



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE June 15, 2005

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, 2004.

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 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, 2004, the average enrollment was 104 students with an average cost per student of \$91,907, compared to an average enrollment of 113 students and an average cost per student of \$86,363 for the prior year. The increase in average cost per student is due to expenditures remaining fairly consistent and the average student enrollment declining.

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

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

JUNE 30, 2004

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



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David A. Vaudt, CPA
Auditor of State

July 7, 2005

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, 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 School for the Deaf did not disclose any findings which we believe were necessary to report for the year ended June 30, 2004. We have, however, included on page 5 of 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, 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 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 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 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 Thomas J. Vilsack, Governor
Michael L. Tramontina, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa School for the Deaf

Staff

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Manager
Daniel L. Durbin, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Corrinne M. Johnson, Assistant Auditor
Janet M. Tiefenthaler, Assistant Auditor
Bobbie J. Zediker, Assistant Auditor

Iowa School for the Deaf

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	104	148	\$ 91,907
2003	113	147	86,363 *
2002	134	149	70,052 *
2001	138	166	70,247 *
2000	138	165	68,468

* For fiscal years 2003, 2002 and 2001, capital outlay for construction in progress totaling \$264,759, \$1,269,838 and \$2,765,940, respectively, paid by the Iowa School for the Deaf were removed from costs for purposes of this computation.