



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

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NEWS RELEASE

FOR RELEASE

September 21, 2017

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Veterans Home for the year ended June 30, 2016.

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

The Iowa Veterans Home, located in Marshalltown, Iowa, 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 \$147,592 in fiscal year 2016, a 3.2% increase over the prior year. The average number of residents decreased from 569 in fiscal year 2015 to 553 in fiscal year 2016.

A copy of the report is available for review at the Iowa Veterans Home, in the Office of Auditor of State and on the Auditor of State's website at <https://auditor.iowa.gov/reports/1760-6710-BR00>.

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**REPORT OF RECOMMENDATIONS TO
THE IOWA VETERANS HOME**

JUNE 30, 2016

Iowa Veterans Home



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September 15, 2017

To the Members of the Iowa Commission of Veterans Affairs:


The Iowa Veterans Home (Home) 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, 2016.

In addition to these reports, we also 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 Home did not disclose any findings we believe were necessary to report for the year ended June 30, 2016.

We have, however, included certain unaudited financial and other information on pages 4 through 7 of this report for the Iowa Veterans Home for the five years ended June 30, 2016 to report an average annualized cost per resident, 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 Veterans Home, citizens of the State of Iowa and other parties to whom the Iowa Veterans Home 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 Home during the course of our 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 Home are listed on page 8 and they are available to discuss these matters with you.


MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

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
2016	553	957	\$ 147,592	404.36
2015	569	957	142,983	391.73
2014	589	962	134,353	368.09
2013	608	938	132,200	362.19
2012	608	902	124,218	340.32

Iowa Veterans Home
Resident Population Statistics
(Unaudited)

Year ended June 30, 2016

Population beginning of year	<u>565</u>
Admissions:	
First admissions	118
Readmissions	9
Returns:	
Home visits/furlough	<u>116</u>
Total admissions	<u>243</u>
Released:	
Discharges	24
Deaths	122
Home visits/furlough	<u>119</u>
Total released	<u>265</u>
Population end of year	<u>543</u>
Average daily resident population	<u>553</u>

Iowa Veterans Home

Iowa Veterans Home

Operating Expenditures by Object – General Fund
(Unaudited)

Year ended June 30, 2016

Personal services	\$ 67,321,330
Travel	100,190
Supplies and materials	5,593,500
Contractual services	6,440,070
Capital outlay	2,061,059
Claims and miscellaneous	92,265
Licenses, permits and refunds	<u>10,091</u>
Total	<u>\$ 81,618,505</u>

Iowa Veterans Home

Year ended June 30, 2016

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Manager
Ashley J. Moser, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Joshua W. Ostrander, Senior Auditor
Carolina Aviles, Staff Auditor
Michael Holowinski, Staff Auditor
Eileen D. Loomis, Staff Auditor
Anthony J. Mallie, Staff Auditor
Ryan M. Barrett, Assistant Auditor
Debora M. Copeland, Assistant Auditor
Elizabeth P. Dawson, Assistant Auditor
Justin M. Gibbons, Assistant Auditor
Jason J. Miller, Assistant Auditor
Andrew J. Salwolke, Assistant Auditor