



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

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

March 6, 2024

Auditor of State Rob Sand today released a report on the Iowa Educational Services for the Blind and Visually Impaired, Vinton, Iowa for the year ended June 30, 2022.

The School is governed by the Board of Regents, State of Iowa and provides 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, 2022, the School provided outreach services to 723 students and the average cost per student was \$13,066, compared to 621 students and an average cost per student of \$14,011 for the prior year.

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

###

**REPORT OF RECOMMENDATIONS TO THE
IOWA EDUCATIONAL SERVICES FOR THE BLIND AND VISUALLY IMPAIRED**

JUNE 30, 2022

Iowa Educational Services for the Blind and Visually Impaired



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

January 25, 2024

Iowa Educational Services for the Blind and Visually Impaired
Vinton, Iowa

To the Board Members of the Iowa Educational Services for the Blind and Visually Impaired:

I am pleased to submit to you the Report of Recommendations for Iowa Educational Services for the Blind and Visually Impaired for the year ended June 30, 2022. This report includes cost per student information required by Section 11.28 of the Code of Iowa.

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

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

Rob Sand
Auditor of State

Iowa Educational Services for the Blind and Visually Impaired



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

January 25, 2024

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

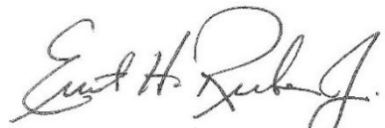
The Iowa Educational Services for the Blind and Visually Impaired is a part of the State of Iowa and, as such, has been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2022.

In addition to these reports, 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.

We have also included certain unaudited financial and other information on page 5 to report an average cost per student for the School for the five years ended June 30, 2022, 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 Educational Services for the Blind and Visually Impaired, citizens of the State of Iowa and other parties to whom the Iowa Educational Services for the Blind and Visually Impaired 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 Educational Services for the Blind and Visually Impaired 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 Educational Services for the Blind and Visually Impaired are listed on page 4 and they are available to discuss these matters with you.


Ernest H. Ruben, Jr., CPA
Chief 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 Educational Services for the Blind and Visually Impaired

June 30, 2022

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 Finding 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 Educational Services for the Blind and Visually Impaired

June 30, 2022

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Chief Deputy
Tiffany M. Ainger, CPA, Manager
Jared A. Marshall, Staff Auditor

Other individuals who participated in the audits include:

Amila Tursunovic, Assistant Auditor
Seth W. Franklin, Intern Auditor

Iowa Educational Services for the Blind and Visually Impaired

Average Cost per Student
(Unaudited)

Year ended June 30, 2022
with comparative figures for the four preceding years

Total General Education Fund expenditures		\$ 9,522,163
Deduct:		
Expenditures not related to teaching programs:		
Building repair	\$ 44,484	
Scholarships	31,250	<u>75,734</u>
Net expenditures for teaching programs		<u>\$ 9,446,429</u>
Full-time enrollment		<u>723</u>
Cost per student 2021-2022		<u>\$ 13,066</u>

Comparative enrollment statistics and cost per student for the year ended June 30, 2022 and the four previous years:

Year	Average Number of Employees	Average Number of Students	Average Cost Per Student
2021-2022	82	723*	\$ 13,066
2020-2021	78	621	14,011
2019-2020	78	620	14,935
2018-2019	79	623	14,745
2017-2018	79	661	12,963

For fiscal years 2022 through 2018, expenditures related to outreach services exclude expenditures related to construction in progress and costs associated with the space leased by Americorps, which total \$44,484, \$11,944, \$106,164, \$90,610 and \$599,890, respectively.

* Beginning in fiscal year 2022, certain students were included in the Average Number of Students count that previously were not.