

REFUND POLICY

The \$300 tuition deposit is non-refundable by the time classes begin. (See Applicant Agreement for refund schedule of deposit) Tuition refunds for the remainder of the first semester tuition will be made according to the following schedule:

<u>COST</u>	<u>REFUND</u>	<u>AMOUNT NOT REFUNDED</u>
<u>Start date to August 1st</u>		
\$1350.00 Tuition	\$675.00	\$675.00
<u>After August 1st</u>		
\$1350.00 Tuition	0% Refund	\$1350.00

Beginning in the second semester (January), if a student attends a portion of any one day of classes or clinical in a semester for which tuition has been billed, there will be no refund if the student withdraws or is dismissed. Students leaving the program for any reason will be expected to pay all remaining charges to their XT account. In the event a student leaves the program with unpaid balances and does not pay them in a timely manner, they will be turned over to collections. All balances must be paid prior to a student receiving a diploma.

Book refunds are at the discretion of the Kirkwood Community College Bookstore or other retailer whom the student purchased books from. Original receipts should be maintained. Uniform costs are not refundable by the school. Unopened uniform refunds are at the discretion of the retailer. Original receipts should be maintained.

Insurance premiums are non-refundable and the withdrawing student must pay all accumulated insurance fees.

FINANCIAL AID

The primary purpose of the financial aid program is to provide assistance to students who, without such aid, would be unable to attend Mercy/St. Luke's School of Radiologic Technology. All students wishing to apply for Federal financial aid must first complete a FAFSA at <http://www.fafsa.ed.gov>. The MStL Financial Aid Policies & Procedures Manual is available in the office of the Program Director and may be viewed upon request.

Weber & Associates, a third-party servicer, processes students' financial aid through a Virtual Financial Aid Office website (<https://mercystlukes.vfao.com>). Instructions are provided to each student detailing this process. It is imperative for students to have access to a reliable e-mail address for correspondence with the servicer. Once the servicer receives all required information from the student and processes the financial aid, an award letter will be sent to the student, and the monies will be sent directly to

WELCOME TO MERCY/St. LUKE'S SCHOOL OF RADIOLOGIC TECHNOLOGY

We are so excited you are here! Your student days here can be a wonderful and exciting experience. We are confident you will receive an excellent education and hopefully these days will provide you with pleasant memories later in life. To better assure this and to provide for the best interest of all students and also for the betterment of the School, specific policies, rules, and regulations have been established and put in the form of a Student Handbook. These are not meant as restrictions, but have been developed from past experiences.

To document compliance with Iowa Code, Section 261B.9, disclosures regarding the program including, but not limited to, name of the course, subject matter, tuition, refund policy, award granted at graduation, and accreditation information are all contained within this handbook. The Handbook is meant as a source of information upon which accurate and responsible decisions may be made. A separate Clinical Handbook highlights the primary policies and rules that govern clinical education.

I have read the Student Handbook and Clinical Handbook in full, my questions have been satisfactorily answered, and I understand the contents of this handbook. My signature signifies my understanding and agreement to the terms contained herein.

Printed Name

Signature

Date

Directors Initials

**A signed copy of this form will be maintained in the
students' file in the administrative offices.**

Officer Number 2

Name: Michelle Niermann
Suite:
Street: 1026 A Avenue NE
City: Cedar Rapids
State: Iowa
Zip: 52402
Country: USA
Telephone #: 319-369-8873

Officer Number 3

Name: Laura Reed
Suite:
Street: 701 10th Street SE
City: Cedar Rapids
State: Iowa
Zip: 52403
Country: USA
Telephone #: 319-861-7990

Officer Number 4

Name: Dennis Winders
Suite:
Street: 1026 A Avenue, NE
City: Cedar Rapids
State: Iowa
Zip: 52402
Country: USA
Telephone #: 319-369-8116

Officer Number 5

Name: Duane Dzingle
Suite:
Street: 701 10th Street SE
City: Cedar Rapids
State: Iowa
Zip: 52403
Country: USA
Telephone #: 319-398-6053

Owner Number 2

Names and addresses of persons owning more than 10% of the school:
[(261B.4(6))]

Name: St. Luke's Hospital
Suite: _____
Street: 1026 "A" Avenue NE
City: Cedar Rapids
State: Iowa
Zip: 52402
Country: USA
Telephone Number: 319-369-7101



Attachment E
Joint Review Committee on Education in Radiologic Technology
20 N. Wacker Drive, Suite 2850
Chicago, IL 60606-3182
312.704.5300 • (Fax) 312.704.5304
www.jrcert.org

May 6, 2011

Ted Townsend
President
St. Luke's Hospital
1026 A Avenue, N.E.
Cedar Rapids, IA 52402

RE: Program #2442
Previous Accreditation Status: 8 Years
Most Recent Site Visit: 10/10
Agenda: R-C

Dear President Townsend:

The Joint Review Committee on Education in Radiologic Technology (JRCERT) appreciated the opportunity to evaluate the certificate radiography program sponsored by Mercy/St. Luke's Hospitals. The JRCERT is the only agency recognized by the U.S. Department of Education for the accreditation of traditional and distance delivery educational programs in radiography, radiation therapy, magnetic resonance, and medical dosimetry. Specialized accreditation awarded by the JRCERT offers institutions significant value by providing peer evaluation and by assuring the public of quality professional education in the radiologic sciences.

The continuing accreditation status of the program was considered at the April 29, 2011 meeting of the Joint Review Committee on Education in Radiologic Technology. The program was evaluated according to the **Standards for an Accredited Educational Program in Radiologic Sciences (2002)**. The JRCERT awards:

ACCREDITATION FOR A PERIOD OF EIGHT YEARS.

The maximum duration that may be awarded by the Joint Review Committee on Education in Radiologic Technology in this category is eight years.

An interim report will be required. The projected date for submission of the interim report is the Fourth Quarter of 2014. The JRCERT will provide program officials adequate notice of the due date for submission of the interim report. Based on the interim report, the JRCERT will determine if the accreditation award of 8 years will be maintained or reduced and the continuing accreditation process expedited.

If the accreditation award is maintained, the next site visit is tentatively scheduled for the Fourth Quarter of 2018.

The program is advised that consistent with JRCERT Policy 11.600, the JRCERT reserves the right to conduct unannounced site visits of accredited programs. The sponsoring institution would be responsible for the expenses of any on-site evaluation.

Ted Townsend
May 6, 2011
Page 2

The Joint Review Committee on Education in Radiologic Technology Directors and staff congratulate you and the program faculty for achieving the maximum award of accreditation from the JRCERT and wish you continuing success in your efforts to provide a quality educational program. If we can be of further assistance, do not hesitate to contact us.

Sincerely,



Barbara L. Dehner, M.S.R.S., R.T.(R)(M)(CT), FAEIRS
Chair

BLD/JH/jm

copy:	Program Director:	Dana D. Schmitz, M.Ed., R.T.(R)
	President and Chief Executive Officer:	Timothy L. Charles (Mercy Medical Center)
	Site Visitors:	Mary Ellen Newton, M.S., R.T.(R)(M)
		Stanley R. Olejniczak, M.S., R.T.(R)
	Accreditation Services Coordinator	

Full-time employees #2-3

Name: Rochelle Holt, B.S.H.A., R.T.(R)(CT)
Suite: _____
Street: 260 Chatham Road NE
City: Cedar Rapids
State: Iowa
Zip: 52402
Country: USA
Telephone Number: 319-447-1611

Name: Roxann Pospisil, B.S.H.A., R.T.(R)
Suite: _____
Street: 1171 Abbe Hills Road
City: Mount Vernon
State: Iowa
Zip: 52314
Country: USA
Telephone Number: 319-895-6947

Curriculum Vitae
Dana Schmitz

Education:

- 2007 Master of Education
Western Governors University-Salt Lake City, UT
Completion date: May 2007
- 1995 Bachelor of Science-Education
University of Iowa-Iowa City, IA
- 1993 Associate of Arts Degree
Indian Hills Community College-Ottumwa, IA
- 1985 Radiologic Technology-Certificate
Iowa Methodist Medical Center School of Radiologic Technology-Des Moines, IA

Professional Experience:

- 2005-present Mercy/St. Luke's School of Radiologic Technology
Cedar Rapids, IA
Program Director
- 2001-2005 Mercy/St. Luke's School of Radiologic Technology
Cedar Rapids, IA
Clinical Coordinator
- 1993-2001 Indian Hills Community College
Ottumwa, IA
Program Director-Radiologic Technology
- 1988-1993 Indian Hills Community College
Ottumwa, IA
Clinical Coordinator-Radiologic Technology
- 1985-1988 Iowa Methodist Medical Center
Des Moines, IA
Staff Technologist

Credentials:

- 1985-present American Registry of Radiologic Technologists
Iowa Department of Public Health
- 1988-2002 State of Iowa Board of Education License

Curriculum Vitae
Rochelle Holt

Education

- 2007 Bachelor of Science-Health Arts
University of St. Francis
Joliet, IL
- 1995 Computed Tomography Internship
St. Luke's Hospital
Cedar Rapids, IA
- 1995 Radiologic Technology Certificate
Mercy/St. Luke's School of Radiologic Technology
Cedar Rapids, IA

Professional Experience

- 2003-Present Mercy/St. Luke's School of Radiologic Technology
Cedar Rapids, IA
Clinical Coordinator
- 1995-2003 St. Luke's Hospital
Cedar Rapids, IA
CT/General Radiographer
- 1995-2000 Physician's Clinic of Iowa
Cedar Rapids, IA
General Radiographer

Credentials

- 1995-Present American Registry of Radiologic Technologists
Iowa Department of Public Health

Curriculum Vitae
Roxann Pospisil

Education

- 2007 Bachelor of Science-Health Arts
University of St. Francis
Joliet, IL
- 1994 Associate of Applied Science Degree
Kirkwood Community College
Cedar Rapids, IA
- 1994 Radiologic Technology Certificate
Mercy/St. Luke's School of Radiologic Technology
Cedar Rapids, IA
- 1984 Medical Assistant Certificate
Kirkwood Community College
Cedar Rapids, IA

Professional Experience

- 1999-Present Mercy/St. Luke's School of Radiologic Technology
Cedar Rapids, IA
Clinical Coordinator
- 1995-1999 Mercy Medical Center
Cedar Rapids, IA
Radiology Supervisor
- 1994-1995 General Radiographer
University of Iowa Hospitals & Clinics
Iowa City, IA
- 1987-1995 Lab Assistant/Phlebotomist
St. Luke's Hospital
Cedar Rapids, IA

Credentials

- 1994-Present American Registry of Radiologic Technologists
Iowa Department of Public Health

Substance Abuse Prevention Policy:

Alcoholic, tobacco, and illegal drug use are strictly prohibited by students and staff on the premises of either hospital or at school-sponsored functions. Violation of this policy may subject offenders to legal as well as disciplinary action up to and including immediate dismissal from the MStL program. Legal sanctions may include fines, mandatory treatment program referral, suspension or revocation of driver license, and imprisonment. As part of the MStL substance abuse and prevention program, all students are provided with verbal and written information regarding substance abuse during Orientation. Detailed information is provided to all students annually via the Student Handbook.

Drug Policy:

The use or possession of any narcotic, dangerous drug or controlled substance by a person who does not have a legal license or valid prescription is strictly prohibited on the campus of either hospital. The manufacturing, distribution or sale of any narcotic, dangerous drug or controlled substance by any person is strictly prohibited on the campus of both hospitals. The administrative and enforcement procedures for the alcohol and drug policies are available from the Program Director of the MStL program.

Sanctions:

There are substantial penalties for drug and alcohol violations. Individuals are subject to federal, state and local laws, as well as MStL policies. Both state and federal laws prohibit distribution or manufacture of controlled substances or counterfeit controlled substances. Penalties can result in imprisonment and fines depending on the severity of the crime. State and local ordinances regulate alcohol. Underage possession of alcohol, driving while intoxicated, public intoxication, public consumption, serving underage intoxicated individuals, open containers and large private parties are all affected by these laws. Check with the local police department for more information. Violation of any of these policies will subject offenders to legal as well as disciplinary action up to and including immediate dismissal from the MStL program. Substance abuse screening and education sessions also may be required.

Sexual Assault

The MStL School of Radiologic Technology is committed to providing an environment free from the threat of unwelcome and unwanted sexual conduct. Sexual assault is a crime under state law. It is also a serious violation of program and hospital policies. MStL will not tolerate sexually abusive behavior in any form. Individuals who engage in sexual misconduct (sexual assault) will face disciplinary action including suspension and dismissal from the program. Sanctions brought forth by the program do not preclude a civil or criminal action being pursued. All students are provided with verbal and written information regarding sexual assault during Orientation for the program. This includes prevention, reporting, and resources available to the victims of such crimes.

Sexual assault and rape are criminal acts of violence. Victims are both women and men, although women are much more likely to be victimized. Often time's rapists know their victims. Most rapes or attempted rapes at the college age involve a boyfriend, ex-

boyfriend, classmate, friend, acquaintance, or co-worker. Sexual assault is one of the most under reported crimes on any campus. It is important to remember that a sexual assault is a crime, and the victim is not to blame.

Although illegal drugs may be used to facilitate sexual assaults, the most common "date rape" drug is alcohol. Many acquaintance assaults that occur on college campuses involve the use of alcohol by either the perpetrator or the victim. Alcohol lowers inhibitions and reduces a person's ability to make a clear decision. The in State of Iowa, a person who is intoxicated does not have the ability to give consent (Iowa code 709.4).

If any student or faculty member becomes aware of an incident of sexual abuse, they should contact one of the following immediately:

Cedar Rapids Police Department (911)

Mercy Medical Center Security (319-398-6087)

St. Luke's Hospital Security (319-369-8888)

MStL Program Director (319-369-7077)

Please make reporting these incidents a priority! Remember, in reporting these incidents, you need not identify yourself or the victim. The priority in reporting such incidents is the physical and emotional health of the abused. If you are sexually assaulted, seek medical attention immediately. Go to the nearest hospital to be treated and examined. Do not shower, douche, use the restroom or change clothing before going to the hospital. Any of these activities could destroy or alter evidence needed by law enforcement at a later date. Be sure to tell the medical staff it was a sexual assault so appropriate treatment may be delivered. The hospital staff can gather physical evidence at this time to be used at a later date if needed with the patients' consent. All information gathered is confidential unless the victim signs a release.

A report can be made to the hospital Security department as well as the local police department. The reporting of an assault does not instigate prosecution or an arrest. The reporting of an assault may assist others from becoming victims and also assists in providing a network of support services that will be of benefit to the victim. If a student victim requests program assistance in contacting law enforcement official, this assistance will be provided.

Reporting the assault does not mean the victim must pursue criminal action against the accused party. One of the purposes of acquiring this type of information is to be able to accurately report incidents of this type to future and present students and employees as mandated by the Students Right to Know and Campus Security Act. The program and hospitals also use this information to review, revise, and implement procedures and policies to avoid future incidents.

The victim has the right to have a support person of his/her choice present during the interviews with law enforcement and disciplinary proceedings and will be offered access to a crisis counselor. If the victim decides to pursue criminal charges, information obtained by law enforcement becomes public information. The accused also is entitled to have someone present during a disciplinary proceeding.

Should a sexual assault occur on the campus of either hospital, MStL will provide, upon written request, disclosure information to the alleged victim or accused of the crime, the results of any disciplinary hearing conducted by the program against the student who is the alleged perpetrator of the crime or offense. If the alleged victim is deceased as a result of the crime or offense, the program must provide the results of the disciplinary hearing to the victim's next of kin, if so requested.

If a student victim requests academic situations to be altered following an alleged sex offense, these requests should be made in writing to the Program Director. These requests will be reviewed on an individual basis. Reasonable adjustments may be made in response to these requests.

Whether the victim is female or male, feelings of fear, shame, isolation, confusion and loneliness are a few of the emotions abused individuals experience. Listed below are organizations with services that may provide assistance with emotional, medical and legal issues.

St. Luke's Hospital Employee Assistance Program (319-369-8152) (free to students/staff)

Mercy Medical Center Employee Assistance Program (319-398-6694) (free to students/staff)

Waypoint Services – 24 hour Crisis and Support Services (319-363-2093) 318 Fifth Street SE, Cedar Rapids – (319-365-1458)

Sex Offender Registry:

Iowa law requires a person who has been convicted of a sex offense crime to register with the sheriff in the county in which they reside, and if the person attends or works for an institution of higher education, register with the sheriff in the county in which the institution is located.

To obtain information regarding sex offenders, contact the local sheriff office, or check the Iowa Sex Offender Registry, (<http://www.iowasexoffender.com/>). For additional assistance, contact Security at either hospital.

Reduce Your Risk for All Crimes

BE CAUTIOUS AND PREPARED!

- Avoid walking alone, particularly after dark.
- Travel well-lighted, regular walkways and avoid shortcuts.
- Make use of the hospital campus escort service.

Stay alert to your surroundings. Be aware of what is going on around you.
Report suspicious activity to security.
Do not talk on your cell phone while walking.

Lock Up:

Keep your car doors locked and the windows up.
Do not leave anything visible inside your locked car. Put all loose items in the trunk.

Don't Leave Your Property Unattended:

In the library, cafeteria, radiology departments, restroom, or any hospital facility.
The resale value of everything in today's world makes them attractive targets for petty thieves. If you're leaving for a minute, take your things with you.
Use a lock when storing valuables inside of a locker in either department.

Housing Tips:

No on-campus housing is provided at Mercy/St. Luke's School of Radiologic Technology. When looking into rental properties, there are a few very basic safety features you should consider before signing a lease.

1. Doors should be made of metal or solid wood construction. Good deadbolt locks and peepholes are also a must.
2. Make sure the management changes locks or permits the tenant to change them when moving in.
3. Sliding glass doors should be secured with pins through the frame or have a bar type locking device.
4. Apartments located on the second floor, or higher, are safer. Being on the ground floor makes entry through windows easy. Ground floor windows should be secured with pins through the frame or key lock latches.
5. Hallways and stairwells should be well lit at night. Mirrors to help you see around hallway corners are also important.
6. Bushes and shrubbery should be well maintained and cut back below window height to reduce the risk of attackers hiding in them.
7. Is access to the complex limited to residents and guests?
8. Is there on-site security? Is there a neighborhood watch program?
9. Have there been any burglaries in the complex, and if so, how did the burglars gain entry?
10. Ask management about the availability of extra keys to your apartment. If there are extra keys, ask how they are secured and who has access to them.
11. Ensure parking areas are well lit at night and afford a clear line of sight to your apartment door.
12. Ask management if they have a policy against installing intrusion alarms in individual apartments. If not, installation of a simple alarm system might be a good option for additional security at a relatively low expense.

Keep in mind that looks can be deceiving. Just because a complex is new does not mean that it is safe. Look closely at the apartments you are considering. If they don't have the majority of the safety features listed above you should probably keep looking. When it comes to your safety you should not compromise.

CAMPUS AND COMMUNITY RESOURCES Mercy/St. Luke's School of Rad Tech Program Director (319) 369-7077
Mercy Medical Center Security (319) 398-6087
St. Luke's Hospital Security (319) 369-8888
Cedar Rapids Police Department 911 (emergency) (319) 286-5491 (non-emergency)
Linn County Sheriffs Office (319) 398-3521
Linn County Attorney's Office (319) 892-6350
Student Health Services – (Work Well) (319) 369-8153
St. Luke's Hospital – Cedar Rapids (319) 369-7105
Mercy Medical Center – Cedar Rapids (319) 398-6011
University of Iowa Hospital & Clinics (800) 777-8442
Mercy Hospital – Iowa City (319) 339-0300
Crime Victim Compensation Program (800) 373-5044 or (515) 281-5044
Iowa Sexual Abuse Hotline (800) 284-7821
Domestic Violence Intervention (800) 373-1043
Rape Crisis Hotline (Waypoint) (800) 208-0389
Domestic Violence Crisis Line (Waypoint) (800) 208-0388
Alcoholics Anonymous (AA) (319) 365-5955

Military Call to Duty

Pursuant to Section 261.9(1)"g" of the Iowa Code, a student who is a member, or the spouse of a member if the member has a dependent child, of the Iowa national guard or reserve forces of the United States and who is ordered to state military service or federal service or duty, has the following options:

- i. Withdraw their entire registration and receive a full refund of tuition.
- ii. Make arrangements with their instructors for course grades, or for incompletes that shall be completed by the student at a later date. If such arrangements are made, the student's registration shall remain intact and tuition shall be assessed for the courses in full.
- iii. Make arrangements with only some of their instructors for grades, or for incompletes that shall be completed by the student at a later date. If such arrangements are made, the registration for those courses shall remain intact and tuition shall be assessed for those courses. Any course for which arrangements cannot be made for grades or incompletes shall be considered dropped and the tuition for the course refunded.

Iowa Health System and Subsidiaries

Single Audit Report

December 31, 2010



Iowa Health System and Subsidiaries

December 31, 2010

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**Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based on an
Audit of the Financial Statements Performed in Accordance with
Government Auditing Standards**

Board of Directors
Iowa Health System and Subsidiaries
Des Moines, Iowa

We have audited the financial statements of Iowa Health System and Subsidiaries (the Health System) as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Health System's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Health System's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Directors
Iowa Health System and Subsidiaries
Page 2

This report is intended solely for the information and use of the governing body, management and others within the Health System and federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

BKD, LLP

Kansas City, Missouri
April 12, 2011

**Independent Accountants' Report on Compliance
with Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance with
OMB Circular A-133 and Schedule of Expenditures of Federal Awards**

Board of Directors
Iowa Health System and Subsidiaries
Des Moines, Iowa

Compliance

We have audited the compliance of Iowa Health System and Subsidiaries (the Health System) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. The Health System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Health System's management. Our responsibility is to express an opinion on the compliance of the Health System based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Health System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Health System's compliance with those requirements.

In our opinion, the Health System complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 10-1.

Internal Control Over Compliance

The management of the Health System is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Health System's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Health System's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Health System's response and, accordingly, we express no opinion on the response.

Schedule of Expenditures of Federal Awards

We have audited the basic consolidated financial statements of the Health System as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. Our audit was performed for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying supplementary information and the schedule of expenditures of federal awards as required by OMB Circular A-133 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole.

This report is intended solely for the information and use of the governing body, management, others within the Health System, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Kansas City, Missouri
April 26, 2011

Iowa Health System and Subsidiaries
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Findings Required to be Reported by Government Auditing Standards

Reference Number	Finding	Questioned Costs
	No matters are reportable.	

Findings Required to be Reported by OMB Circular A-133

Reference Number	Finding	Questioned Costs
10-1	<p>Student Financial Aid Cluster U.S. Department of Education CFDA No. 84.032 Federal Family Education Loans - Award Year 2010</p>	\$ 1,776

Criteria or Specific Requirement – Special Tests and Provisions

Condition – Refund calculations were not in accordance with the federal regulations.

Context – Out of a population of 39 students who received federal aid totaling \$208,746 and withdrew, dropped out or were dismissed, 7 student files were tested which totaled \$39,314 in federal aid. During our testing, we noted two instances where refunds were calculated incorrectly. In the first instance, the amount of student aid used in the refund calculation was incorrect. In the second instance, both the withdrawal date and the percentage of semester completed were incorrect.

Effect – For the first instance, \$11 more was refunded than was required. In the second instance, \$1,787 was underfunded. The cumulative amount underfunded was \$1,776.

Cause – For the first instance, the gross federal aid was used in step 1 of the R2T4 calculation rather than the net federal aid. For the second instance, the official date of the withdrawal was used in the R2T4 calculation rather than the last day of attendance. In addition, the R2T4 calculation did not use the correct number of days for a break that spanned over two weekends.

Recommendation – Procedures should be implemented to ensure federal refunds are calculated accurately.

Iowa Health System and Subsidiaries
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Reference Number	Finding	Questioned Costs
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Views of Responsible Officials and Planned Corrective Actions (Finding One) – A review process has been established and implemented for all R2T4 calculations. The business office administrative assistant will review each R2T4 calculation and documentation the financial aid coordinator has completed. Once the calculation is final, the business officer will do a final review on the R2T4 calculation and all supporting data to ensure the accuracy of each.

Views of Responsible Officials and Planned Corrective Actions (Finding Two) – Policies and procedures for Title IV R2T4 calculations have been reviewed with all appropriate staff members. Additionally, the following measures have been implemented to ensure the accuracy of these calculations:

- A step was added to the Policies and Procedures checklist to verify that the calculation of a break period includes the weekend prior to and the weekend following the break period.
- When a student is “administratively withdrawn” from their program, the official withdraw date will be the last known date of attendance or the midpoint of the term.
- A checklist will be created for faculty to use in completing the withdrawal form to ensure that the form is completed accurately.
- An in-service will be held with the faculty to cover the proper procedures for completing their portion of the withdrawal form.
- The Director of Student Services will verify all Title IV R2T4 calculations.

Iowa Health System and Subsidiaries
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2010

Reference Number	Summary of Finding	Status
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No matters are reportable.



January 30, 2012

To Whom It May Concern:

The Mercy/St. Luke's School of Radiologic Technology is committed to the delivery of a quality instructional program in the art and science of Radiologic Technology. The accreditation agency, the Joint Review Committee on Education in Radiologic Technology, does require programs planning to close to assure that all enrolled students are allowed an opportunity to complete the program by some method.

It is the position of this program and the Governing Committee that if a decision were made to discontinue this program, the closing date chosen would be after the graduation date for the newest class of students. It would not be an option to attempt to find another local program willing to enroll these students as most Radiologic Technology programs have a very limited number of positions available in their programs due to clinical supervision guidelines.

Respectfully,

Dana D. Schmitz, M.Ed., R.T.(R)
Program Director/CEO
Mercy/St. Luke's School of Radiologic Technology

Student Grievance Procedures:

If a student feels that he/she has a grievance or chooses to appeal a decision of probation, suspension, or dismissal, the following procedure must be followed:

1. Contact the Clinical Coordinator of the facility to which the student is assigned. If there is no satisfaction at this level or if the grievance concerns either of these people, proceed to step 2.
2. Contact the Program Director. In both steps 1 and 2, the grievance may be recorded and documented as determined by the faculty or Program Director or at the request of the student. If there is no satisfaction at this level or if the grievance is about the Program Director, proceed to step 3.
3. Contact the Medical Director. At this level, all grievances must be in writing prior to meeting with the Medical Director. If the Medical Director is unable to bring the grievance to a satisfactory conclusion, or if the student requests, the Medical Director will forward a copy of the grievance to each member of the Governing Committee.
4. The Governing Committee is the final in School authority on the grievance. It will be the responsibility of the Program Director to poll the committee for their decision. If the student requests a hearing with the Governing Committee it will be set up for the next regularly scheduled committee meeting unless, in the opinion of the members, a special meeting is necessary. It will be the responsibility of the Program Director to arrange the meeting. The Program Director will not act as a member of the Governing Committee in any grievance procedure at this level. The student may have a second party in attendance with them at this meeting if they so choose.
5. If the student is unsatisfied with the decision of the Governing Committee he/she may request that an impartial grievance committee be formed. This committee will consist of six members, three selected by the student and three selected by the School. All members of this committee will be employees of the hospital at which the grievance is being presented; they will not be relatives of the student or of the Governing Committee or faculty members. No one directly connected with the School or the radiology department may serve on this committee. The decision of the grievance committee is final and no further appeal is possible.

If the student has been suspended pending the decision of the Governing Committee or the Impartial Grievance Committee, he or she may be reinstated depending on the nature of the infraction. If the suspension time lasts more than one week and the student has not been allowed in the classroom during that time, the student will be given the opportunity to make up missed academic assignments. Suspension time will be made up after graduation with no associated fees.

Infractions involving incompetence, patient abuse, abuse of confidentiality, professional negligence, academic or clinical dishonesty, possession, use, or being under the influence of controlled substances or alcohol on hospital property, theft of property or any infraction involving the health and safety of patients, employees or students require out of school suspension during the grievance procedure.

It is the responsibility of the Program Director to insure that the decision of the committee is carried out. The Human Resource Department of the hospital will review any disciplinary decisions that result in the dismissal of the student.

6. Steps 1 & 2 must be completed within 14 school days of the original complaint or filing of grievance. Once past step 2, the complaint or grievance must be handled in as expeditious a manner as possible. With the exception of the need to wait for the next regularly scheduled Governing Committee meeting, the entire grievance procedure should be completed within 30 school days of the initiation of the grievance or complaint.

STUDENT ACCESS TO THE JOINT REVIEW COMMITTEE ON EDUCATION IN RADIOLOGIC TECHNOLOGY

Students have the right to contact the JRCERT if they believe that the school is not following or adhering to JRCERT standards as contained in the "Standards for an Accredited Educational Program in Radiologic Sciences". A copy of this may be found in the St. Luke's classroom or online at www.jrcert.org. It is assumed if a student has a concern, this has been made known to the Program Director prior to contacting the JRCERT, although it is not required. If any allegations are brought forth, the Program Director would maintain record of the allegations in her office, along with any required documentation, and ultimately, information regarding the resolution of the allegation. The JRCERT may be contacted at:

JRCERT
20 N. Wacker Drive
Suite 2850
Chicago, IL 60606-3182
Phone: 312-704-530