



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE: September 29, 2026

Contact: Brian Brustkern – (515) 281-5834

Auditor of State Rob Sand today released an audit report on Iowa Department of Veteran's Affairs, which includes the Iowa Veterans Home for year ended June 30, 2025.

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

The Iowa Veteran's 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 \$190,255 in fiscal year 2025, a less than 1% increase over the prior year. The average number of residents increased from 396 in fiscal year 2024 to 399 in fiscal year 2025.

AUDIT FINDINGS:

Sand reported no findings related to the Iowa Department of Veteran's Affairs.

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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**REPORT OF RECOMMENDATIONS TO
THE IOWA DEPARTMENT OF VETERANS AFFAIRS**

JUNE 30, 2025



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Rob Sand
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September 25, 2026

To the Members of the Iowa Commission of Veterans Affairs:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Veterans Affairs for the year ended June 30, 2025. 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 2025 audits. The report also includes average annualized cost per resident information for the Iowa Veteran's Home, 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 Iowa Department of Veterans Affairs 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", written in a cursive style.

Rob Sand
Auditor of State



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Rob Sand
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September 25, 2026

To the Members of the Iowa Commission of Veterans Affairs:

The Iowa Department of Veterans Affairs (Department) is part of the State of Iowa and, as such, has been included in our audits of the State's Annual Comprehensive Financial Report and the State's Single Audit Report for the year ended June 30, 2025.

In addition to these reports, we 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 Iowa Department of Veterans Affairs did not disclose any findings we believe were necessary to report for the year ended June 30, 2025.

We have also included certain unaudited financial and other information on pages 4 through 6 of this report for the Iowa Department of Veterans Affairs for the five years ended June 30, 2025, to report an average annualized cost per resident for the Iowa Veterans Home, 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 Department of Veterans Affairs, citizens of the State of Iowa and other parties to whom the Iowa Department of Veterans Affairs may report. This report is not intended to be and should not be used by anyone other than these parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of the 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 Department 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
Timothy McDermott, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department of Veterans Affairs

June 30, 2025

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.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Iowa Department of Veterans Affairs
(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
2025	399	662	\$ 190,255	\$ 521.25
2024	396	653	189,815	520.04
2023	390	700	192,503	527.40
2022	399	754	188,491	516.41
2021	427	846	182,990	501.34

Iowa Department of Veterans Affairs
(Iowa Veterans Home)

Resident Population Statistics
(Unaudited)

Year ended June 30, 2025

Description:	Population Statistics
Population beginning of year	394
Admissions:	
First admissions	111
Readmissions	1
Returns:	
Home visits/furlough	86
Total admissions	198
Released:	
Discharges	8
Deaths	97
Home visits/furlough	84
Total released	181
Population end of year	411
Average daily resident population	399

Iowa Department of Veterans Affairs
(Iowa Veterans Home)

Operating Expenditures by Object – General Fund
(Unaudited)

Year ended June 30, 2025

Category	Amount
Personal services	\$ 55,820,244
Travel	129,139
Supplies and materials	7,268,476
Contractual services	10,718,708
Capital outlay	1,959,662
Claims and miscellaneous	13,805
Licenses, permits and refunds	1,847
Total	<u>\$ 75,911,881</u>

Iowa Department of Veterans Affairs
(Iowa Veterans Home)

Staff

Staff:

Question or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Gwen D. Fangman, CPA, Manager
April R. Davenport, Senior Auditor

Other individuals who participated in the audits include:

Enoch Duval, Senior Auditor
Maria R. Collins, Staff Auditor
Aria G. Puetsch, Staff Auditor
Bryce L. Rasmussen, Staff Auditor
Dmitriy D. Holthaus, CPA, Assistant Auditor
Christopher S. Kingrey, Assistant Auditor
Christopher M. Krajicek, CPA, Assistant Auditor
Jason A. Weave, Assistant Auditor