



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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Des Moines, Iowa 50319-0006

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NEWS RELEASE

FOR RELEASE _____

July 16, 2007 _____

Contact: Andy Nielsen

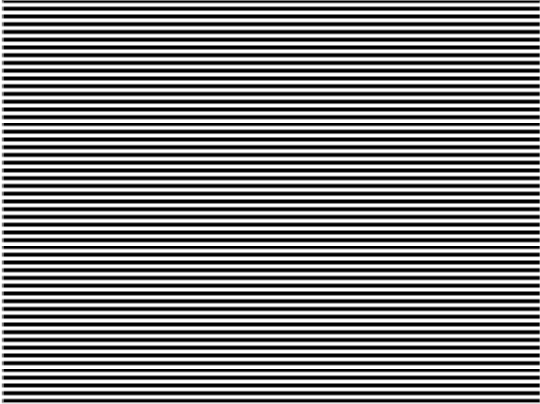
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Iowa School for the Deaf, Council Bluffs, Iowa for the year ended June 30, 2006.

The School is governed by the Board of Regents, State of Iowa and provides an education commensurate with the needs of students who are Iowa residents and less than twenty-one years of age with hearing loss which is too severe to acquire an education in the public schools. The School also provides services for residents of the State of Nebraska upon such terms as may be fixed by the Board of Regents. For the year ended June 30, 2006, the average enrollment was 104 students with an average cost per student of \$99,656, compared to an average enrollment of 104 students and an average cost per student of \$93,180 for the prior year. During the year ended June 30, 2006, the School provided outreach services to 80 off campus students compared to 86 off campus students in the year ended June 30, 2005.

A copy of the report is available for review at the Iowa School for the Deaf, in the office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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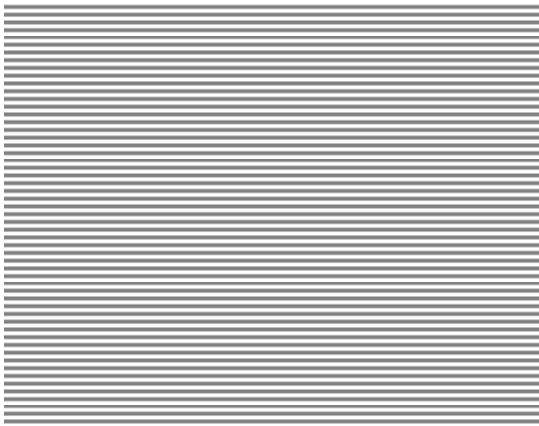
**REPORT OF RECOMMENDATIONS TO THE
IOWA SCHOOL FOR THE DEAF**

JUNE 30, 2006

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



David A. Vaudt, CPA
Auditor of State





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July 12, 2007

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

The Iowa School for the Deaf 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, 2006. 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.

This report is to inform you our audits of the Iowa School for the Deaf did not disclose any findings which we believe were necessary to report for the year ended June 30, 2006. We have, however, included on page 5 in this report certain unaudited financial and other information to report an average cost per student for the School for the five years ended June 30, 2006 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 School for the Deaf, citizens of the State of Iowa and other parties to whom the 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 School for the Deaf 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 Iowa School for the Deaf are listed on page 4 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
Charles J. Krogmeier, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa School for the Deaf

Staff

Questions or requests for further assistance should be directed to:

Ronald D. Swanson, CPA, Manager
Daniel L. Durbin, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Melissa M. Wellhausen, CPA, Staff Auditor
Shannan M. Hoffman, Assistant Auditor
Janet M. Tiefenthaler, Assistant Auditor

Iowa School for the Deaf

Average Cost per Student

(Unaudited)

Year ended June 30, 2006
with comparative figures for four preceding years

Year	Average Number of		Average Cost Per Student *
	Students	Employees	
2006	104	147	\$ 99,656 **
2005	104	152	93,180 **
2004	104	148	90,648 **
2003	113	147	86,363 **
2002	134	149	70,052 **

* For fiscal years 2006, 2005, 2004, 2003 and 2002, capital outlay for construction in progress totaling \$556,283, \$201,029, \$130,917, \$264,759 and \$1,269,838, respectively, paid by the Iowa School for the Deaf were removed from costs for purposes of this computation.

Years 2005 and 2004 were restated to exclude the capital outlay expenditures for construction in progress previously included for the calculation of average cost per student.

** Included in the average cost per student are expenditures for outreach services for which the costs have not been identified separately. During the year ended June 30, 2006, the School provided outreach services to 80 off campus students compared to 86, 87, 99 and 96 off campus students, respectively, in each of the preceding four years ended June 30, 2005.