

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

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

FOR RELEASE

November 21, 2022

Contact: Ernest Ruben
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa School for the Deaf, Council Bluffs, Iowa for the year ended June 30, 2021.

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, 2021, the average enrollment was 92 students with an average cost per student of \$110,937, compared to an average enrollment of 85 students and an average cost per student of \$120,868 for the prior year.

AUDIT FINDINGS:

Consistent with the prior year, Sand reported no findings pertaining to the Iowa School for the Deaf.

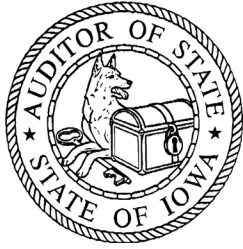
A copy of the report is available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

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

JUNE 30, 2021

Iowa School for the Deaf



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November 16, 2022

Members of the Board of Regents, State of Iowa and the Officials of the Iowa School for the Deaf
Council Bluffs, Iowa

To the Board Members and Officials:

I am pleased to submit to you this Report of Recommendations for the Iowa School for the Deaf for the year ended June 30, 2021. This report includes audit findings, if any, pertaining to the School's internal control and compliance which resulted from the fiscal year 2021 audits. This report also includes cost per student information required by Iowa Code Chapter 11.28.

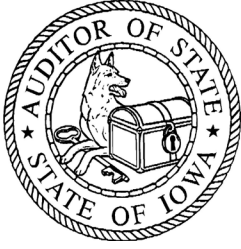
I appreciate the cooperation and courtesy extended by the officials and employees of Iowa School for the Deaf throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa School for the Deaf



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November 16, 2022

To the Members of the Board of Regents, State of Iowa and the Officials of the School for the Deaf:

The Iowa School for the Deaf is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021.

In addition to this report, we also prepare a separate report of recommendations pertaining to the 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 we believe were necessary to report for the year ended June 30, 2021.

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, 2021, 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 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 5 and they are available to discuss these matters with you.

A handwritten signature in cursive script, reading "Ernest H. Ruben, Jr.".

Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency

Report of Recommendations to the Iowa School for the Deaf

June 30, 2021

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No material weaknesses in internal control over financial reporting were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa School for the Deaf

June 30, 2021

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Deborah J. Moser, CPA, Manager
Tristan J. Swiggum, Staff Auditor

Other individuals who participated in the audits include:

Mackenzie L. Johnson, Assistant Auditor

Iowa School for the Deaf

Average Cost per Student

(Unaudited)

Year ended June 30, 2021

with comparative figures for the four preceding years

Total General Educational Fund expenditures	\$ 11,604,746
Deduct:	
Expenditures not related to teaching programs:	
Public service	\$ 749,370
Building repair	<u>649,182</u>
	<u>1,398,552</u>
Net expenditures for teaching programs	<u>\$ 10,206,194</u>
Full-time enrollment	92
Cost per student	\$ 110,937

Comparative enrollment statistics and cost per student for the year ended June 30, 2021 and the four previous years:

Year	Average Number of Students	Average Number of Employees	Cost per Student*
2020-2021	92	119	\$ 110,937 **
2019-2020	85	120	120,868 **
2018-2019	91	122	117,561 **
2017-2018	96	126	106,394 **
2016-2017	108	126	100,672 **

* For fiscal years 2021, 2020, 2019, 2018 and 2017, capital outlay for construction in progress or storm damage totaling \$649,182, \$410,551, \$264,555, \$594,227 and \$221,777, respectively, paid by the Iowa School for the Deaf were removed from costs for purposes of this computation.

** 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, 2021, the School provided outreach services to 20 off campus students compared to 0, 0, 0 and 8 off campus students, respectively, in each of the preceding four years.