



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ July 15, 2004

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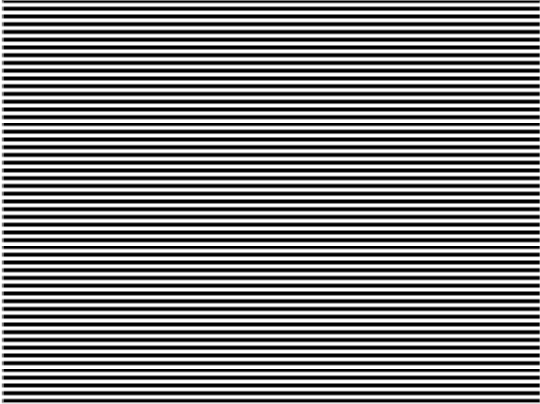
Auditor of State David A. Vaudt today released a report on the Iowa Commission of Veterans Affairs for the year ended June 30, 2003.

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 average annualized cost per resident was \$78,751 for fiscal year 2003, a 7.9% increase from the prior year. The average number of residents increased from 681 for fiscal year 2002 to 693 for fiscal year 2003.

A copy of the report is available for review at the Iowa Commission of Veterans Affairs or the Office of Auditor of State.

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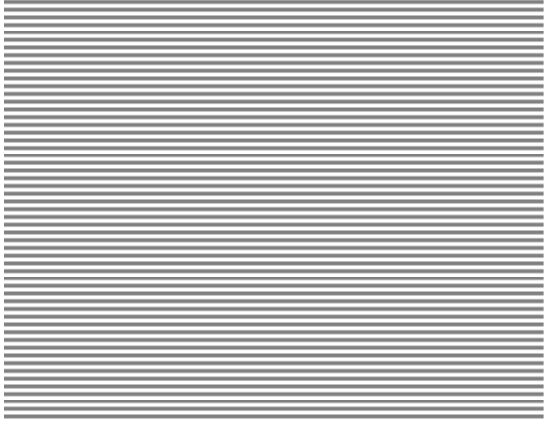
**REPORT OF RECOMMENDATIONS TO THE
IOWA COMMISSION OF VETERANS AFFAIRS**

JUNE 30, 2003

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



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February 16, 2004

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, 2003. In addition to these reports, we also prepare a separate report of recommendations pertaining to each Commission'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, 2003.

We have, however, 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, 2003 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 7 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
Cynthia P. Eisenhauer, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

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
2003	693	955	\$ 78,751	\$ 215.76
2002	681	938	72,956	199.88
2001	695	971	70,865	194.15
2000	707	932	64,976	178.02
1999	714	844	61,993	169.84

* Prior to October 1, 1999 the Dietary Department was staffed by a private company. Effective October 1, 1999, the Iowa Veterans Home hired employees and staffed the Dietary Department. The average number of employees for fiscal years 2003, 2002, 2001 and 2000 include dietary staff of 89, 99, 98, and 75, respectively.

Iowa Commission of Veterans Affairs
Iowa Veterans Home

Resident Population Statistics
(Unaudited)

Year ended June 30, 2003

Population beginning of year	<u>691</u>
Admissions:	
First admissions	177
Readmissions	10
Returns:	
Home visits/furlough	<u>491</u>
Total admissions	<u>678</u>
Released:	
Discharges	51
Deaths	128
Home visits/furlough	<u>483</u>
Total released	<u>662</u>
Population end of year	<u>707</u>
Daily average resident population	<u>693</u>

Iowa Commission of Veterans Affairs
Iowa Veterans Home

Operating Expenditures by Object - General Fund
(Unaudited)

Year ended June 30, 2003

Personal services	\$ 41,068,822
Travel	180,469
Supplies and materials	5,402,118
Contractual services	5,563,243
Capital outlay	2,160,718
Claims and miscellaneous	101,505
Licenses, permits and refunds	96,926
Aid to individuals	<u>600</u>
Total	<u>\$ 54,574,401</u>

Iowa Commission of Veterans Affairs
Iowa Veterans Home

Staff

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Manager
Kelly V. Rea, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Pamela L. Brandenburg, Senior Auditor
Richard C. Brown, CGFM, Senior Auditor
Kip M. Druecker, Assistant Auditor
Michael J. Gentry, Jr., Assistant Auditor
Brad T. Holtan, Assistant Auditor
Jeffrey L. Lenhart, Assistant Auditor
Jedd D. Moore, Assistant Auditor