



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

David A. Vaudt, CPA  
Auditor of State

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Des Moines, Iowa 50319-0006

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**NEWS RELEASE**

FOR RELEASE

July 6, 2012

Contact: Andy Nielsen  
515/281-5834

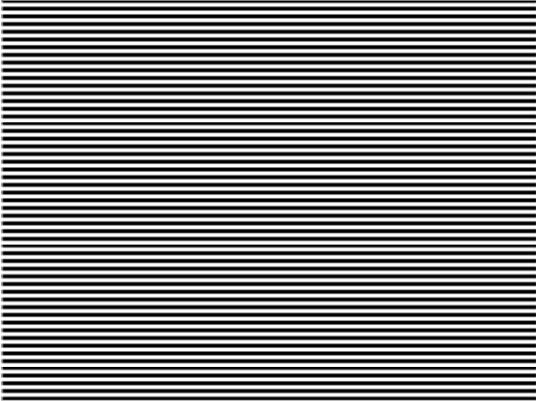
Auditor of State David A. Vaudt today released a report on the Iowa School for the Deaf, Council Bluffs, Iowa for the year ended June 30, 2011.

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, 2011, the average enrollment was 108 students with an average cost per student of \$99,970, compared to an average enrollment of 109 students and an average cost per student of \$97,609 for the prior year. During the year ended June 30, 2011, the School provided outreach services to 31 off campus students compared to 29 off campus students during the year ended June 30, 2010.

A copy of the report is available for review at the Iowa School for the Deaf, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1261-8050-BR00.pdf>.

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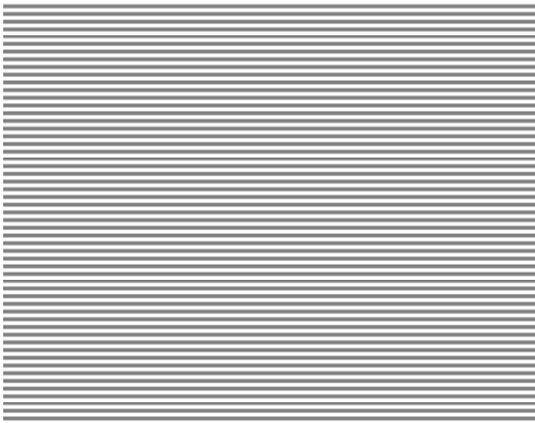
**REPORT OF RECOMMENDATIONS TO THE  
IOWA SCHOOL FOR THE DEAF**

**JUNE 30, 2011**

Office of  
**AUDITOR  
OF STATE**  
State Capitol Building • Des Moines, Iowa



**David A. Vaudt, CPA**  
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June 29, 2012

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

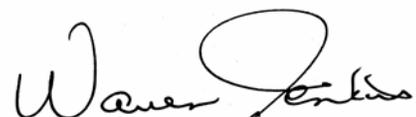
The Iowa School for the Deaf is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2011.

This report is to inform you our audits of Iowa School for the Deaf did not disclose any findings which we believe were necessary to report for the year ended June 30, 2011. We have, however, 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, 2011, 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 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 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 Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa School for the Deaf

Staff

Questions or requests for further assistance should be directed to:

Ronald D. Swanson, CPA, Manager  
Dorothy O. Stover, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Brooke A. Lytle, Assistant Auditor  
Daniel J. Mikels, Assistant Auditor  
Michael T. Bunkers, Assistant Auditor

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Iowa School for the Deaf

Average Cost per Student

(Unaudited)

Year ended June 30, 2011  
with comparative figures for the four preceding years

Year	Average Number of		Average Cost Per Student *
	Students	Employees	
2011	108	128	\$ 99,970 **
2010	109	133	97,609 **
2009	111	141	101,347 **
2008	110	146	101,047 **
2007	109	145	99,382 **

\* For fiscal years 2011, 2010, 2009, 2008 and 2007, capital outlay for construction in progress totaling \$394,742, \$583,987, \$436,822, \$63,178 and \$285,908, 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, 2011, the School provided outreach services to 31 off campus students compared to 29, 52, 61 and 71 off campus students, respectively, in each of the preceding four years ended June 30, 2010.