



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

NEWS RELEASE

Contact: Ernest Ruben
515/281-5834

FOR RELEASE

January 11, 2023

Auditor of State Rob Sand today released a report on the Iowa Department of Human Services – Central Distribution Center for the year ended June 30, 2021.

The Central Distribution Center functions as a supply depot and distribution facility for carload canned goods, paper products and other staples distributed by truck to the institutions and participating state departments and local agencies upon request. A schedule of annual procurements from the Central Distribution Center by institution, department or agency is included in the report.

AUDIT FINDINGS:

Sand reported no finding related to the receipt and expenditure of taxpayer funds.

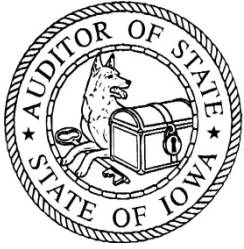
A copy of the report is available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF HUMAN SERVICES –
CENTRAL DISTRIBUTION CENTER**

JUNE 30, 2021

**Iowa Department of Human Services –
Central Distribution Center**



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January 6, 2023

Iowa Council on Human Services
Des Moines, Iowa

To the Council of the Iowa Department of Human Services:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Human Services – Central Distribution Center for the year ended June 30, 2021. The report includes audit findings, if any, pertaining to the Department's internal control and compliance which resulted from the fiscal year 2021 audit. The report also includes an unaudited schedule of Annual Procurements by Institution, Department or Agency.

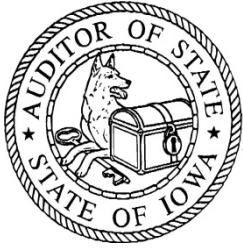
I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Department of Human Services – Central Distribution Center throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

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

Rob Sand
Auditor of State

**Iowa Department of Human Services –
Central Distribution Center**



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January 6, 2023

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

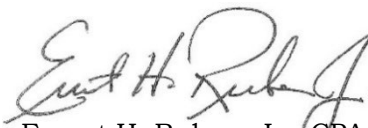
The Iowa Department of Human Services – Central Distribution Center is a part of the State of Iowa and, as such, has been included in our audit of the State’s Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021.

In addition to the ACFR, we also prepare a separate report of recommendations pertaining to each Department’s internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of the Central Distribution Center did not disclose any findings we believe were necessary to report for the year ended June 30, 2021. We have, however, included in this report certain unaudited financial information for the Central Distribution Center for the five years ended June 30, 2021.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Central Distribution Center, citizens of the State of Iowa and other parties to whom the Central Distribution Center 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 Central Distribution Center during the course of our audit. 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 audit of the Central Distribution Center are listed on page 4 and they are available to discuss these matters with you.


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

Report of Recommendations to the Iowa Department of Human Services –
Central Distribution Center

June 30, 2021

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were reported.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Department of Human Services –
Central Distribution Center

June 30, 2021

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Ryan J. Pithan, CPA, Manager
April R. Davenport, Staff Auditor

Other individuals who participated in the audit include:

Allison L. Carlon, Staff Auditor
Laurel P. Hoogensen, Staff Auditor
Mackenzie L. Johnson, Staff Auditor
Sarah Roemer, Staff Auditor

Iowa Department of Human Services –
Central Distribution Center

Annual Procurements by Institution, Department or Agency

(Unaudited)

For the Last Five Years

Institution, Department or Agency	Fiscal Year				
	2021	2020	2019	2018	2017
Iowa Veterans Home - Marshalltown	\$ 11,719	18,808	35,640	53,837	52,956
State Training School - Eldora	57,489	99,632	85,312	84,848	99,789
Glenwood State Resource Center	34,954	32,945	37,510	40,988	53,906
Woodward State Resource Center	147,971	271,185	274,483	259,660	275,751
Mental Health Institute - Cherokee	127,729	131,362	116,586	105,364	131,422
Mental Health Institute and Correctional Facility - Clarinda	808,290	928,193	1,027,013	977,802	969,947
Mental Health Institute - Independence	45,239	57,186	53,887	46,070	41,894
Mental Health Institute and Correctional Facility - Mount Pleasant	766,263	722,964	629,704	743,517	568,147
Anamosa State Penitentiary	752,635	845,492	868,968	807,935	767,293
Iowa State Penitentiary - Fort Madison	954,727	977,693	981,386	899,564	1,047,822
Iowa Correctional Institution for Women - Mitchellville	466,538	616,931	609,596	459,139	459,856
Newton Correctional Facility	822,734	741,009	959,360	948,984	1,163,647
Iowa Medical and Classification Center - Oakdale	682,795	739,552	788,422	790,690	734,491
North Central Correctional Facility - Rockwell City	292,039	286,572	400,349	298,721	302,239
Fort Dodge Correctional Facility - Fort Dodge	1,049,926	1,011,982	1,090,577	1,091,385	1,163,084
Luster Heights - Anamosa	-	-	-	-	24,966
Fremont County Jail	6,049	4,051	7,761	6,296	7,523
Fort Des Moines Jail	69,213	130,826	107,886	133,954	137,345
Webster County Jail	39,875	39,173	36,958	29,102	12,915
Burlington Residential Correctional Facility	30,511	34,785	38,157	36,748	32,353
Ottumwa Residential Correctional Facility	43,646	51,628	53,398	50,327	45,343
Wapello County Jail	63,330	62,970	61,302	53,191	54,897
Hope House	1,231	5,144	3,316	7,081	5,108
Nelson House	-	-	-	-	-
Larry Nelson Center	7,902	8,114	5,977	10,426	-
Marshalltown Residential Facility	20,982	17,069	21,111	11,413	-
Fort Dodge Residential Facility	24,738	25,299	28,774	14,635	-
Mason City Residential Facility	-	457	-	-	-
The Waldinger Corporation	-	-	983	-	-
Waterloo Residential Correctional Facility	-	-	31,735	237	-
Total	\$ 7,328,525	7,861,022	8,356,151	7,961,914	8,152,694