

FINANCIAL-COMPLIANCE AUDIT

Montana School for the Deaf and Blind  
For the Two Fiscal Years Ended June 30, 2014

NOVEMBER 2014

14-22B

REPORT SUMMARY

The Montana School for the Deaf and the Blind promotes and provides free and appropriate educational opportunities statewide for children ages birth to twenty-one who are deaf, hard of hearing, blind, low vision, and deaf-blind.

## Context

The Montana School for the Deaf and the Blind (MSDB) has developed two different ways to meet the educational needs of Montana's deaf and blind children of all ages. On the Great Falls campus, MSDB provides specialized instruction and an education for deaf and blind students with the goal to prepare students for independent, successful lives. In addition, MSDB serves as a statewide resource center for parents of children with vision or hearing loss and for school districts that serve deaf and blind students. Upon request, MSDB assists school districts, ensuring that services and programs for their deaf and blind students are appropriate. MSDB consultants also provide early intervention services in the homes of infants and toddlers with vision or hearing loss. MSDB is governed by the Montana Board of Public Education, which sets requirements for public education in the state.

Total revenues collected by MSDB were approximately \$535,000 and \$480,000 in fiscal years 2013 and 2014, respectively. Primary revenues sources include transfers-in comprised of the school's permanent fund earnings from the Department of Natural Resources and Conservation and federal subawards from the Office of Public Instruction.

In fiscal years 2013 and 2014, total annual expenditures approximated \$6.3 million and \$7 million, respectively. Approximately 85 percent of the school's annual expenditures are composed of personal services. State funding is supplemented by funding from the Montana School for the Deaf & Blind Foundation.

## Results

We focused our audit effort primarily on reviewing these revenue and expenditure activities. We also reviewed the additions and reductions to property held in trust in the agency fund which represents student funds that can be withdrawn throughout the year for miscellaneous purchases. Throughout the audit, we reviewed and tested the department's control systems and determined compliance with selected state laws and regulations. There are no recommendations resulting from our audit.

For a complete copy of the report (14-22B) or for further information, contact the  
Legislative Audit Division at 406-444-3122; e-mail to [lad@mt.gov](mailto:lad@mt.gov); or check the web site at  
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