



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

FOR RELEASE

October 20, 2020

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand 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, 2019.

FINANCIAL HIGHLIGHTS:

The average annualized cost per resident/patient at the six institutions under the control of the Iowa Department of Human Services ranged from \$116,558 at the Civil Commitment Unit for Sexual Offenders to \$420,109 at the Woodward Resource Center for the year ended June 30, 2019. Total General Fund expenditures for the eight institutions decreased 9.3% during the five-year period to approximately \$193 million, the average number of residents/patients decreased 14.9%, from 756 to 643, and the average daily cost per resident/patient increased 6.6%, from \$771.46 to \$822.37, over the same period.

AUDIT FINDINGS:

Sand reported two findings related to the receipt and disbursement of taxpayer funds at the six institutions. They are found on pages 32 through 38 of this report. The findings address issues such as segregation of duties for the approval of P-1 documents at Woodward Resource Center and non-compliance with the training schedule at the Glenwood Resource Center. Sand provided the Institutions with recommendations to address each of these findings.

The finding discussed above and pertaining to the Glenwood Resource Center is repeated from the prior year. Management of each Institution has a fiduciary responsibility to provide oversight of their respective Institution's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

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/audit-reports/>.

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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, 2019

Iowa Department of Human Services



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

September 22, 2020

Iowa Council on Human Services
Des Moines, Iowa

Dear Members of the Iowa Council on Human Services:

I am pleased to submit to you the combined report on the institutions under the control of the Iowa Department of Human Services for the year ended June 30, 2019. This report includes findings pertaining to the institutions' internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2019 audits. This report also includes average cost per resident/patient at each institution as required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of the institutions under the control of the Iowa Department of Human Services throughout the audits. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

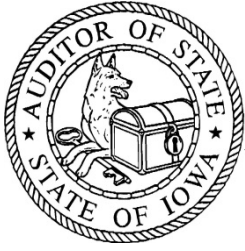
Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

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September 22, 2020

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, 2019.

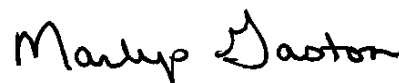
In conducting our audits, we became aware of certain aspects concerning the various Institutions' operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, 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, 2019 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.

The Auditor of State has an obligation to reduce duplication in government, to ensure that taxpayer resources are used as productively as possible. For that reason, we are not and will not be duplicating current federal and civil inquiries, so that our resources can be put into areas that otherwise would not receive attention.

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. Individuals who participated in our audits of the Institutions are listed on pages 32, 33, 34, 36, 37 and 38, and they are available to discuss these matters with you.


Marlys K. Gaston, CPA
Deputy 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 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.

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.

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.

Overview

Scope and Methodology

We have calculated an average cost per resident/patient at each Institution for the five years ended June 30, 2019 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 20 through 29.

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 at the six institutions under the control of the Iowa Department of Human Services ranged from \$116,558 at the Civil Commitment Unit for Sexual Offenders to \$420,109 at the Woodward Resource Center for the year ended June 30, 2019.

Iowa Department of Human Services

Overview

Over the last five fiscal years, total General Fund expenditures decreased 9.3%, from \$212,877,275 in 2015 to \$193,005,840 in 2019, the average number of residents/patients decreased 14.9%, from 756 to 643, and the average daily cost per resident/patient increased 6.6%, from \$771.46 to \$822.37.

Median stay ranged from 18 days to 60 days at the two Mental Health Institutes for fiscal year 2019.

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, 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 Training School - Eldora	116	158	129,728	355.42		
Civil Commitment Unit for Sexual Offenders	108	97	112,664	308.67		
Total	<u>756</u>	<u>2,170</u>	<u>\$ 281,584</u>	<u>\$ 771.46</u>		

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

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/Patient by Institution
(Unaudited)

For the Last Five Fiscal Years

	Year ended June 30, 2017					
	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 **	-	-	\$ -	\$ -	-	\$ -
Mental Health Institute - Mt. Pleasant **	-	-	-	-	-	-
Mental Health Institute - Cherokee	35	155	389,120	1,066.08	24	25,586
Mental Health Institute - Independence	52	188	404,012	1,106.88	57	63,092
Woodward Resource Center	138	539	422,880	1,158.57		
Glenwood Resource Center	224	751	359,138	983.94		
State Training School - Eldora	112	166	141,018	386.35		
Civil Commitment Unit for Sexual Offenders	108	107	121,776	333.63		
Total	<u>669</u>	<u>1,906</u>	<u>\$ 302,508</u>	<u>\$ 828.79</u>		

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

Year ended June 30, 2018					
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
-	-	\$ -	\$ -	-	\$ -
-	-	-	-	-	-
35	147	359,010	983.59	16	15,737
55	181	370,016	1,013.74	58	58,797
131	498	427,487	1,171.20		
214	694	346,584	949.55		
95	167	159,799	437.81		
120	104	112,151	307.26		
650	1,791	\$ 294,942	\$ 808.14		

Iowa Department of Human Services

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

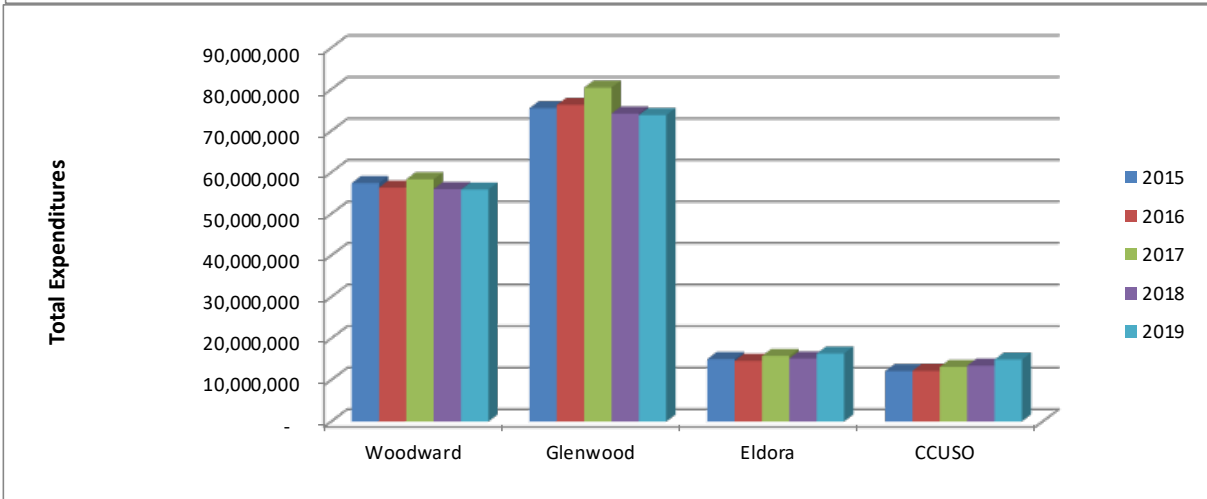
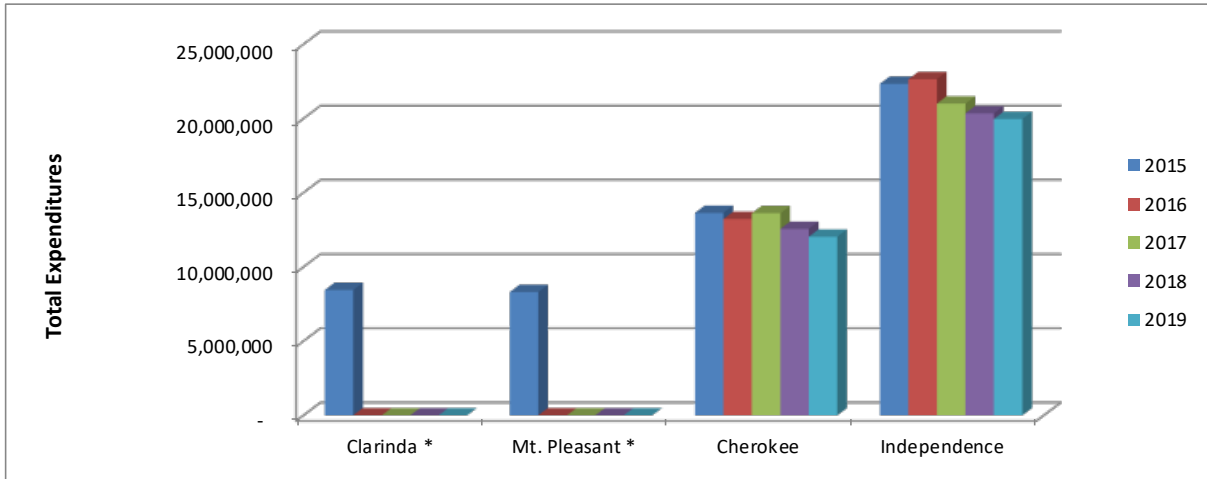
	Year ended June 30, 2019					
	Average Number of Residents/ Patients	Average Number of Employees	Average Annualized Cost per Resident/ Patient	Average Daily Cost per Resident/ Patient	Median Stay (Days)	Cost per Stay
Mental Health Institute - Clarinda **	-	-	\$ -	\$ -	-	\$ -
Mental Health Institute - Mt. Pleasant **	-	-	-	-	-	-
Mental Health Institute - Cherokee	34	146	354,059	970.03	18	17,461
Mental Health Institute - Independence	55	176	363,125	994.86	60	59,692
Woodward Resource Center	133	495	420,109	1,150.98		
Glenwood Resource Center	204	692	361,865	991.41		
State Training School - Eldora	89	184	184,063	504.28		
Civil Commitment Unit for Sexual Offenders	128	122	116,558	319.34		
Total	<u>643</u>	<u>1,815</u>	<u>\$ 300,165</u>	<u>\$ 822.37</u>		

** 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
Total Expenditures
(Unaudited)

For the Last Five Fiscal Years

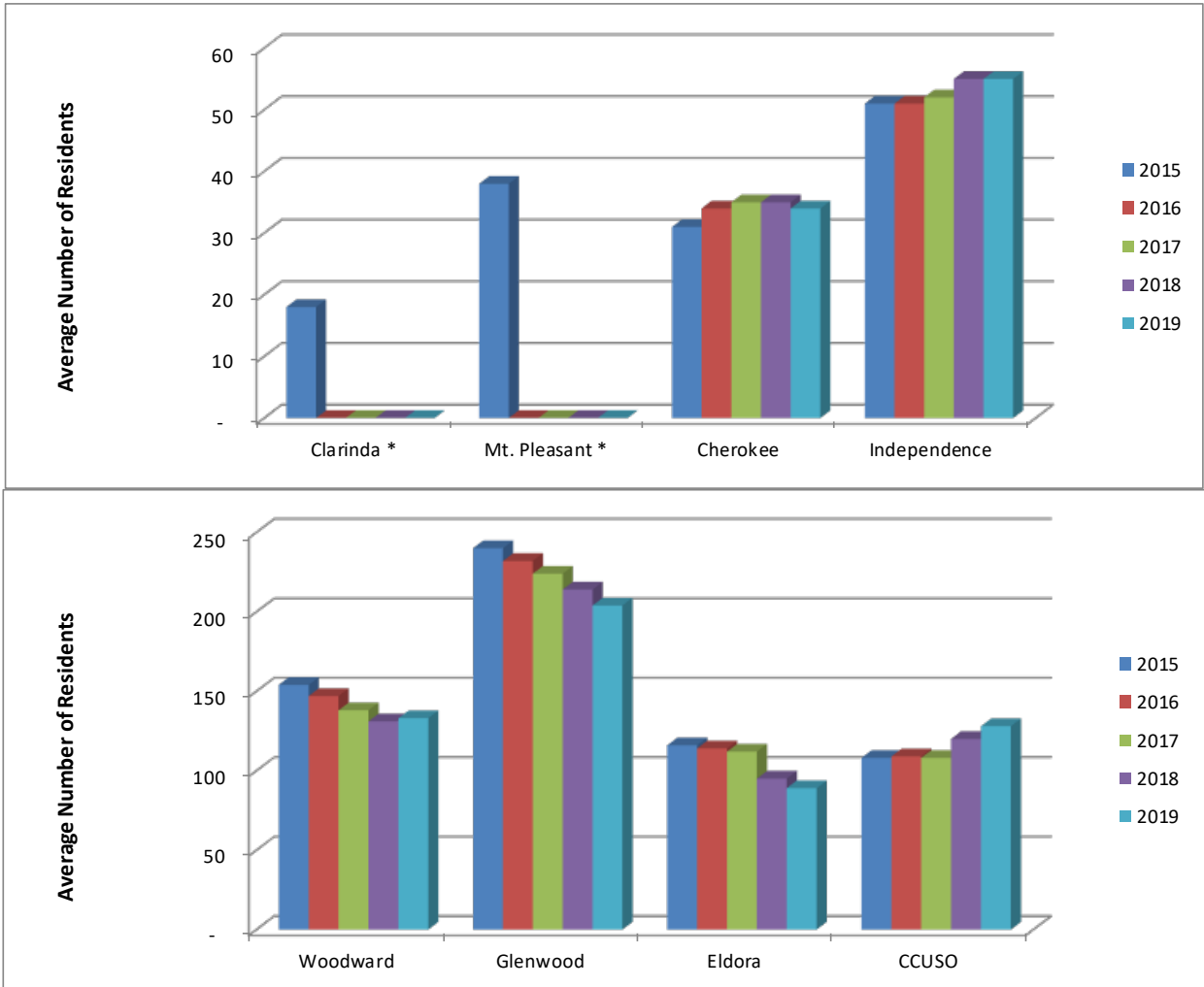


* As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

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



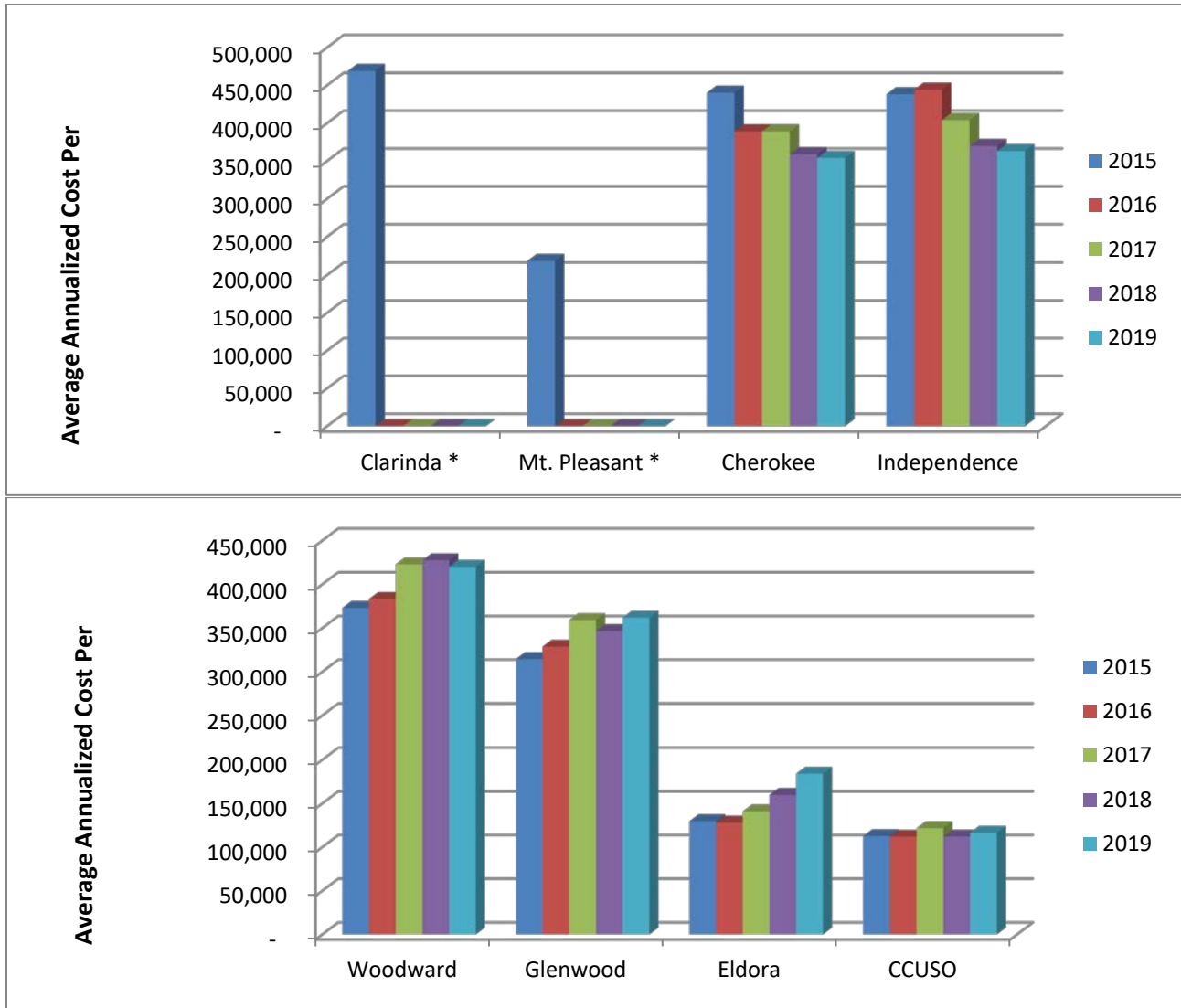
* As of June 30, 2015, no patients resided at the Clarinda or Mount Pleasant Mental Health Institutes.

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 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, 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>	

Woodward Resource Center	Glenwood Resource Center	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
Total before reallocations	\$ -	-	15,940,764	22,656,780
Reallocated support services costs (see page 6)			(2,711,855)	
Total			\$ 13,228,909	

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

Woodward Resource Center	Glenwood Resource Center	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>	<u>9,498,165</u>	<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

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2017

	Mental Health Institute - Clarinda*	Mental Health Institute - Mount Pleasant*	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ -	-	13,499,196	16,904,425
Travel	-	-	37,355	60,921
Supplies and materials	-	-	1,090,024	780,371
Contractual services	-	-	1,535,167	3,034,379
Capital outlay	-	-	284,509	226,287
Claims and miscellaneous	-	-	-	1,694
Licenses, permits and refunds	-	-	897	529
Total before reallocations	<u>\$ -</u>	<u>-</u>	<u>16,447,148</u>	<u>21,008,606</u>
Reallocated support services costs (see page 6)			<u>(2,827,947)</u>	
Total			<u>\$ 13,619,201</u>	

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

Woodward Resource Center	Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
46,741,523	63,549,433	12,909,016	9,231,765	162,835,358
205,395	179,082	43,652	25,643	552,048
3,487,988	4,481,664	807,075	238,209	10,885,331
6,970,977	10,452,049	1,555,582	795,975	24,344,129
943,227	1,284,486	471,301	32,227	3,242,037
2,020	498,878	5,188	22	507,802
6,284	1,306	2,223	-	11,239
<u>58,357,414</u>	<u>80,446,898</u>	<u>15,794,037</u>	<u>10,323,841</u>	<u>202,377,944</u>
			<u>2,827,947</u>	
			<u>\$ 13,151,788</u>	

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2018

	Mental Health Institute - Clarinda *	Mental Health Institute - Mount Pleasant *	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ -	-	12,478,261	16,263,508
Travel	-	-	25,413	30,144
Supplies and materials	-	-	1,022,154	961,503
Contractual services	-	-	1,741,331	2,853,913
Capital outlay	-	-	99,392	204,975
Claims and miscellaneous	-	-	-	35,444
Licenses, permits and refunds	-	-	1,036	1,406
Total before reallocations	<u>\$ -</u>	<u>-</u>	<u>15,367,587</u>	<u>20,350,893</u>
Reallocated support services costs (see page 6)			<u>(2,802,226)</u>	
Total			<u>\$ 12,565,361</u>	

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

Woodward Resource Center	Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
43,601,312	57,870,094	12,855,238	9,344,355	152,412,768
235,276	208,677	58,557	26,280	584,347
3,465,105	4,662,893	722,065	161,311	10,995,031
7,471,534	9,567,688	1,258,619	1,103,578	23,996,663
1,208,438	1,413,311	268,155	20,405	3,214,676
1,071	438,246	3,530	-	478,291
17,998	8,108	1,956	-	30,504
<u>56,000,734</u>	<u>74,169,017</u>	<u>15,168,120</u>	<u>10,655,929</u>	<u>191,712,280</u>
			<u>2,802,226</u>	
			<u>\$ 13,458,155</u>	

Institutions Under the Control of the Iowa Department of Human Services

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2019

	Mental Health Institute - Clarinda *	Mental Health Institute - Mount Pleasant *	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Personal services	\$ -	-	12,239,410	15,912,897
Travel	-	-	21,590	43,158
Supplies and materials	-	-	984,961	914,105
Contractual services	-	-	1,864,914	2,785,281
Capital outlay	-	-	196,699	276,348
Claims and miscellaneous	-	-	5,869	35,345
Licenses, permits and refunds	-	-	782	4,762
Total before reallocations	<u>\$ -</u>	<u>-</u>	<u>15,314,225</u>	<u>19,971,896</u>
Reallocated support services costs (see page 6)			<u>(3,276,213)</u>	
Total			<u>\$ 12,038,012</u>	

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

Woodward Resource Center	Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders	Total
42,727,255	55,928,964	13,434,923	10,177,725	150,421,174
271,052	258,678	77,652	52,178	724,308
3,839,196	4,675,143	713,356	206,814	11,333,575
8,090,774	10,673,132	1,883,184	1,061,571	26,358,856
913,090	1,842,627	255,137	143,769	3,627,670
2,574	440,911	14,628	1,064	500,391
30,576	1,028	2,718	-	39,866
<u>55,874,517</u>	<u>73,820,483</u>	<u>16,381,598</u>	<u>11,643,121</u>	<u>193,005,840</u>
			<u>3,276,213</u>	
			<u>\$ 14,919,334</u>	

Institutions Under the Control of the Iowa Department of Human Services

Resident/Patient Population Statistics
(Unaudited)

Year ended June 30, 2019

	Mental Health Institute - Clarinda*	Mental Health Institute - Mt. Pleasant*	Mental Health Institute - Cherokee	Mental Health Institute - Independence
Population beginning of year	-	-	36	56
Admissions:				
First admissions	-	-	229	119
Readmissions	-	-	58	29
Returns:				
Home visits	-	-	-	1
Limited leaves	-	-	-	1
Temporary medical transfers	-	-	-	9
Other	-	-	-	1
Total admissions	-	-	287	160
Released:				
Discharges	-	-	293	150
Deaths	-	-	-	-
Home visits	-	-	-	1
Limited leaves	-	-	-	1
Temporary medical transfers	-	-	-	9
Other	-	-	-	1
Total released	-	-	293	162
Population end of year	-	-	30	54
Average number of residents/patients	-	-	34	55

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

Woodward Resource Center	Glenwood Resource Center	State Training School - Eldora	Civil Commitment Unit for Sexual Offenders
134	214	99	125
7	2	97	10
1	1	9	-
-	173	-	12
36	-	-	-
-	87	-	-
-	-	-	-
44	263	106	22
4	2	65	7
7	13	-	1
-	163	-	10
37	-	-	1
-	100	-	-
-	-	48	-
48	278	113	19
130	199	92	128
133	204	89	128

June 30, 2019

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

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:

Marlys K. Gaston, CPA, Deputy
Jennifer L. Wall, CPA, Manager
Malika Moutiq, Staff Auditor

Other individuals who participated in the audits include:

Marcus B. Johnson, Senior Auditor
Mark D. Newhall, Senior Auditor
Andrew J. Dunne, Staff Auditor
Adam J. Sverak, Staff Auditor
Mark W. Hart, Assistant Auditor
Joseph G. Timmons, Assistant Auditor

June 30, 2019

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

No matters were reported.

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:

Marlys K. Gaston, CPA, Deputy
Deborah J. Moser, CPA, Manager
Kelly L. Hilton, Senior Auditor

Other individuals who participated in the audits include:

Cole L. Hocker, CPA, Senior II Auditor
Terry J. Erlbacher, Staff Auditor
Nicholas J. Rustin, Staff Auditor
Matthew K. Nnanna, Assistant Auditor

June 30, 2019

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

P-1 Approvals – Woodward Research Center (Woodward) personnel process and record payroll and personnel information in the Human Resource Information System (HRIS). The Human Resource Associates utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises. Seven instances were identified where the P-1 document was approved at the personnel assistant and Department level by the same individual.

Recommendation – To strengthen controls, Woodward should develop and implement procedures to segregate the duties of the Human Resource Associates, so individuals do not apply multiple levels of approval to the P-1 documents. Woodward should obtain a listing from the Department of Administrative Services to verify approvals of P-1 documents are being applied appropriately. This report should be independently reviewed, and the review evidenced by initials and the date reviewed.

Response – Woodward Resource Center will add a remark when the P-1 is being approved by the same person at the PA and Department level.

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:

Marlys K. Gaston, CPA, Deputy
Suzanne R. Dahlstrom, CPA, Manager
Erin J. Siestra, Senior Auditor

Other individuals who participated in the audits include:

Drew H. Carter, CPA, Staff Auditor
Bianca M. Cleary, Staff Auditor
Corey D. Hauptmann, Staff Auditor
Anthony J.T. Mallie, CPA, Staff Auditor
Craig S. Miller, Staff Auditor
Sarah K. Nissen, Staff Auditor
Megan A. Waldbillig, Staff Auditor
Matthew K. Nnanna, Assistant Auditor
Jacob L. Bump, Audit Intern

Findings and Recommendations for the Glenwood Resource Center

June 30, 2019

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

Non-Compliance with Training Schedule – The Iowa Department of Human Services has established a training schedule for various programs such as mandatory reporting, dependent adult abuse reporting, heart saver first aid/CPR training and crisis interaction training. During the fiscal year ending June 30, 2019, there were 489 instances out of 1,205 observed in which the required training was not completed in accordance with the timing required to be completed. Additionally, there were 128 instances where the training was not completed in the fiscal year ending June 30, 2019 when it was required to have been completed.

Recommendation – The Center should develop written procedures to ensure timely completion of required training.

Response – Glenwood Resource Center (GRC) schedules staff to maintain minimum levels to meet safety and active treatment requirements. The position vacancy level and staff call-ins impact GRC's ability to pull staff from direct care and service to the individuals for training. GRC has diversified recruitment efforts to include posting on different sites and attending job fairs to address the vacancy rate. These efforts will be continued and GRC will review other options available. However, during this period of extremely low unemployment it is difficult to maintain full staffing levels.

Conclusion – Response accepted.

In a report dated May 26, 2020, an outside consultant reported a multitude of problems at the Glenwood Resource Center, including the toxic work environment, high employee turnover and the Center's inability to provide proper care. The Center is currently under investigation by the United States Department of Justice for abuse and experimentation of vulnerable Iowans. In addition, several former employees of the Center have filed a lawsuit against the Iowa Department of Human Services.

The Auditor of State has an obligation to reduce duplication in government, to ensure that taxpayer resources are used as productively as possible. For that reason, we are not and will not be duplicating current federal and civil inquiries, so that our resources can be put into areas that otherwise would not receive attention.

Findings and Recommendations for the Glenwood Resource Center

June 30, 2019

Staff:

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy
Katherine L. Rupp, CPA, Manager
Ryan J. Pithan, CPA, Manager

Other individuals who participated in the audits include:

Nichole D. Tucker, Senior Auditor
Kile J. Bean, Staff Auditor
Coltin R. Collins, Staff Auditor
Alexia M. Grgurich, Staff Auditor
Brandon G. Sommers, Staff Auditor
Michael S. Team, Assistant Auditor
Ryan A. Martin, Audit Intern

June 30, 2019

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

No matters were reported.

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:

Marlys K. Gaston, CPA, Deputy
Deborah J. Moser, CPA, Manager
Premnarayan Gobin, Senior Auditor

Other individuals who participated in the audits include:

Nathan A. DeWit, Staff Auditor
Vivian J. Hustad, Staff Auditor
Cara N. Roush, Assistant Auditor

June 30, 2019

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

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:

Marlys K. Gaston, CPA, Deputy
Jennifer L. Wall, CPA, Manager
Malika Moutiq, Staff Auditor

Other individuals who participated in the audits include:

Adam J. Sverak, Staff Auditor