

### OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Mary Mosiman, CPA Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

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

**NEWS RELEASE** 

		Contact: Andy Nielsen
FOR RELEASE	June 9, 2014	515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa School for the Deaf, Council Bluffs, Iowa for the year ended June 30, 2013.

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, 2013, the average enrollment was 106 students with an average cost per student of \$94,388, compared to an average enrollment of 101 students and an average cost per student of \$94,529 for the prior year. During the year ended June 30, 2013, the School did not provide outreach services to off campus students compared to providing outreach services to 27 off campus students during the year ended June 30, 2012.

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 <a href="http://auditor.iowa.gov/reports/1461-8050-BR00.pdf">http://auditor.iowa.gov/reports/1461-8050-BR00.pdf</a>.

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**JUNE 30, 2013** 

# AUDITOR OF STATE

State Capitol Building • Des Moines, Iowa



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June 3, 2014

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, 2013.

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, 2013. 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, 2013, 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.

WARREN G. ENKINS, 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:

Timothy D. Houlette, CPA, Manager Daniel J. Mikels, Staff Auditor Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Thomas S. Hebert, Staff Auditor Benjamin P. James, Assistant Auditor Elizabeth A. Shaw, Assistant Auditor Brandon A. Soda, Assistant Auditor

#### Iowa School for the Deaf

#### Average Cost per Student

#### (Unaudited)

## Year ended June 30, 2013 with comparative figures for the four preceding years

		Average Number of			
Year	Students	Employees		Student *	
2013	106	118	\$	94,388 **	
2012	101	118		94,529 **	
2011	108	128		99,970 **	
2010	112	133		97,609 **	
2009	111	141		101,347 **	

- \* For fiscal years 2013, 2012, 2011, 2010 and 2009, capital outlay for construction in progress or storm damage totaling \$493,237, \$1,298,851, \$394,742, \$583,987 and \$436,822, 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, 2013, the School did not provide outreach services to any off campus students compared to 27, 31, 29 and 52 off campus students, respectively, in each of the preceding four years ended June 30, 2012.