



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

October 19, 2017

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released a combined report on the institutions under the control of the Iowa Department of Human Services. The report includes findings and recommendations and average cost per resident/patient information for the five years ended June 30, 2016.

The average annualized cost per resident/patient at the six institutions under the control of the Iowa Department of Human Services ranged from \$112,019 at the Civil Commitment Unit for Sexual Offenders to \$444,251 at the Mental Health Institute - Independence for the year ended June 30, 2016. Total General Fund expenditures for the nine institutions decreased 11.8% during the five year period to approximately \$195 million, the average number of residents/patients decreased 24.6%, from 911 to 687, and the average daily cost per resident/patient increased 16.9%, from \$664.46 to \$776.71, over the same period.

Copies of the report are available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1762-8990-BR00>.

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**COMBINED REPORT ON THE INSTITUTIONS UNDER THE
CONTROL OF THE IOWA DEPARTMENT OF HUMAN SERVICES
SCHEDULES
FINDINGS AND RECOMMENDATIONS**

JUNE 30, 2016

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October 13, 2017

To the Council Members of the Iowa Department of Human Services:

The Institutions under the control of the Iowa Department of Human Services are a part of the State of Iowa and, as such, have 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 conducting our audits, we became aware of certain aspects concerning the various Institutions' operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include recommendations pertaining to internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with applicable Institution personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Institutions' responses, we did not audit the Institutions' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial and other information for the Institutions under the control of the Iowa Department of Human Services for the five years ended June 30, 2016 to report an average cost per resident/patient at each Institution 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 Department of Human Services, the Institutions under the control of the Iowa Department of Human Services, citizens of the State of Iowa 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.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Institutions during the course of our audits. Should you have 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 Institutions are listed on pages 30, 31, 33, 34, 35 and 36 and they are available to discuss these matters with you.

Mary Mosiman
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 Department of Human Services

Overview

Background

In accordance with Chapter 218 of the Code of Iowa, the Iowa Department of Human Services has the authority to control, manage, direct and operate the following Institutions:

Realignment of Mental Health Institutes – In an effort to modernize the State’s mental health delivery system, the Department of Human Services has realigned its mental health facilities to deliver all of its inpatient treatment through its two nationally accredited facilities at Independence and Cherokee. The Department discontinued its delivery of inpatient mental health services at the Clarinda and Mount Pleasant facilities as of June 30, 2015.

Mental Health Institute – Cherokee – The Institute was founded in 1902. The Institute is responsible for furnishing psychiatric services to citizens of Northwest Iowa counties to the extent such services are not provided by other sources. Levels of care provided are adult in-patient psychiatric and child and adolescent in-patient psychiatric.

Mental Health Institute – Independence – The Institute was established on May 1, 1873. The Institute is a fully accredited psychiatric care hospital and provides treatment for mentally ill adults, adolescents and children. Levels of care provided are adult in-patient psychiatric, child and adolescent in-patient psychiatric and psychiatric-medical institute for children.

Woodward Resource Center – The Resource Center was established in 1917. The Center is a residential facility and provides treatment, training, instruction, care, habilitation and support of persons with an intellectual disability or other disabilities in the State.

Glenwood Resource Center – The Resource Center was established on September 1, 1876. The Center is a residential facility and provides treatment, training, instruction, care, habilitation and support of persons with an intellectual disability or other disabilities in the State.

State Training School – Eldora – The Training School was established in 1868. The Institution is a minimum security facility for boys between the ages of 12 and 18 who have been adjudicated delinquent by the juvenile courts of the State of Iowa. Effective January 1, 1992, a diagnosis and evaluation center and other units were established to provide juvenile delinquents a program which focuses upon appropriate developmental skills, treatment, placement and rehabilitation.

Civil Commitment Unit for Sexual Offenders (CCUSO) – The Civil Commitment Unit for Sexual Offenders was established in 1999. The Unit provides treatment for sexually violent predators in a secure facility located in Cherokee. The residents have completed their criminal sentences, have been identified as a high risk for a repeat offense and are committed through a civil action by order of the courts.

Iowa Department of Human Services

Overview

Different levels of care are provided at each of the Mental Health Institutes. They are:

Adult In-patient Psychiatric – This program, licensed as a hospital, represents traditional, in-hospital psychiatric care for persons 18 years of age and older. It includes 24-hour nursing care and 24-hour medical and psychiatric on-call coverage.

Child and Adolescent In-patient Psychiatric – This program, licensed as a hospital, represents traditional, in-hospital psychiatric care for persons under 18 years of age. It includes a required educational component and 24-hour nursing care and 24-hour medical and psychiatric on-call coverage.

Psychiatric-Medical Institute for Children (PMIC) – This program, licensed as a PMIC, represents 24-hour care and behavior management for persons 12 to 17 years of age requiring intensive behavioral treatment modalities. There is periodic nursing and psychiatric coverage. Generally, these children are beyond the care of privately administered PMIC's in the state.

Scope and Methodology

We have calculated an average cost per resident/patient at each Institution for the five years ended June 30, 2016 based on their General Fund expenditures. Certain reclassifications and changes have been made to these expenditures to provide comparable averages between Institutions. Therefore, expenditure amounts and cost per resident/patient averages may differ from those used for statewide financial statement purposes. These reclassifications and changes are as follows:

- (1) Operating transfers, primarily reimbursements to other state agencies for services, have been reclassified as expenditures for purposes of this report. Payments made to the Iowa Department of Administrative Services Depreciation Revolving Fund are reported as capital outlay.
- (2) At the inception of a capital lease, total principal payments are recorded as expenditures and as other financing sources for statewide financial statement purposes. For purposes of this report, only the current year principal and interest payments are included as expenditures.
- (3) Canteen operations have been excluded from General Fund expenditures since the canteen is a self-supporting operation at each Institution.
- (4) Non-cash assistance, consisting of USDA commodities, has been excluded from General Fund expenditures.

Median stay information was not calculated or presented in the accompanying average cost per resident/patient schedule for the Resource Centers or juvenile facilities since the median stay tends to be for a much longer period.

The average annualized cost per resident/patient is calculated using the average number of occupied resident beds. Since the median stay at the Mental Health Institutes tends to be less than the stay at the other Institutions, the cost per stay was calculated for each of the Mental Health Institutes. This represents the average cost for the median stay of each patient admitted.

Summary Observation

The Mental Health Institute – Cherokee provides significant outpatient services not performed by the other Institutions. Adequate statistical data on outpatient services, including the amount and cost of services provided by year, was not readily available. Accordingly, the cost per resident/patient information at the Mental Health Institute - Cherokee is not comparable to other Institutions and may not be comparable between years at the Mental Health Institute - Cherokee. The amount of support services the Mental Health Institute – Cherokee provided for the Civil Commitment Unit for Sexual Offenders is reported as reallocated support services costs in Schedules 2, 3, 4, 5 and 6 on pages 18 through 27.

The Woodward Resource Center and the Glenwood Resource Center also provide significant supported community living services, respite and supported employment services which are paid through Iowa Medicaid and Community Based Services (HCBS) Waivers. The cost of providing these services is included in the cost per resident calculation. However, the number of individuals served is not included in the average number of residents.

The average annualized cost per resident/patient ranged from \$112,019 at the Civil Commitment Unit for Sexual Offenders to \$444,251 at the Mental Health Institute – Independence for fiscal year 2016.

Iowa Department of Human Services

Overview

Over the last five fiscal years, total General Fund expenditures decreased 11.8%, from \$221,548,689 in 2012 to \$195,296,979 in 2016, the average number of residents/patients decreased 24.6%, from 911 to 687, and the average daily cost per resident/patient increased 16.9%, from \$664.46 to \$776.71.

Median stay ranged from 10 days to 56 days at the two Mental Health Institutes for fiscal year 2016.

Iowa Department of Human Services

Schedules

Institutions Under the Control of the Iowa Department of Human Services

Average Cost Per Resident/Patient by Institution
(Unaudited)

For the Last Five Fiscal Years

	Year ended June 30, 2012					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Clarinda **	32	77	\$ 256,644	701.21	10	\$ 7,012
Mental Health Institute - Mt. Pleasant **	64	92	133,215	363.97	27	9,827
Mental Health Institute - Cherokee	30	172	436,269	1,191.99	12	14,304
Mental Health Institute - Independence	60	226	343,365	938.16	47	44,093
Woodward Resource Center	186	703	326,647	892.48		
Glenwood Resource Center	268	882	292,046	797.94		
State Juvenile Home - Toledo *	54	109	167,745	458.32		
State Training School - Eldora	126	166	105,799	298.07		
Civil Commitment Unit for Sexual Offenders	91	93	106,666	291.44		
Total	911	2,520	\$ 243,193	664.46		

* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

** As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

Year ended June 30, 2013						Year ended June 30, 2014					
Average Number of Residents/Patients	Average Number of Employees	Average Annualized Cost per Resident/Patient	Average Daily Cost per Resident/Patient	Median Stay (Days)	Cost per Stay	Average Number of Residents/Patients	Average Number of Employees	Average Annualized Cost per Resident/Patient	Average Daily Cost per Resident/Patient	Median Stay (Days)	Cost per Stay
29	72	\$ 300,462	823.18	7	\$ 5,762	26	69	\$ 314,450	861.51	13	\$ 11,200
60	90	150,953	413.57	25	10,339	56	90	162,704	445.77	52	23,180
30	179	454,430	1,245.01	11	13,695	27	176	511,990	1,402.71	9	12,624
46	224	473,718	1,297.86	54	70,084	50	223	441,119	1,208.54	48	58,010
180	650	335,807	920.02			165	608	345,231	945.84		
255	845	298,396	817.52			252	798	300,949	824.52		
51	110	190,806	522.76			-	-	-	-		
124	162	116,249	318.49			122	160	118,720	325.26		
103	94	108,691	297.78			104	94	108,619	297.59		
878	2,426	\$ 256,346	702.32			802	2,218	\$ 264,027	723.36		

Institutions Under the Control of the Iowa Department of Human Services

Average Cost Per Resident/Patient by Institution
(Unaudited)

For the Last Five Fiscal Years

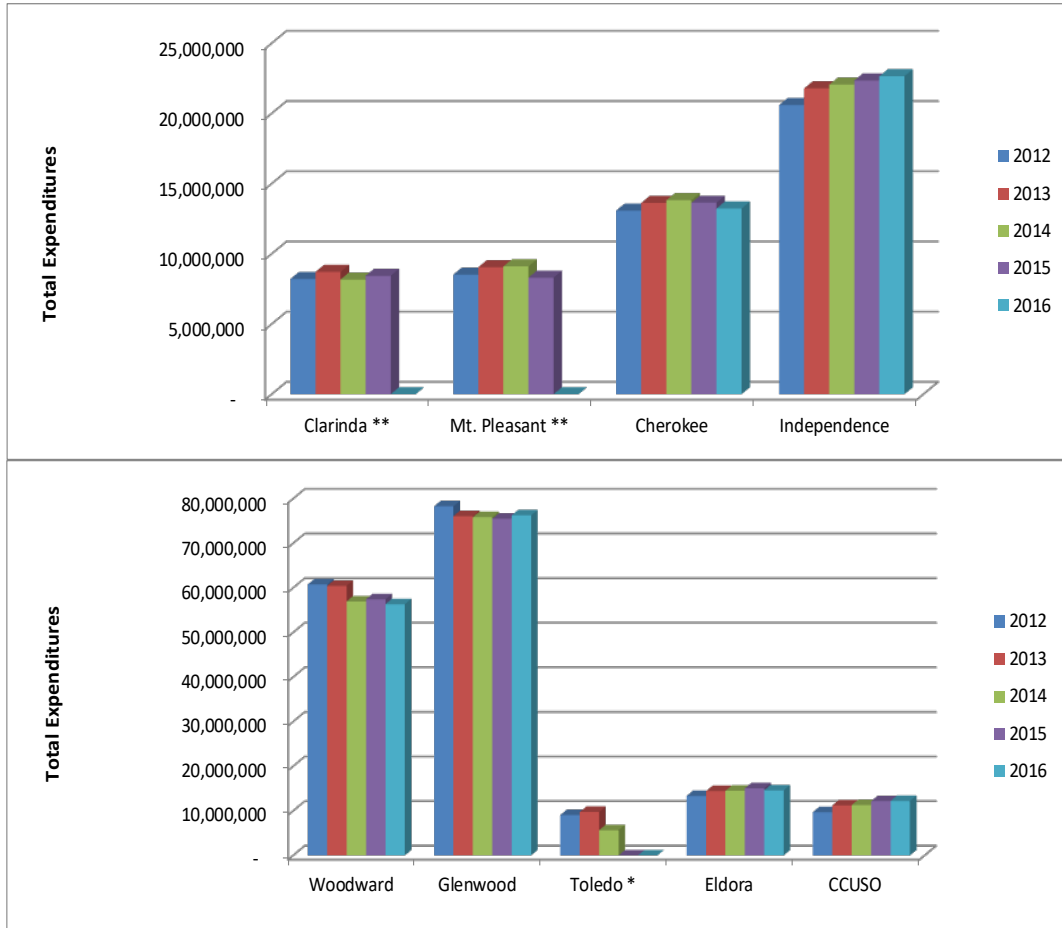
	Year ended June 30, 2015					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Clarinda **	18	60	\$ 469,054	1,285.08	15	\$ 19,276
Mental Health Institute - Mt. Pleasant **	38	76	218,679	599.12	60	35,947
Mental Health Institute - Cherokee	31	166	440,115	1,205.80	8	9,646
Mental Health Institute - Independence	51	224	438,222	1,201.61	41	49,225
Woodward Resource Center	154	591	372,969	1,021.83		
Glenwood Resource Center	240	798	314,492	861.62		
State Juvenile Home - Toledo *	-	-	-	-		
State Training School - Eldora	116	158	129,728	355.42		
Civil Commitment Unit for Sexual Offenders	108	97	112,664	308.67		
Total	756	2,170	\$ 281,584	771.46		

Year ended June 30, 2016					
Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
-	-	-	-	-	\$ -
-	-	-	-	-	-
34	161	389,086	1,063.08	10	10,631
51	211	444,251	1,213.80	56	67,973
147	566	383,243	1,047.11		
232	789	328,712	898.12		
-	-	-	-		
114	158	128,100	350.00		
109	98	112,019	306.06		
687	1,983	\$ 284,275	776.71		

Institutions Under the Control of the Iowa Department of Human Services

Average Cost Per Resident by Institution
Total Expenditures
(Unaudited)

For the Last Five Fiscal Years



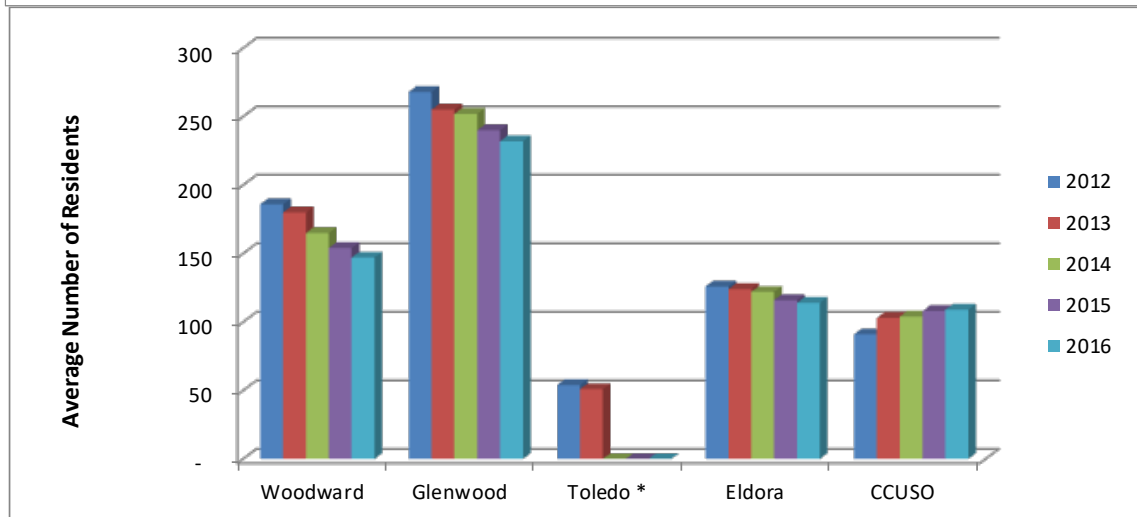
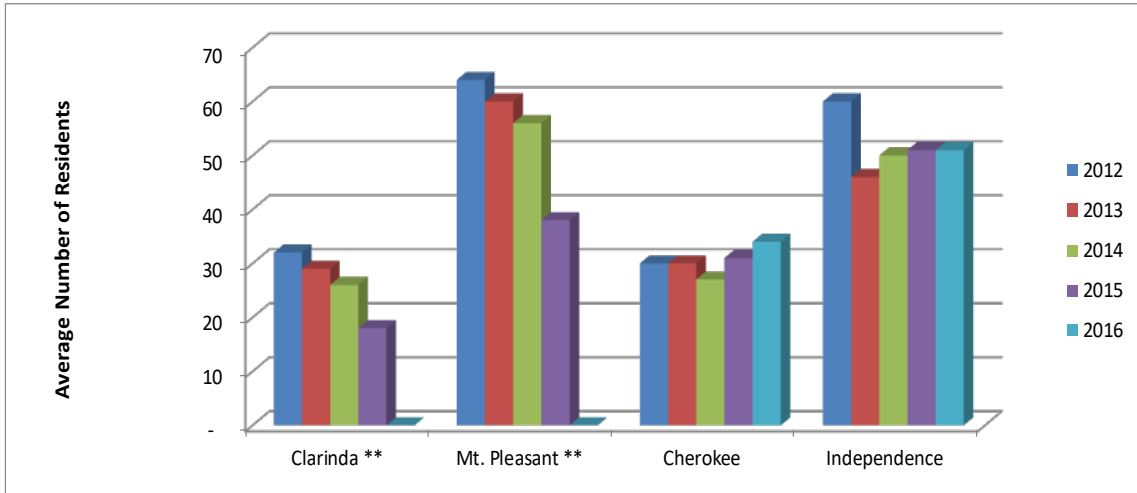
* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

** As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

Institutions Under the Control of the Iowa Department of Human Services

Average Cost Per Resident by Institution
 Average Number of Residents / Patients
 (Unaudited)

For the Last Five Fiscal Years



* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

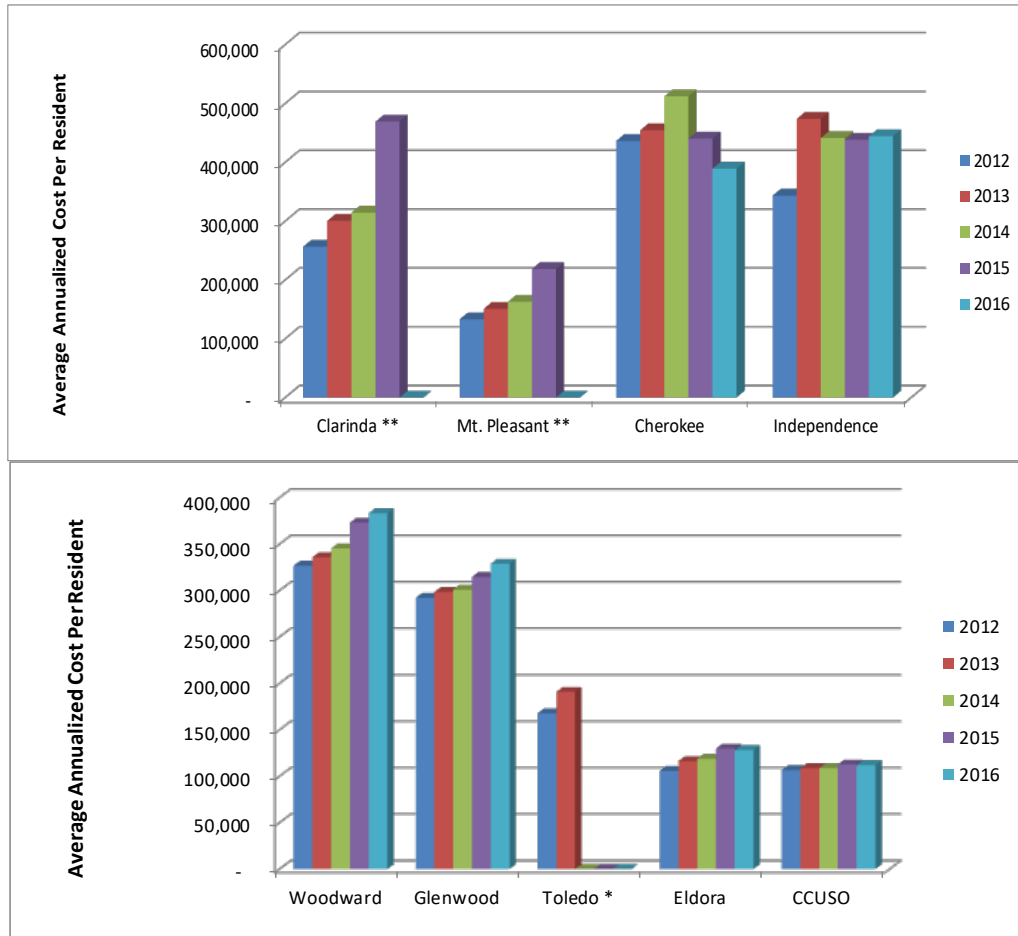
** As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

Iowa Department of Human Services

Institutions Under the Control of the Iowa Department of Human Services

Average Cost Per Resident by Institution
Average Annual Cost per Resident
(Unaudited)

For the Last Five Fiscal Years



* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

** As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2012

	Mental Health Institute - Clarinda	Mental Health Institute - Mount Pleasant	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ 7,306,375	7,012,316	12,460,178	17,320,530
Travel	4,537	17,688	21,736	48,776
Supplies and materials	440,636	544,154	1,089,111	800,140
Contractual services	417,939	851,203	1,636,282	2,092,790
Capital outlay	42,315	98,133	565,380	336,189
Claims and miscellaneous	573	-	1,569	499
Licenses, permits and refunds	243	-	780	2,995
Aid to individuals	-	2,234	-	-
Total before reallocations	<u>\$ 8,212,618</u>	<u>8,525,728</u>	15,775,036	<u>20,601,919</u>
Reallocated support services costs (see page 6)			<u>(2,686,956)</u>	
Total			<u>\$ 13,088,080</u>	

Woodward Resource Center	Glenwood Resource Center	State Juvenile Home - Toledo	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
51,248,575	61,816,732	7,479,521	11,310,619	6,697,084	182,651,930
208,712	265,046	23,923	41,339	23,896	655,653
4,075,809	5,641,828	747,211	679,305	55,763	14,073,957
4,275,715	8,007,140	613,419	1,218,669	207,426	19,320,583
876,745	2,153,065	191,873	66,930	34,718	4,365,348
70,170	381,863	1,295	11,046	805	467,820
687	2,750	978	2,731	-	11,164
-	-	-	-	-	2,234
<u>60,756,413</u>	<u>78,268,424</u>	<u>9,058,220</u>	<u>13,330,639</u>	<u>7,019,692</u>	<u>221,548,689</u>
				<u>2,686,956</u>	
				<u>9,706,648</u>	

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2013

	Mental Health Institute - Clarinda	Mental Health Institute - Mount Pleasant	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ 7,143,254	7,264,540	13,379,152	17,819,148
Travel	28,272	25,158	40,854	39,611
Supplies and materials	614,623	488,622	1,139,013	826,108
Contractual services	474,122	965,845	1,444,356	2,369,571
Capital outlay	452,170	310,875	341,030	734,960
Claims and miscellaneous	610	14	1,610	233
Licenses, permits and refunds	351	-	880	1,380
Aid to individuals	-	2,104	-	-
Total before reallocations	<u>\$ 8,713,402</u>	<u>9,057,158</u>	16,346,895	<u>21,791,011</u>
Reallocated support services costs (see page 6)			<u>(2,713,996)</u>	
Total			<u>\$ 13,632,899</u>	

Woodward Resource Center	Glenwood Resource Center	State Juvenile Home - Toledo	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
49,739,132	61,879,966	7,800,942	11,656,638	7,515,623	184,198,395
305,257	258,865	10,630	45,237	29,051	782,935
4,389,389	5,230,396	728,189	680,886	131,077	14,228,303
4,005,195	6,499,272	788,874	1,317,193	533,424	18,397,852
1,943,175	1,820,819	397,492	703,508	271,354	6,975,383
59,342	398,798	650	9,766	667	471,690
3,689	2,750	4,327	1,668	-	15,045
-	-	-	-	-	2,104
<u>60,445,179</u>	<u>76,090,866</u>	<u>9,731,104</u>	<u>14,414,896</u>	8,481,196	<u>225,071,707</u>
				<u>2,713,996</u>	
				<u>11,195,192</u>	

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2014

	Mental Health Institute - Clarinda	Mental Health Institute - Mount Pleasant	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ 7,048,841	7,658,955	13,553,779	18,092,970
Travel	28,587	27,168	50,612	42,807
Supplies and materials	453,111	493,182	1,086,803	841,475
Contractual services	581,297	733,928	1,637,098	2,823,429
Capital outlay	61,170	196,345	86,530	251,844
Claims and miscellaneous	2,224	24	1,792	829
Licenses, permits and refunds	463	-	870	2,580
Aid to individuals	-	1,849	-	-
Total before reallocations	<u>\$ 8,175,693</u>	<u>9,111,451</u>	16,417,484	<u>22,055,934</u>
Reallocated support services costs (see page 6)			<u>(2,593,756)</u>	
Total			<u>\$ 13,823,728</u>	

* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

Woodward Resource Center	Glenwood Resource Center	State Juvenile Home - Toledo *	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
47,907,556	61,918,723	4,537,207	11,887,771	7,681,100	180,286,902
296,091	370,388	8,439	53,952	33,380	911,424
3,585,192	4,636,026	305,796	773,241	51,706	12,226,532
4,233,436	6,883,734	806,811	1,513,719	862,599	20,076,051
929,761	1,635,720	7,805	242,128	73,137	3,484,440
7,567	390,396	-	6,423	749	410,004
3,460	4,200	315	6,575		18,463
-	-	612	-	-	2,461
<u>56,963,063</u>	<u>75,839,187</u>	<u>5,666,985</u>	<u>14,483,809</u>	<u>8,702,671</u>	<u>217,416,277</u>
				<u>2,593,756</u>	
				<u>11,296,427</u>	

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2015

	Mental Health Institute - Clarinda	Mental Health Institute - Mount Pleasant	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ 7,245,015	6,975,918	13,701,384	18,348,897
Travel	28,190	23,830	59,242	38,532
Supplies and materials	502,652	416,196	1,280,468	1,108,376
Contractual services	563,490	680,636	1,558,733	2,524,127
Capital outlay	93,439	212,325	43,597	322,472
Claims and miscellaneous	9,566	21	1,593	4,369
Licenses, permits and refunds	623	-	135	2,537
Aid to individuals	-	885	-	-
Total before reallocations	<u>\$ 8,442,975</u>	<u>8,309,811</u>	16,645,152	<u>22,349,310</u>
Reallocated support services costs (see page 6)			<u>(3,001,576)</u>	
Total			<u>\$ 13,643,576</u>	

* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

Woodward Resource Center	Glenwood Resource Center	State Juvenile Home - Toledo *	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
48,404,701	62,809,379	-	12,116,652	8,122,061	177,724,007
292,341	238,427	-	57,061	33,456	771,079
3,817,857	4,696,905	-	737,101	88,772	12,648,327
4,108,786	6,246,911	-	1,905,116	906,831	18,494,630
796,732	1,054,997	-	225,408	14,184	2,763,154
3,759	427,626	-	4,749	839	452,522
13,120	3,900	-	2,356	-	22,671
-	-	-	-	-	885
<u>57,437,296</u>	<u>75,478,145</u>	-	<u>15,048,443</u>	9,166,143	<u>212,877,275</u>
				<u>3,001,576</u>	
				<u>12,167,719</u>	

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2016

	Mental Health Institute - Clarinda **	Mental Health Institute - Mount Pleasant **	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ -	-	13,377,872	17,982,379
Travel	-	-	37,754	38,090
Supplies and materials	-	-	995,989	927,456
Contractual services	-	-	1,476,730	3,532,103
Capital outlay	-	-	52,179	171,659
Claims and miscellaneous	-	-	-	1,742
Licenses, permits and refunds	-	-	240	3,351
Aid to individuals	-	-	-	-
Total before reallocations	<u>\$ -</u>	<u>-</u>	<u>15,940,764</u>	<u>22,656,780</u>
Reallocated support services costs (see page 6)			<u>(2,711,855)</u>	
Total			<u>\$ 13,228,909</u>	

* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

** As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

Woodward Resource Center	Glenwood Resource Center	State Juvenile Home - Toledo *	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
46,505,347	62,654,486	-	12,178,535	8,523,163	161,221,782
235,629	217,606	-	41,281	33,146	603,506
4,342,514	4,568,151	-	741,269	58,275	11,633,654
4,314,668	7,503,986	-	1,482,222	812,195	19,121,904
575,945	843,089	-	151,320	71,371	1,865,563
6,527	469,661	-	5,969	15	483,914
356,091	4,161	-	2,813	-	366,656
-	-	-	-	-	-
<u>56,336,721</u>	<u>76,261,140</u>	-	<u>14,603,409</u>	9,498,165	<u>195,296,979</u>
				<u>2,711,855</u>	
				<u>12,210,020</u>	

Institutions Under the Control of the Iowa Department of Human Services

Resident/Patient Population Statistics
(Unaudited)

Year ended June 30, 2016

	Mental Health Institute - Clarinda**	Mental Health Institute - Mt. Pleasant**	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Population beginning of year	-	-	34	48
Admissions:				
First admissions	-	-	341	116
Readmissions	-	-	134	44
Returns:				
Home visits	-	-	-	3
Limited leaves	-	-	-	-
Temporary medical transfers	-	-	-	25
Total admissions	-	-	475	188
Released:				
Discharges	-	-	477	156
Deaths	-	-	-	2
Home visits	-	-	-	3
Limited leaves	-	-	-	-
Temporary medical transfers	-	-	-	26
Other	-	-	-	-
Total released	-	-	477	187
Population end of year	-	-	32	49
Average number of residents/patients	-	-	34	51

* As of the end of January 2014, no juveniles resided at the Toledo Juvenile Home.

** As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

Woodward Resource Center	Glenwood Resource Center	State Juvenile Home - Toledo *	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders
153	234	-	120	98
1	3	-	154	4
2	-	-	16	-
-	282	-	-	8
28	-	-	-	4
-	131	-	-	-
31	416	-	170	16
8	8	-	67	10
2	2	-	-	-
-	270	-	-	-
32	-	-	-	-
-	139	-	-	-
-	-	-	110	-
42	419	-	177	10
142	231	-	113	104
147	232	-	114	109

June 30, 2016

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Jennifer L. Wall, CPA, Manager
Ryan J. Pithan, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

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Christopher M. Anderson, Assistant Auditor
Elizabeth P. Dawson, Assistant Auditor

June 30, 2016

Findings Reported in the State’s Single Audit Report:

No matters were noted.

Findings Reported in the State’s Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. The following were noted:

- a) The individual who makes the deposits also has access to cash.
- b) The person who reconciles the bank accounts also has the ability to sign checks.
- c) Employees with approval and payment functions also have access to cash and accounting records.

Recommendation – The Institute should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel.

Response – Business Office functions are segregated to the extent possible given the limited number of employees that the facility is able to hire in this functional area. Additionally, employees are instructed to not complete incompatible functions to the extent possible (i.e., the Budget Analyst does not routinely sign checks unless absolutely necessary, since that position completes the bank reconciliations). The Business Manager also routinely reviews many of the cash records, in addition to the monthly bank reconciliations with copies of all checks written and deposits received, to identify any concerns.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

- Deborah J. Moser, CPA, Manager
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Other individuals who participated in the audits include:

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- Premnarayan Gobin, Staff Auditor
- Debra M. Copeland, Assistant Auditor
- Justin D. Jones, Assistant Auditor
- Ian N. Judson, Assistant Auditor
- Grant W. Pomerenk, Assistant Auditor

June 30, 2016

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Finding Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Targeted Small Business Procurement Goals – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

The TSB procurement goal for the Center for fiscal year 2016 was not set at a level greater than fiscal year 2015 actual TSB spending or seek legislation to change this statutory requirement.

Recommendation – The Center should establish a goal which exceeds the 2015 actual TSB spending, as required.

Response – Woodward Resource Center concurs.

Conclusion – Response accepted.

Findings and Recommendations for the Woodward Resource Center

June 30, 2016

Staff:

Questions or requests for further assistance should be directed to:

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Taylor I. Cook, Assistant Auditor
Alex D. Dau, Assistant Auditor
Justin M. Gibbons, Assistant Auditor

Findings and Recommendations for the Glenwood Resource Center

June 30, 2016

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

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Debora M. Copeland, Assistant Auditor
Cole J. Hanley, CPA, Assistant Auditor
Tyler A. Propst, Assistant Auditor
Steven K. Tallman, Auditor Intern

June 30, 2016

Findings Reported in the State’s Single Audit Report:

No matters were noted.

Findings Reported in the State’s Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Michelle B. Meyer, CPA, Manager
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Other individuals who participated in the audits include:

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Zachery J. Koziolk, Staff Auditor
Jason J. Millar, Assistant Auditor
Malika Moutiq, Assistant Auditor
Andrew J. Salwolke, Assistant Auditor

June 30, 2016

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Jennifer L. Wall, CPA, Manager
Ryan J. Pithan, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

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Malika Moutiq, Assistant Auditor