



**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

Contact: Ernest Ruben
515/281-5834

FOR RELEASE

November 21, 2022

Auditor of State Rob Sand today released a report on the Iowa Veterans Home for the year ended June 30, 2021.

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 dependents or surviving spouses. The annualized cost per resident was \$184,074 in fiscal year 2021, a 15.5% increase over the prior year. The average number of residents decreased from 488 in fiscal year 2020 to 427 in fiscal year 2021.

Sand reported no finding related to the Iowa Veterans Home.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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

JUNE 30, 2021

Iowa Veterans Home



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November 8, 2022

Iowa Veterans Home
Marshalltown, Iowa

To the Members of the Iowa Veterans Home:

I am pleased to submit to you the Report of Recommendations for the Iowa Veterans Home for the year ended June 30, 2021. The report includes audit findings pertaining to the Department's internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2021 audits. The report also includes average annualized cost per resident information required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Veterans Home throughout the audit. 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

Iowa Veterans Home



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November 8, 2022

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 Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2021.

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, 2021.

We have also included certain unaudited financial and other information on pages 4 through 6 of this report for the Iowa Veterans Home for the five years ended June 30, 2021 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 7 and they are available to discuss these matters with you.

A handwritten signature in cursive script, appearing to read "Ernest H. Ruben, Jr.".

Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency

Iowa Veterans Home
Year ended June 30, 2021
Detailed Findings

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

No matters were reported.

Findings Reported in the State's Single Audit Report:

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

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
2021	427	846	\$ 182,990	\$ 501.34
2020	488	855	159,370	436.63
2019	498	866	147,938	405.31
2018	495	874	152,698	418.35
2017	527	898	148,890	407.92

Iowa Veterans Home
Resident Population Statistics
(Unaudited)

Year ended June 30, 2021

Population beginning of year	<u>454</u>
Admissions:	
First admissions	81
Readmissions	4
Returns:	
Home visits/furlough	<u>54</u>
Total admissions	<u>139</u>
Released:	
Discharges	19
Deaths	119
Home visits/furlough	<u>50</u>
Total released	<u>188</u>
Population end of year	<u>405</u>
Average daily resident population	<u>427</u>

Iowa Veterans Home

Operating Expenditures by Object – General Fund
(Unaudited)

Year ended June 30, 2021

Personal services	\$ 59,924,972
Travel	12,634
Supplies and materials	5,482,124
Contractual services	10,259,935
Capital outlay	2,412,520
Claims and miscellaneous	40,586
Licenses, permits and refunds	<u>4,115</u>
Total	<u>\$ 78,136,886</u>

Iowa Veterans Home

Year ended June 30, 2021

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Deborah J. Moser, CPA, Manager
April R. Davenport, Senior Auditor

Other individuals who participated in the audits include:

Corey D. Hauptmann, Staff Auditor
Ashley A. Kraber, Staff Auditor
Steve D. Rater, Staff Auditor
Miranda L. Hoch-deGuzman, Assistant Auditor