

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

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

June 6, 2024

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, 2023.

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, 2023, the average enrollment was 101 students with an average cost per student of \$115,100, compared to an average enrollment of 86 students and an average cost per student of \$126,637 for the prior year.

AUDIT FINDINGS:

Sand reported no findings related to the Iowa School for the Deaf.

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

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

JUNE 30, 2023

Iowa School for the Deaf



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May 31, 2024

To: The Members of the Board of Regents, State of Iowa and the Officials of the
Iowa School for the Deaf:
Mckenzie Snow, Director of the Iowa Department of Education:

I am pleased to submit to you this Report of Recommendations for the Iowa School for the Deaf for the year ended June 30, 2023. This report includes findings, if any, pertaining to internal control and compliance which resulted from the fiscal year 2023 audits. This report also includes cost per student information required by the Iowa Code Chapter 11.28.

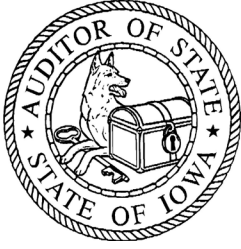
I appreciate the cooperation and courtesy extended by the officials and employees of Iowa School for the Deaf throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand
Auditor of State

Iowa School for the Deaf



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May 31, 2024

To: The Members of the Board of Regents, State of Iowa and the Officials of the
Iowa School for the Deaf:
Mckenzie Snow, Director of the Iowa Department of Education:

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, 2023.

In addition to these reports, we 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, 2023.

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, 2023, 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.

Brian R. Brustkern, 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, 2023

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 matters 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, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Deborah J. Moser, CPA, Manager
Tristan J. Swiggum, Senior Auditor
Matthew W. Beerman, Staff Auditor

Other individuals who participated in the audits include:

Kimberly L. Behrens, Staff Auditor
Miranda L. Hoch, Staff Auditor
Anthony G. Puetsch, Assistant Auditor

Iowa School for the Deaf

Average Cost per Student

(Unaudited)

Year ended June 30, 2023

with comparative figures for the four preceding years

Total General Educational Fund expenditures	\$ 15,107,405
Deduct:	
Expenditures not related to teaching programs:	
Public service	\$ 1,101,282
Building repair	<u>2,381,003</u>
	<u>3,482,285</u>
Net expenditures for teaching programs	<u>\$ 11,625,120</u>
Full-time enrollment	101
Cost per student	\$ 115,100

Comparative enrollment statistics and cost per student for the year ended June 30, 2023 and the four previous years:

Year	Average Number of Students	Average Number of Employees	Cost per Student*
2022-2023	101	116	\$ 115,100 **
2021-2022	86	118	126,637 **
2020-2021	92	119	110,937 **
2019-2020	85	120	120,868 **
2018-2019	91	122	117,561 **

* For fiscal years 2023, 2022, 2021, 2020, and 2019, capital outlay for construction in progress or storm damage totaling \$2,381,003, \$4,279,510, \$649,182, \$410,511 and \$264,555, 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, 2023, the School provided outreach services to 16 off campus students compared to 12, 20, 0 and 0 off campus students, respectively.