



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE May 31, 2005

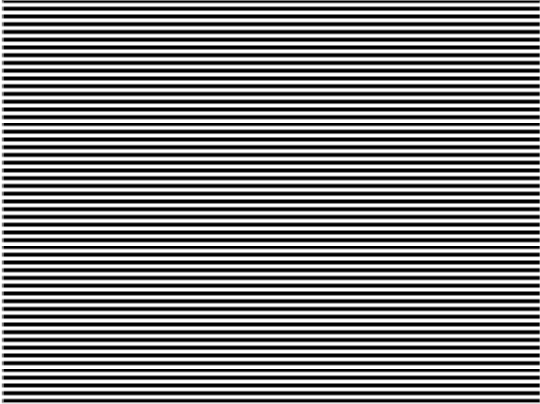
Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released a report on the Iowa Braille and Sight Saving School, Vinton, Iowa, for the year ended June 30, 2004.

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. For the year ended June 30, 2004, the average enrollment was 29 students and the average cost per student was \$150,080, compared to an average enrollment of 37 students and an average cost per student of \$111,241 for the prior year. During the year ended June 30, 2004, the School provided outreach services to 533 students compared to 582 students in the year ended June 30, 2003.

A copy of the report is available for review in the Office of Auditor of State.

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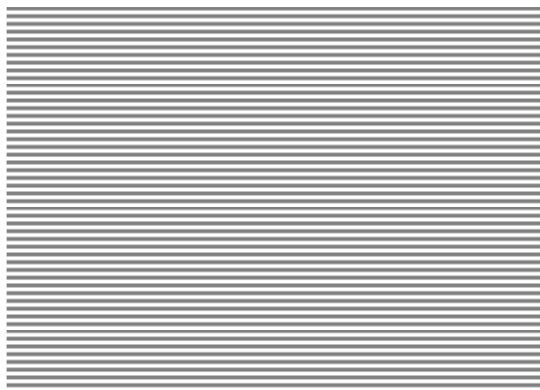
**REPORT OF RECOMMENDATIONS TO THE
IOWA BRAILLE AND SIGHT SAVING SCHOOL**

JUNE 30, 2004

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



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May 20, 2005

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, 2004. 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 Braille and Sight Saving School did not disclose any findings which we believe were necessary to report for the year ended June 30, 2004. We have, however, included in this report on page 5 certain unaudited financial and other information to report an average cost per student for the School for the five years ended June 30, 2004 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 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 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 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 Thomas J. Vilsack, Governor
Michael L. Tramontina, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa Braille and Sight Saving School

Staff

Staff:

Questions or requests for further assistance should be directed to:

Kay F. Dunn, CPA, Manager
Kip M. Druecker, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Cynthia R. Ellingson, CPA, Staff Auditor
Carmon K. Kutcher, Assistant Auditor

Iowa Braille and Sight Saving School

Average Cost per Student

(Unaudited)

Year ended June 30, 2004

with comparative figures for four preceding years

Year	Average Number of		Average Cost Per Student *
	Students	Employees	
2004	29	127	\$ 150,080 **
2003	37	121	111,241 **
2002	38	118	110,874 **
2001	34	122	116,314 **
2000	37	122	114,647

* Included in the average cost per student are expenditures for a significant amount of outreach services for which the costs have not been identified separately. During the year ended June 30, 2004, the School provided outreach services to 533 students compared to 582 students in the year ended June 30, 2003.

** For fiscal years 2004, 2003, 2002, 2001 and 2000, capital outlay for construction in progress totaling \$0, \$147,226, \$600,470, \$81,371 and \$0, respectively, paid by the Iowa Braille and Sight Saving School, were removed from costs for purposes of this computation.