

FINANCIAL-COMPLIANCE AUDIT

Montana School for the Deaf and Blind
For the Two Fiscal Years Ended June 30, 2012

DECEMBER 2012

12-22A

REPORT SUMMARY

The Montana School for the Deaf and Blind (school) provides services to sensory impaired infants, toddlers, and school aged children through their campus facility in Great Falls and their outreach program that works with individuals in school districts across the state.

Context

At the end of fiscal year 2011-12, the school was providing instruction for 61 hearing and visually impaired students through the Great Falls campus, as well as providing residential living and health services for 26 of those students. Through the school’s outreach program, they were also providing consultation and technical assistance to the families, teachers, and administrators of more than 519 sensory impaired infants, toddlers, and school aged children across the state.

Recommendation Concurrence	
Concur	1
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

For fiscal year 2011-12, the school had approximately \$6.5 million of budgeted expenditures. In fiscal years 2010-11 and 2011-12, the school’s foundation provided \$189,658 and \$182,358, respectively, in support of student activities and supply purchases.

Results

Our audit includes one audit recommendation. The school receives federal grant funding from the Office of Public Instruction for school nutrition and special education programs. The school improperly classified the monies as direct federal revenue instead of a transfer-in.

For a complete copy of the report (12-22A) or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to lad@mt.gov; or check the web site at <http://leg.mt.gov/audit>
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