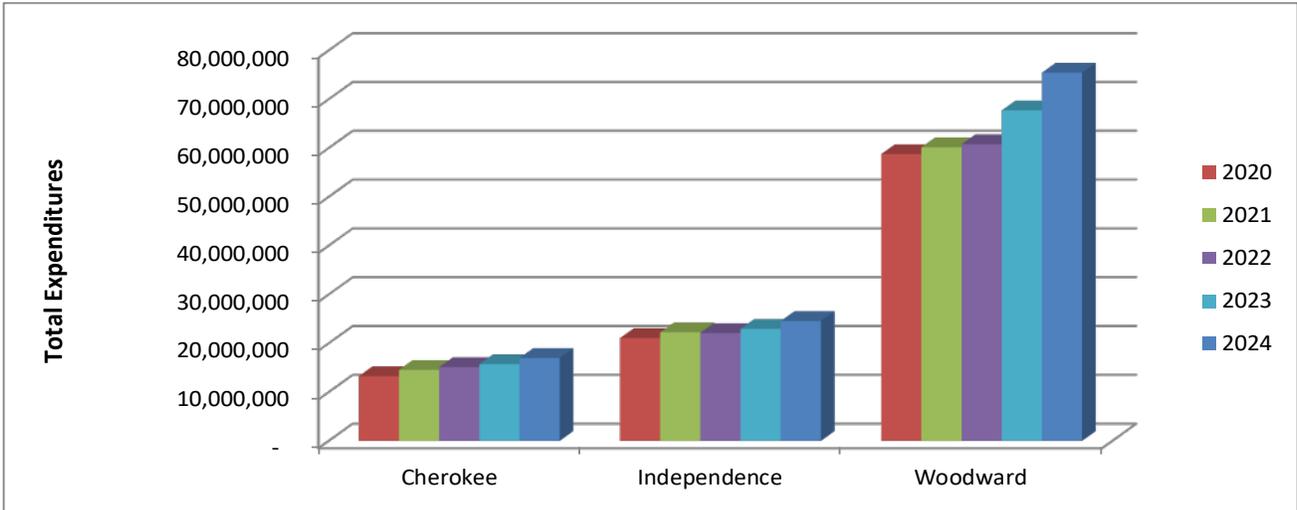
	Year ended June 30, 2024					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Cherokee	34	156	\$ 499,377	1,364.42	29	\$ 39,568
Mental Health Institute - Independence	47	160	552,418	1,427.37	34	48,531
Woodward Resource Center	119	573	633,912	1,732.00		
Glenwood Resource Center	52	276	1,140,321	3,115.63		
State Training School - Eldora	52	174	379,466	1,036.79		
Civil Commitment Unit for Sexual Offenders	168	137	121,429	331.77		
Total	472	1,476	\$ 458,468	1,252.64		

Iowa Department of Health and Human Services

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

Average Cost Per Resident by Institution
Total Expenditures
(Unaudited)

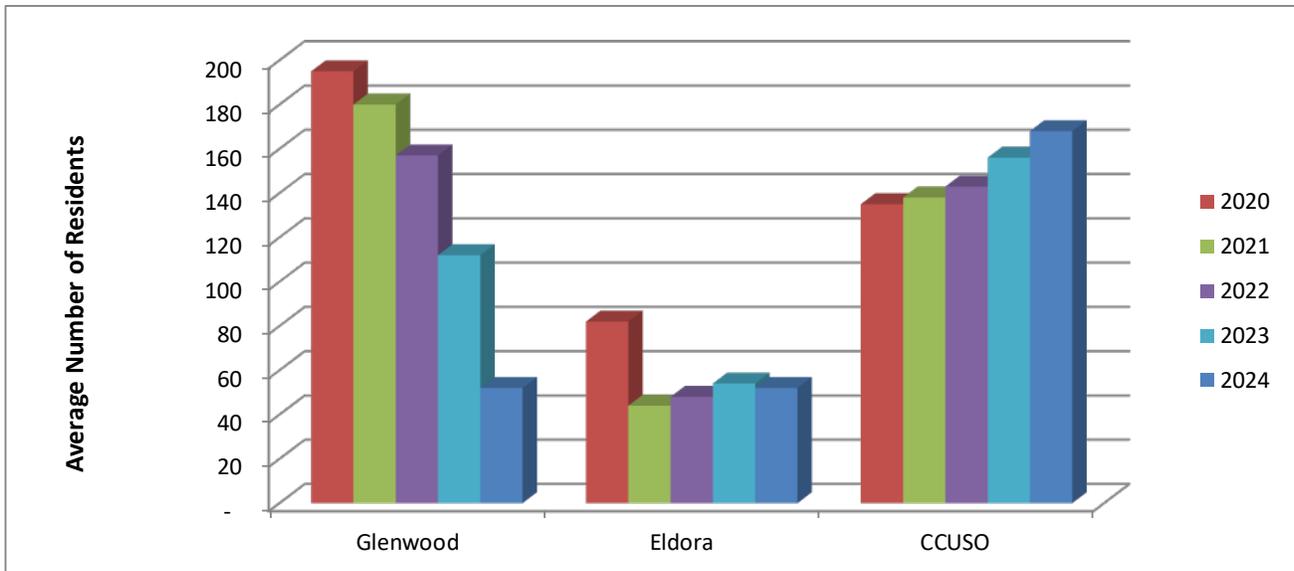
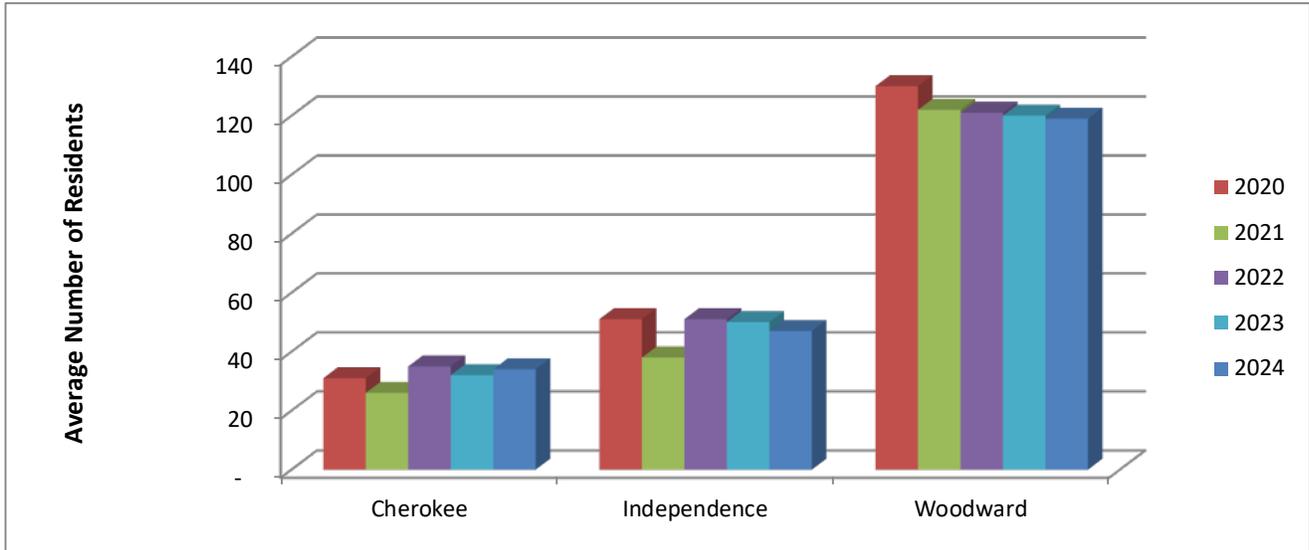
For the Last Five Fiscal Years



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

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

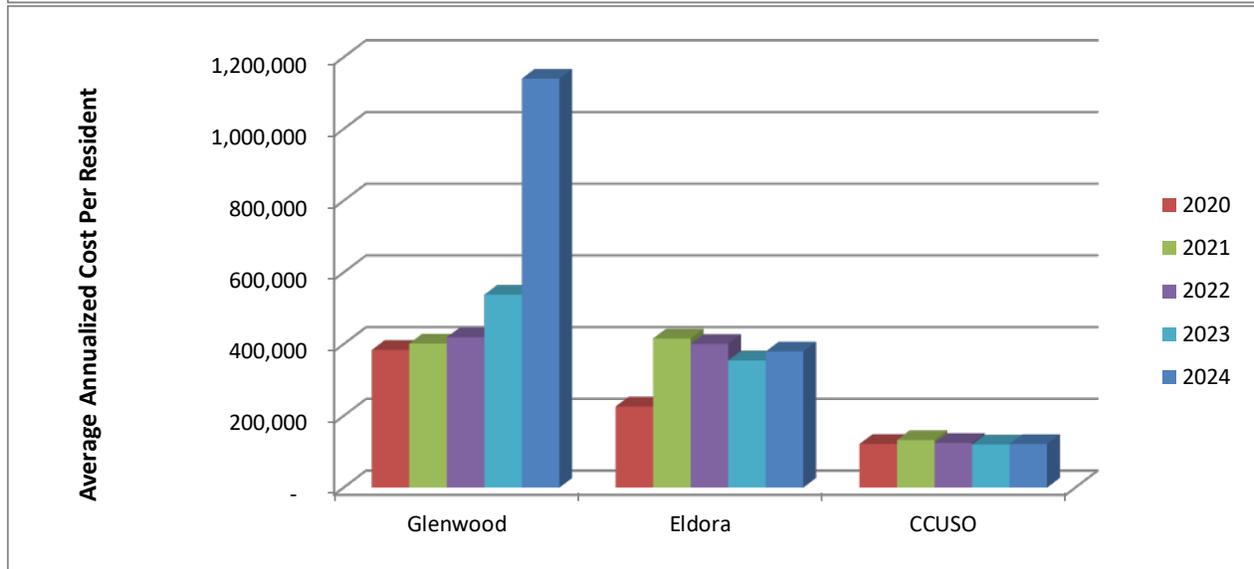
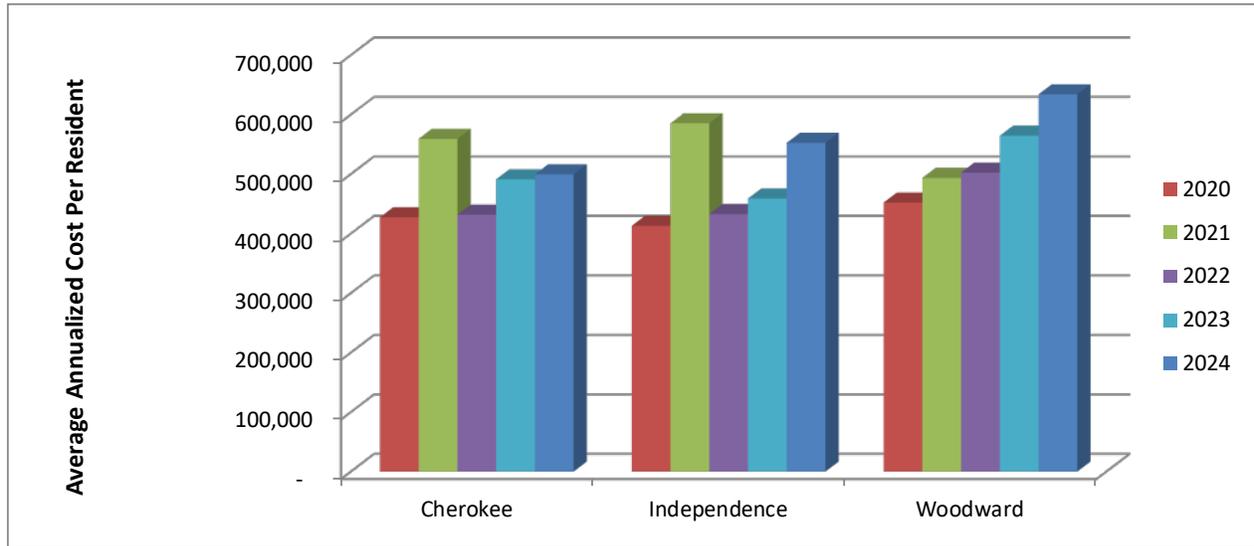
For the Last Five Fiscal Years



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

Average Cost Per Resident by Institution
Average Annual Cost per Resident
(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, 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

	Mental Health Institute - Cherokee	Mental Health Institute - Independence	Woodward Resource Center
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

	Mental Health Institute - Cherokee	Mental Health Institute - Independence	Woodward Resource Center
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

	Mental Health Institute - Cherokee	Mental Health Institute - Independence	Woodward Resource Center
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

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2024

	<u>Mental Health Institute - Cherokee</u>	<u>Mental Health Institute - Independence</u>	<u>Woodward Resource Center</u>
Personal services	\$ 15,178,490	17,472,289	47,939,565
Travel	31,651	43,729	383,480
Supplies and materials	2,385,500	854,913	4,361,561
Contractual services	2,579,109	5,136,915	20,860,725
Capital outlay	500,234	609,060	1,003,531
Claims and miscellaneous	317,293	428,705	874,312
Licenses, permits and refunds	722	8,058	12,350
Total before reallocations	20,992,999	<u>24,553,669</u>	<u>75,435,524</u>
Reallocated support services costs (see page 6)	<u>(4,014,174)</u>		
Total	<u>\$ 16,978,825</u>		

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
36,449,675	14,736,299	13,833,461	145,609,779
162,769	80,304	56,004	757,937
1,117,117	779,120	218,824	9,717,035
20,594,824	3,290,254	1,701,655	54,163,482
288,526	544,751	88,841	3,034,943
683,786	301,527	487,078	3,092,701
-	-	-	21,130
<u>59,296,697</u>	<u>19,732,255</u>	16,385,863	<u>216,397,007</u>
		<u>4,014,174</u>	
		<u>\$ 20,400,037</u>	

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

Resident/Patient Population Statistics
(Unaudited)

Year ended June 30, 2024

	Mental Health Institute - Cherokee	Mental Health Institute - Independence	Woodward Resource Center
Population beginning of year	36	52	124
Admissions:			
First admissions	152	161	10
Readmissions	35	26	1
Returns:			
Home visits	-	-	-
Limited leaves	-	-	62
Temporary medical transfers	-	15	-
Other	-	-	-
Total admissions	187	202	73
Released:			
Discharges	187	194	4
Deaths	-	-	5
Home visits	-	-	-
Limited leaves	-	-	62
Temporary medical transfers	-	16	-
Other	-	-	-
Total released	187	210	71
Population end of year	36	44	126
Average number of residents/patients	34	47	119

Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders
79	47	162
-	68	13
2	4	-
5	-	13
-	-	-
8	-	-
-	-	-
15	72	26
81	19	1
-	-	-
5	-	13
-	-	-
8	-	-
-	45	-
94	64	14
-	55	174
52	52	168

June 30, 2024

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.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Nichole D. Tucker, Senior Auditor II
Tristan J. Swiggum, Senior Auditor
Hadley R. Howell, Assistant Auditor
Gabriel D. Waz, Assistant Auditor
Jason A. Weuve, Assistant Auditor

June 30, 2024

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.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Jared A. Marshall, Senior Auditor
Dillon J. Hoit, Staff Auditor
Matthew F. Perry, Staff Auditor
Gabriel D. Waz, Assistant Auditor
Jason A. Weuve, Assistant Auditor
Shawn P. Weuve, Assistant Auditor

June 30, 2024

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 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 2024, of the 60 residential treatment workers tested, there were 56 instances of noncompliance. In addition, 3 of 25 managers tested and 7 of 25 supervisors tested were not current on training.

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

Response – The Department acknowledges some difficulties in timely completion of required staff trainings. Woodward Resource Center (WRC) is a 24 hour/7 days a week facility and WRC must meet life-safety minimums. In order to meet these minimums, staff may have to be pulled from class and return to a home to provide supervision and care. Additionally, a change in system of record made it more difficult to monitor training completion this fiscal year. Prior training records were archived from the prior system to be migrated into the new system; however, not all records successfully migrated, and some records were lost.

All available and current staff will be compliant with training expectations by October 31, 2025. Assignments for training are now assigned further in advance of training expiration to allow staff more time to complete the required training. Compliance reports will be reviewed monthly in management team meetings to encourage timely training attendance.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Katherine L. Rupp, CPA, Manager
Adam J. Sverak, Senior Auditor
Benjamin L. Albrecht, Staff Auditor
Nolan R. Larsen, Staff Auditor
Benjamin I. Manchester, Staff Auditor
Hunter W. Penton, Staff Auditor
Stella F. Tsai, Staff Auditor
Amila Tursunovic, Staff Auditor

June 30, 2024

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:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Cole L. Hocker, CPA, Director
Suzanne R. Dahlstrom, CPA, Manager
Erin J. Sietstra, Senior Auditor II
David A. Slocum, CPA, Senior Auditor II
Nichole D. Tucker, Senior Auditor II
Ariel N. Dennler, Senior Auditor
Matthew W. Beerman, Staff Auditor
Nathan A. DeWit, Staff Auditor
Aria G. Puetsch, Staff Auditor
Jennifer H. Wagner, Staff Auditor

June 30, 2024

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) 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 submit the fourth quarter report 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 Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – The delayed TSB reporting was caused by an unexpected absence of the responsible staff member. An additional employee has been assigned as an alternate for completion of this reporting activity in the case of absence by the responsible staff member.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Lesley R. Geary, CPA, Manager
Jared A. Marshall, Senior Auditor
Hadley R. Howell, Assistant Auditor
Shawn P. Weuve, Assistant Auditor

June 30, 2024

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:

Pamela J. Bormann, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Tristan J. Swiggum, Senior Auditor
Gabriel D. Waz, Assistant Auditor