

REPORT SUMMARY

Montana School for the Deaf and Blind

This audit report contains the results of our financial-compliance audit of the Montana School for the Deaf and Blind (school) for the two fiscal years ended June 30, 2008. The recommendation in this report is related to noncompliance with state accounting policy. The prior audit report contained no recommendations to the school.

We issued an unqualified opinion on the financial schedules contained in this report. The reader may rely on the financial information presented in the financial schedules and the supporting data on the state's accounting system.

The listing below serves as a means of summarizing the recommendation contained in the report, the school's response thereto, and a reference to the supporting comments.

Recommendation #1

| | |
|--|-----|
| We recommend the school implement procedures for monitoring and testing its internal control procedures..... | 3 |
| School Response: Concur | B-3 |