



**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

**NEWS RELEASE**

**FOR RELEASE**

**April 8, 2025**

**Contact: Brian Brustkern**  
**515/281-5834**

Auditor of State Rob Sand today released a report on the Iowa Veterans Home for the year ended June 30, 2023.

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 \$192,503 in fiscal year 2023, a 2.13% increase over the prior year. The average number of residents decreased from 399 in fiscal year 2022 to 390 in fiscal year 2023.

**AUDIT FINDINGS:**

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, 2023**

## **Iowa Veterans Home**



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Rob Sand  
Auditor of State

April 4, 2025

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, 2023. The report includes audit findings, if any, pertaining to the Department's internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2023 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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Telephone (515) 281-5834

Rob Sand  
Auditor of State

April 4, 2025

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 and the State's Single Audit Report for the year ended June 30, 2023.

In addition to these reports, we prepare a separate report of recommendations pertaining to each Department's 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 Iowa Veterans Home did not disclose any findings we believe were necessary to report for the year ended June 30, 2023.

Also, in accordance with Code of Iowa Chapter 11.5C, we received a letter dated August 27, 2024 from Representative Sue Cahill to determine if the receipt and expenditure of state funds by the department is consistent with the laws, rules, regulations and contractual agreements governing those funds. As a result, additional procedures were performed to address concerns with payroll and remodeling costs. No recommendations were added as a result of this review.

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, 2023, 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 black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern., CPA  
Deputy Auditor of State

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

Iowa Veterans Home  
Year ended June 30, 2023  
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.

**Findings Related to Statutory Requirements and Other Matters:**

No matters were noted.

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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
2023	390	700	\$ 192,503	\$ 527.40
2022	399	754	188,491	516.41
2021	427	846	182,990	501.34
2020	488	855	159,370	436.63
2019	498	866	147,938	405.31



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Iowa Veterans Home  
Resident Population Statistics  
(Unaudited)

Year ended June 30, 2023

Population beginning of year	<u>391</u>
Admissions:	
First admissions	107
Readmissions	9
Returns:	
Home visits/furlough	<u>103</u>
Total admissions	<u>219</u>
Released:	
Discharges	10
Deaths	103
Home visits/furlough	<u>109</u>
Total released	<u>222</u>
Population end of year	<u>388</u>
Average daily resident population	<u>390</u>

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Iowa Veterans Home  
Operating Expenditures by Object – General Fund  
(Unaudited)

Year ended June 30, 2023

Personal services	\$ 52,573,059
Travel	113,433
Supplies and materials	5,916,692
Contractual services	15,179,401
Capital outlay	1,029,545
Claims and miscellaneous	260,945
Licenses, permits and refunds	<u>2,946</u>
Total	<u>\$ 75,076,021</u>

Iowa Veterans Home

Year ended June 30, 2023

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
Deborah J. Moser, CPA, Manager  
April R. Davenport, Senior Auditor

Other individuals who participated in the audits include:

Mackenzie L. Johnson, Senior Auditor  
Matthew W. Beerman, Staff Auditor  
Aria G. Puetsch, Staff Auditor  
Brandon L. Weddell, Staff Auditor  
Kendall Miller, Assistant Auditor  
Bryce L. Rasmussen, Assistant Auditor