

**BEFORE THE BOARD OF EXAMINERS FOR
NURSING HOME ADMINISTRATORS**

)	
)	
IN THE MATTER OF:)	CASE NO. 03-003
)	
Dennis Howe)	
)	
)	
License No. 270-00868,)	STATEMENT OF
)	CHARGES
Respondent.)	

TO THE ABOVE-NAMED RESPONDENT:

1. The Iowa Board Examiners for Nursing Home Administrators has jurisdiction over this matter pursuant to Iowa Code chapters 17A, 155, and 272C (1999), (2001) and (2003).
2. Licenses issued by the Board are subject to the laws of the state of Iowa and to the administrative rules of the Board.
3. Respondent Dennis Howe, Nursing Home Administrator, was at all times during the following events licensed to practice as a nursing home administrator in the state of Iowa. Respondent was issued license number 270-00868 on July 1, 1976, as recorded in the permanent records in the office of the Board. Respondent's license to practice as a nursing home administrator is current until December 31, 2005.
4. Respondent's last known address is 5221 Village Run Avenue, #201, Des Moines, Iowa, 50317.

COUNT I

Respondent is charged with violating Iowa Code sections 155.18(3) and 272C.10(3) and the Board's administrative rules found at 645 Iowa Administrative Code sections 141.12 (2) and 141.12(3) (1999-11/21/00); 141.10(2) and 141.10(3) (11/22/00–3/13/01); 144.1(2) and 144.1(3) (3/14/01-7/3/01); 141.10(2) and 141.10(3) (7/4/01-6/4/02); 144.1(2) and 144.1(3) (6/5/02-6/1/04) for professional incompetence and engaging in unethical conduct and practices harmful or detrimental to the public.

CIRCUMSTANCES

1. At all times during the following events, Respondent was employed as either administrator or executive director of Valley View Village, a health care facility providing nursing level of care pursuant to Iowa Code chapter 135C located in Des Moines, Iowa. Respondent was terminated from his position at Valley View Village on or about January 6, 2003.
2. The Respondent was responsible for the day-to-day operation of the facility and for ensuring that the facility was operated in compliance with all state and federal laws and regulations governing the facility.
3. The Respondent's specific duties also included the safekeeping and management of facility accounts and funds, for which the administrator functions as a fiduciary. Examples of funds for which the administrator functions as a fiduciary include facility bank accounts, facility lines of credit, facility accounts receivable, and general operating funds intended for facility operation and resident care, treatment and services.

4. The Respondent was also responsible for ensuring that the residents were maintained at their highest practicable level and that the facility was managed so as to achieve maximum efficiencies and outcomes with the funds and resources entrusted to the administrator by the facility.

5. From 1999 through 2002 and while licensed as a nursing home administrator, the Respondent repeatedly misappropriated and embezzled funds owned by the facility and converted the funds to his own use.

6. The funds which the Respondent converted to his own use totaled approximately \$187,000.00 and were funds owned by the facility for which Respondent functioned as a fiduciary. Specifically, the funds the Respondent converted to his own use were operating funds intended to fund the operation of the facility, including the services, care, treatment and procedures necessary to serve and maintain the patients of the health care facility.

7. The Respondent's repeated actions in misappropriating and embezzling facility operating funds constitutes unethical conduct, practices harmful and detrimental to the public, and theft.

8. The Respondent has engaged in conduct providing the board with jurisdiction to take disciplinary action pursuant to the statutory and regulatory provisions cited above.

FINDING OF PROBABLE CAUSE

On April 28, 2005 the Iowa Board of Examiners for Nursing Home Administrators found probable cause to file this Statement of Charges and to order that a hearing be set in this case.

This Statement of Charges is approved by the board on April 28, 2005.