



**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

**NEWS RELEASE**

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

September 5, 2024

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Auditor of State Rob Sand today released a report on the Iowa Educational Services for the Blind and Visually Impaired, Council Bluffs, Iowa for the year ended June 30, 2023.

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, 2023, the School provided outreach services to 734 students and the average cost per student was \$12,276, compared to 723 students and an average cost per student of \$13,066 for the prior year.

**AUDIT FINDINGS**

Sand reported one finding related to the Iowa Educational Services for the Blind and Visually Impaired. The finding is on page 3 of this report. Sand recommended the School comply with the Iowa Legislative Acts related to the maximum number of full-time equivalent positions. The School's response to the recommendation is included in the report.

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 EDUCATIONAL SERVICES FOR THE  
BLIND AND VISUALLY IMPAIRED**

**JUNE 30, 2023**

**Iowa Educational Services for the Blind and Visually Impaired**



**OFFICE OF AUDITOR OF STATE**  
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Rob Sand  
Auditor of State

August 28, 2024

To: The Members of the Board of Regents, State of Iowa and the Officials of the  
Iowa Educational Services for the Blind and Visually Impaired:  
McKenzie Snow, Director of the Iowa Department of Education:

I am pleased to submit to you this Report of Recommendations for the Iowa Educational Services for the Blind and Visually Impaired 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 Iowa Code Chapter 11.28.

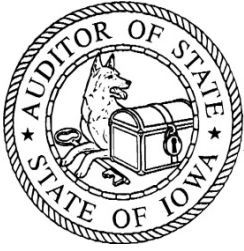
I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Educational Services for the Blind and Visually Impaired throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

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**



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August 28, 2024

To: The Members of the Board of Regents, State of Iowa and the Officials of the  
Iowa Educational Services for the Blind and Visually Impaired:  
McKenzie Snow, Director of the Iowa Department of Education:

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, 2023.

In conducting our audits, we became aware of an item concerning the School's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. We believe you should be aware of this recommendation, which pertains to the School's statutory requirements and other matters. This recommendation has been discussed with School personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the School's response, we did not audit the School's response and, accordingly, we express no opinion on it.

We have also included certain unaudited financial and other information on page 5 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 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.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

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 Educational Services for the Blind and Visually Impaired

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 Finding Related to Internal Control:**

No matters were noted.

**Finding Related to Statutory Requirements and Other Matters:**

Iowa Code Compliance – The 2022 Iowa Legislative Acts, Chapter 1149 appropriated from the general fund of the State of Iowa to the Iowa Educational Services for the Blind and Visually Impaired for the fiscal year beginning July 1, 2022 and ending June 30, 2023 a specific dollar amount to be used for salaries, support, maintenance, and miscellaneous purposes and also established a limit of full-time equivalent positions of not more than 56. During fiscal year 2023, the average number of full-time equivalent positions employed by the School and paid from the School's general fund exceeded the amount allowed by 8 positions.

Recommendation – The School should take steps to comply with the maximum allowable full-time positions as set by the Iowa Legislative Acts.

Response – The Iowa Braille and Sight Saving School contracts with the 9 Iowa AEA's and the Des Moines Public Schools for Teacher of the Visually Impaired and Orientation and Mobility services. This placed us over the FTE listed in the legislation – the faculty are IBSSS employees, but the salary and benefits are paid back to the school through the contracts.

Conclusion – Response acknowledged. The School should take steps to comply with the maximum allowable full-time positions as set by the Iowa Legislative Acts.

Report of Recommendations to the  
Iowa Educational Services for the Blind and Visually Impaired

June 30, 2023

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Suzanne R. Dahlstrom, CPA, Manager  
Brandon L. Weddell, Staff Auditor

Other individuals who participated in the audits include:

Bryce L. Rasmussen, Assistant Auditor



Iowa Educational Services for the Blind and Visually Impaired

Average Cost per Student

(Unaudited)

Year ended June 30, 2023  
with comparative figures for the four preceding years

Total General Education Fund expenditures		\$ 9,084,345
Deduct:		
Expenditures not related to teaching programs:		
Capital outlay	\$ 45,190	
Scholarships	28,750	73,940
Net expenditures for teaching programs		<u>\$ 9,010,405</u>
Full-time enrollment		<u>734</u>
Cost per student 2022-2023		<u>\$ 12,276</u>

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

Year	Average Number of Employees	Average Number of Students*	Average Cost Per Student**
2022-2023	83	734	\$ 12,276
2021-2022	82	723	13,066
2020-2021	78	621	14,011
2019-2020	78	620	14,935
2018-2019	79	623	14,745

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

\*\* For fiscal years 2021 through 2019, capital outlay for construction in progress and costs associated with the space leased by AmeriCorps totaling \$11,944, \$106,164 and \$90,610, respectively, paid by the Iowa Educational Services for the Blind and Visually Impaired were removed from outreach services for purposes of this computation.