



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE _____ June 7, 2006 _____ Contact: Andy Nielsen
515/281-5834

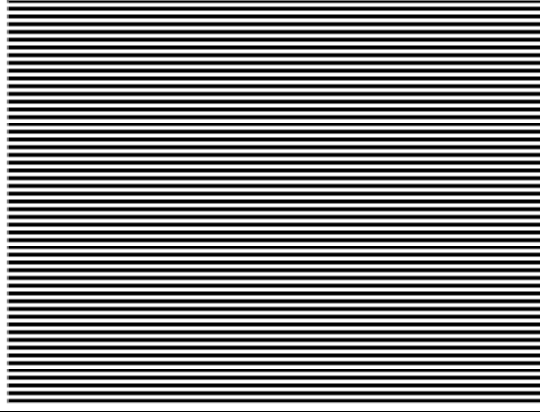
Auditor of State David A. Vaudt today released a report on the Iowa Commission of Veterans Affairs for the year ended June 30, 2005.

The Commission consists of seven members appointed by the Governor and confirmed by the Senate. The Commission oversees the operation and conduct of the Iowa Veterans Home in Marshalltown, administers the War Orphans Educational Fund, maintains military service records of Iowa veterans, and provides assistance to and training for county veterans affairs commissions.

The Iowa Veterans Home 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 \$86,423 in fiscal year 2005, a 6.37% increase over the prior year. The average number of residents decreased from 708 in fiscal year 2004 to 692 in fiscal year 2005.

A copy of the report is available for review at the Iowa Commission of Veterans Affairs, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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

JUNE 30, 2005

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



David A. Vaudt, CPA
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June 1, 2006

To the Members of the Iowa
Commission of Veterans Affairs:

The Iowa Commission of Veterans Affairs 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, 2005.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Agency's 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 your Commission did not disclose any findings which we believe were necessary to report for the year ended June 30, 2005.

We have also included in this report certain unaudited financial and other information for the Iowa Commission of Veterans Affairs – Iowa Veterans Home for the five years ended June 30, 2005 to report an average annualized cost per resident 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 Commission of Veterans Affairs, citizens of the State of Iowa and other parties to whom the Iowa Commission of Veterans Affairs 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 Commission during the course of our audits. 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 audits of the Commission are listed on page 8 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Michael L. Tramontina, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa Commission of Veterans Affairs

June 30, 2005

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Iowa Commission 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
2005	692	1020	\$ 86,423	\$ 236.78
2004	708	990	81,246	222.59
2003	693	955	78,751	215.76
2002	681	938	72,956	199.88
2001	695	971	70,865	194.15

Iowa Commission of Veterans Affairs
Iowa Veterans Home

Resident Population Statistics
(Unaudited)

Year ended June 30, 2005

Population beginning of year	<u>708</u>
Admissions:	
First admissions	178
Readmissions	10
Returns:	
Home visits/furlough	<u>526</u>
Total admissions	<u>714</u>
Released:	
Discharges	66
Deaths	145
Home visits/furlough	<u>533</u>
Total released	<u>744</u>
Population end of year	<u><u>678</u></u>
Daily average resident population	<u><u>692</u></u>

Iowa Commission of Veterans Affairs
Iowa Veterans Home

Operating Expenditures by Object - General Fund

Year ended June 30, 2005

Personal services	\$ 47,549,420
Travel	302,089
Supplies and materials	5,107,566
Contractual services	5,602,931
Capital outlay	1,076,360
Claims and miscellaneous	81,778
Licenses, permits and refunds	<u>84,861</u>
Total	<u>\$ 59,805,005</u>

Iowa Commission of Veterans Affairs
Iowa Veterans Home

Staff

Questions or requests for further assistance should be directed to:

Joe Marturello, CIA, Manager
Daniel L. Durbin, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Jeffrey L. Lenhart, Staff Auditor
Rick Reeves, Assistant Auditor
Melissa L. Knoll, Assistant Auditor
Dorothy O. Stover, Assistant Auditor
Christopher T. Schroeder, Auditor Intern
Kara Rasmussen, Auditor Intern