



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____

October 2, 2009

Contact: Andy Nielsen

515/281-5515

Auditor of State David A. Vaudt today released a report on the Iowa Veterans Home and the Iowa Department of Veterans Affairs for the year ended June 30, 2008.

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 and the Iowa Department of Veterans Affairs.

The Iowa Veterans Home, located in Marshalltown, Iowa, provides long-term health care for Iowa's aging, chronically ill, handicapped veterans and their dependent or surviving spouses. The annualized cost per resident was \$104,797 in fiscal year 2008, a 10.2% increase over the prior year. The average number of residents increased from 708 in fiscal year 2007 to 715 in fiscal year 2008.

The Iowa Department of Veterans Affairs, located at Camp Dodge in Johnston, Iowa, administers the War Orphans Educational Fund, maintains military service records of Iowa veterans and provides assistance to and training for county veterans affairs commissions.

A copy of the report is available for review at the Iowa Veterans Home, the Iowa Department of Veterans Affairs, in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/index.html>.

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**REPORT OF RECOMMENDATIONS TO THE IOWA VETERANS
HOME AND THE IOWA DEPARTMENT OF VETERANS AFFAIRS**

JUNE 30, 2008

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



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September 25, 2009

To the Members of the Iowa
Commission of Veterans Affairs:

The Iowa Veterans Home (Home) and the Iowa Department of Veterans Affairs (Department) are 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, 2008.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Department's and Home'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 Department and the Home did not disclose any findings we believe were necessary to report for the year ended June 30, 2008. We have included in this report certain unaudited financial and other information for the Iowa Veterans Home for the five years ended June 30, 2008 to report an average annualized cost per resident 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 Veterans Home and the Iowa Department of Veterans Affairs, citizens of the State of Iowa and other parties to whom the Iowa Veterans Home and the Iowa Department of Veterans Affairs 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 and the Department 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 and the Department are listed on page 7 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor
Richard Oshlo, Interim Director, Department of Management
Glen Dickinson, Director, Legislative Services Agency

Iowa Department of Veterans Affairs
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
2008	715	1,054	\$104,797	\$ 287.12
2007	708	1,002	95,090	260.52
2006	700	1,033	92,577	253.64
2005	692	1,020	86,423	236.78
2004	708	990	81,246	222.59

Iowa Department of Veterans Affairs
Iowa Veterans Home

Resident Population Statistics
(Unaudited)

Year ended June 30, 2008

Population beginning of year	<u>722</u>
Admissions:	
First admissions	134
Readmissions	12
Returns:	
Home visits/furlough	<u>493</u>
Total admissions	<u>639</u>
Released:	
Discharges	55
Deaths	108
Home visits/furlough	<u>482</u>
Total released	<u>645</u>
Population end of year	<u>716</u>
Daily average resident population	<u>715</u>

Iowa Department of Veterans Affairs
Iowa Veterans Home

Operating Expenditures by Object - General Fund

Year ended June 30, 2008

Personal services	\$ 58,550,129
Travel	316,379
Supplies and materials	5,951,963
Contractual services	7,799,969
Capital outlay	2,215,681
Claims and miscellaneous	93,360
Licenses, permits and refunds	<u>2,172</u>
Total	<u>\$ 74,929,653</u>

Iowa Department of Veterans Affairs
Iowa Veterans Home

Staff

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Manager
Jenny R. Schneider, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Dorothy O. Stover, Staff Auditor
Michael L. Castagnoli, Assistant Auditor
Casey L. Johnson, Assistant Auditor
Gabriel M. Stafford, Assistant Auditor