

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Independent Accountant's Report
On Applying Agreed Upon Procedure

To the Governor, Members of the General Assembly and the
Director of the Iowa Department of Human Services:

We have performed the following procedure, which was agreed to by the Iowa Department of Human Services, solely to assist it in evaluating compliance with Chapter 249J.22 of the Code of Iowa for the year ended June 30, 2012. Iowa Department of Human Services' management is responsible for compliance with the Code Chapter. This agreed upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of this procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below for the purpose for which this report has been requested or for any other purpose.

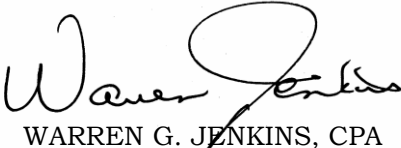
The following procedure was performed:

We reviewed total computable provider payments claimed under Title XIX of the Social Security Act to determine providers retained 100% of the total computable payment of expenditures claimed under Title XIX of the Social Security Act.

No exceptions were noted as a result of applying the above procedure.

We were not engaged to conduct an examination, the objective of which is the expression of an opinion on the Iowa Department of Human Services' compliance with the requirement identified in Chapter 249J.22 of the Code of Iowa. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report, a public record by law, is intended solely for the information and use of the Iowa Department of Human Services and other parties to whom the Iowa Department of Human Services may report. This report is not intended to be and should not be used by anyone other than these specified parties.


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 8, 2013