



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE

August 9, 2007

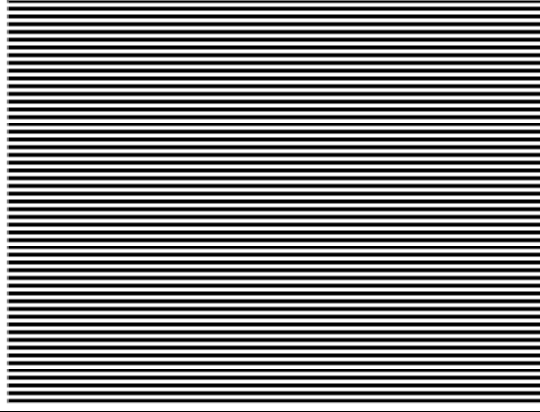
Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released a report on the Iowa Braille and Sight Saving School, Vinton, Iowa, for the year ended June 30, 2006.

The School is governed by the Board of Regents, State of Iowa and provides residential and day school educational programs for visually impaired youth, as well as a variety of resource services for mainstreamed students. For the year ended June 30, 2006, the average enrollment was 31 students and the average cost per student was \$147,967, compared to an average enrollment of 32 students and an average cost per student of \$130,054 for the prior year. During the year ended June 30, 2006, the School provided outreach services to 510 students compared to 545 students in the year ended June 30, 2005.

A copy of the report is available for review at the Iowa Braille and Sight Saving School, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

###

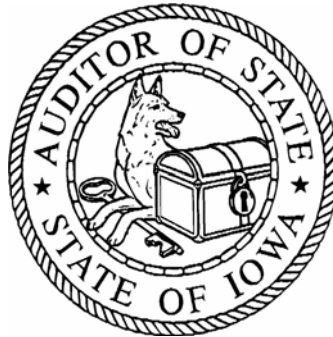


**REPORT OF RECOMMENDATIONS TO THE
IOWA BRAILLE AND SIGHT SAVING SCHOOL**

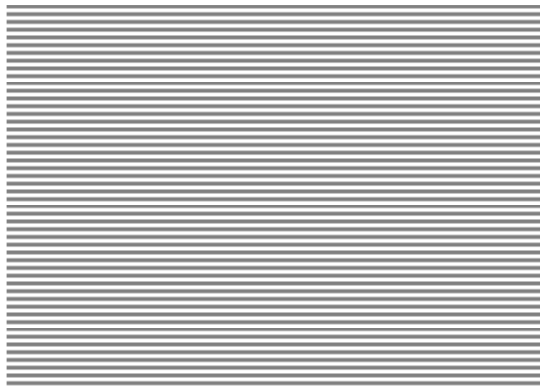
JUNE 30, 2006

Office of
**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



**David A. Vaudt, CPA
Auditor of State**





OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

August 6, 2007

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

The Iowa Braille and Sight Saving School 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, 2006. 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 Braille and Sight Saving School did not disclose any findings which we believe were necessary to report for the year ended June 30, 2006. We have, however, included in this report on page 5 certain unaudited financial and other information to report an average cost per student for the School for the five years ended June 30, 2006 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 Braille and Sight Saving School, citizens of the State of Iowa and other parties to whom the Iowa Braille and Sight Saving 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 Braille and Sight Saving School 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 Braille and Sight Saving School 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 Chester J. Culver, Governor
Charles J. Krogmeier, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa Braille and Sight Saving School

Staff

Staff:

Questions or requests for further assistance should be directed to:

Kay F. Dunn, CPA, Manager
Bradley A. Meisterling, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Scott G. Anderson, Assistant Auditor
Michael R. Field, Assistant Auditor
James R. Wittenwyler, Assistant Auditor

Iowa Braille and Sight Saving School

Average Cost per Student

(Unaudited)

Year ended June 30, 2006

with comparative figures for four preceding years

Year	Average Number of		Average Cost Per Student *
	Students	Employees	
2006	31	128	\$ 147,967 **
2005	32	126	130,054 **
2004	29	127	150,080 **
2003	37	121	111,241 **
2002	38	118	110,874 **

* Included in the average cost per student are expenditures for a significant amount of outreach services for which the costs have not been identified separately. For fiscal years 2006, 2005, 2004 and 2003 the School provided outreach services to 510, 545, 533 and 582 students, respectively.

** For fiscal years 2006, 2005, 2004, 2003 and 2002, capital outlay for construction in progress totaling \$697,570, \$296,306, \$0, \$147,226, and \$600,470, respectively, paid by the Iowa Braille and Sight Saving School, were removed from costs for purposes of this computation.