



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

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Auditor of State

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NEWS RELEASE

Contact: Ernest Ruben
515/281-5834

FOR RELEASE

April 21, 2023

The Office of Auditor of State today released a report on the Iowa Braille and Sight Saving School, Vinton, Iowa for the year ended June 30, 2021.

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, 2021, the School provided outreach services to 621 students and the average cost per student was \$14,011, compared to 620 students and an average cost per student of \$14,935 for the prior year.

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 BRAILLE AND SIGHT SAVING SCHOOL**

JUNE 30, 2021

Iowa Braille and Sight Saving School



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April 5, 2023

Iowa Braille and Sight Saving School
Vinton, Iowa

To the Board Members of the Iowa Braille and Sight Saving School:

I am pleased to submit to you the Report of Recommendations for Iowa Braille and Sight Saving School for the year ended June 30, 2021. This report includes cost per student information required by Section 11.28 of the Code of Iowa.

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

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa Braille and Sight Saving School



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April 5, 2023

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 Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2021.

In addition to these reports, we also 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.

We have also included certain unaudited financial and other information on page 5 to report an average cost per student for the School for the five years ended June 30, 2021, 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 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 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 Braille and Sight Saving School are listed on page 4 and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr." with a stylized flourish at the end.

Ernest H. Ruben, Jr., 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 Braille and Sight Saving School

June 30, 2021

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 material weaknesses in internal control over financial reporting were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the
Iowa Braille and Sight Saving School

June 30, 2021

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Tiffany M. Ainger, CPA, Manager
Craig S. Miller, Staff Auditor

Other individuals who participated in the audits include:

Christopher L. Poague, Staff Auditor
Kerillos M. Hana, Staff Auditor
Jared A. Marshall, Assistant Auditor

Iowa Braille and Sight Saving School

Average Cost per Student

(Unaudited)

Year ended June 30, 2021
with comparative figures for the four preceding years

| | | |
|--|---------------|---------------------|
| Total General Education Fund expenditures | | \$ 8,750,464 |
| Deduct: | | |
| Expenditures not related to teaching programs: | | |
| Building repair | \$ 11,944 | |
| Scholarships | <u>37,500</u> | <u>49,444</u> |
| Net expenditures for teaching programs | | <u>\$ 8,701,020</u> |
| Full-time enrollment | | <u>621</u> |
| Cost per student 2020-2021 | | <u>\$ 14,011</u> |

Comparative enrollment statistics and cost per student for the year ended June 30, 2021 and the four previous years:

| Year | Average Number of Employees | Average Number of Students | Average Cost Per Student |
|-----------|-----------------------------------|----------------------------------|--------------------------------|
| 2020-2021 | 78 | 621 | \$ 14,011 |
| 2019-2020 | 78 | 620 | 14,935 |
| 2018-2019 | 79 | 623 | 14,745 |
| 2017-2018 | 79 | 661 | 12,963 |
| 2016-2017 | 75 | 669 | 11,942 |

For fiscal years 2021 through 2017, expenditures related to outreach services exclude expenditures related to construction in progress and costs associated with the space leased by Americorps, which total \$11,944, \$106,164, \$90,610, \$599,890 and \$729,249, respectively.