

**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

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Des Moines, Iowa 50319-0004

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Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE

August 1, 2014

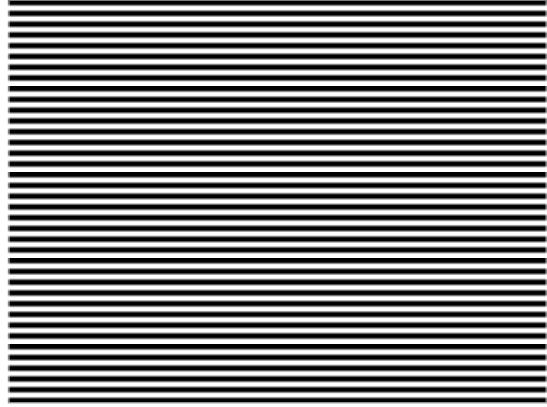
Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Braille and Sight Saving School, Vinton, Iowa, for the year ended June 30, 2013.

The School is governed by the Board of Regents, State of Iowa and provides residential and day school educational programs for visually impaired youth, as well as a variety of resource services for mainstreamed students. During the year ended June 30, 2013, the School provided outreach services to 506 students and the average cost per student was \$15,084, compared to 515 students and an average cost per student of \$14,400 for the prior year.

A copy of the report is available for review at the Iowa Braille and Sight Saving School, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1461-8040-BR00.pdf>.

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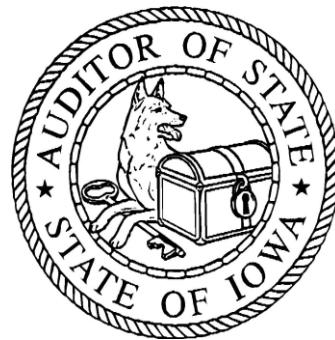


**REPORT OF RECOMMENDATIONS TO THE
IOWA BRAILLE AND SIGHT SAVING SCHOOL**

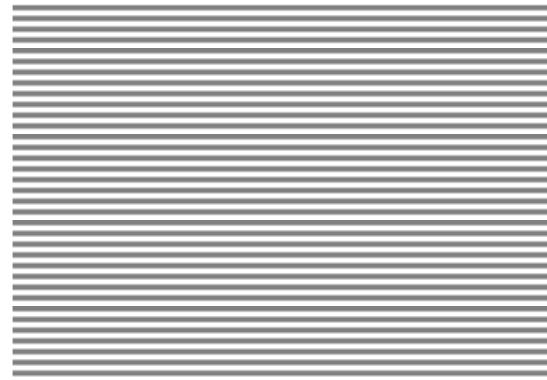
JUNE 30, 2013

Office of
**AUDITOR
OF STATE**

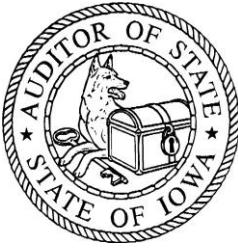
State Capitol Building • Des Moines, Iowa



**Mary Mosiman, CPA
Auditor of State**



1461-8040-BR00



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Mary Mosiman, CPA
Auditor of State

July 29, 2014

To the Members of the Board of Regents,
State of Iowa:

The Iowa Braille and Sight Saving School 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 (CAFR) and the State's Single Audit Report for the year ended June 30, 2013.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each School's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention.

In conducting our audits, we became aware of an aspect concerning the School's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation pertaining to the School's internal control which is reported on the following page. The recommendation has been discussed with School personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the School's response, we did not audit the Iowa Braille and Sight Saving School's response and, accordingly, we express no opinion on it.

Also, we have included certain unaudited financial and other information on page 6 of this report to report an average cost per student for the School for the five years ended June 30, 2013, 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 Braille and Sight Saving School, citizens of the State of Iowa and other parties to whom the Iowa Braille and Sight Saving School 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 Iowa Braille and Sight Saving School during the course of our audits. Should you have any questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Braille and Sight Saving School are listed on page 5 and they are available to discuss these matters with you.

A handwritten signature of Mary Mosiman in black ink.

MARY MOSIMAN, CPA
Auditor of State

A handwritten signature of Warren G. Jenkins in black ink.

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the
Iowa Braille and Sight Saving School
June 30, 2013

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Finding Related to Internal Control:

Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The following areas were noted where there is inadequate segregation of duties:

- (1) Responsibilities for receipt collection and deposit preparation are not segregated from those for recording and accounting for receipts.
- (2) Responsibilities for disbursement preparation are not segregated from those for recording cash disbursements.
- (3) Responsibilities for bank reconciliations are not segregated from those for handling incoming mail receipts, outgoing check payments and entering journal entries.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the School should review its control activities to obtain the maximum internal control possible under the circumstances.

Response – The Iowa Braille School will continue to explore, evaluate and implement procedures to mitigate the segregation of duties exposure. This audit finding will be present in FY2014.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the
Iowa Braille and Sight Saving School
June 30, 2013

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Manager
Gwen D. Fangman, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Tyler L. Carter, Staff Auditor
Jesse J. Harthan, Assistant Auditor
Zack D. Kubik, Assistant Auditor
Tyler G. Huedepohl, Auditor Intern

Iowa Braille and Sight Saving School

Average Cost per Student

(Unaudited)

Year ended June 30, 2013
with comparative figures for the four preceding years

Year	Average Number of		Total Expenditures	Average Cost		Total Expenditures	Average Cost	
	Residential		Related to Residential Program	Per Residential Student	Outreach Services	Related to Outreach Services	Per Outreach Services	Student
	Employees	Students	*		Enrollment	**		
2013	81	-	\$ -	-	506	\$ 7,632,553	15,084	
2012	82	-	-	-	515	7,416,072	14,400	
2011	106	5	2,083,825	416,765	534	6,447,358	12,074	
2010	107	9	2,283,363	253,707	453	6,081,219	13,424	
2009	95	12	2,765,184	230,432	376	4,448,503	11,831	

* Fiscal year 2011 was the last year the School operated a residential program.

** For fiscal years 2013, 2012, 2011, 2010 and 2009, expenditures related to outreach services exclude expenditures related to the residential program, construction in progress and costs associated with the space leased by Americorps, which total \$3,009,804, \$2,518,966, \$3,116,701, \$2,977,986 and \$3,974,519, respectively.