New Jersey State Legislature
Office of Legislative Services
Office of the State Auditor

Marie H. Katzenbach School for the Deaf

July 1, 1995 to May 28, 1997

Richard L. Fair
State Auditor
The Honorable Christine Todd Whitman  
Governor of New Jersey

The Honorable Donald T. DiFrancesco  
President of the Senate

The Honorable Jack Collins  
Speaker of the General Assembly

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services

Enclosed is our report on the audit of the Marie H. Katzenbach School for the Deaf, for the period July 1, 1995 to May 28, 1997.

If you would like a personal briefing, please call me at (609) 292-3700.

Richard L. Fair  
State Auditor  
July 10, 1997
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Marie H. Katzenbach School for the Deaf

Scope

We have completed an audit of the Marie H. Katzenbach School for the Deaf, for the period July 1, 1995 to May 28, 1997. Our audit included financial activities accounted for in the state’s General Fund and special revenue funds.

Total expenditures of the agency during the twenty-three month audit period were approximately $18.2 million. The prime responsibility of the Marie H. Katzenbach School for the Deaf, is to provide preschool, elementary, middle and comprehensive high school programs for deaf and multiple handicapped children whose primary handicap is deafness. Revenues of the school totaled approximately $12.6 million during our audit period, with the major component of revenue being tuitions paid by various school districts.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the programs of the Marie H. Katzenbach School for the Deaf, were reasonable and were recorded properly in the accounting systems.

This audit was conducted pursuant to the State Auditor’s responsibilities as set forth in Article VII, Section 1, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller, and Policies of the school. Provisions that we considered significant were documented and compliance with those requirements was verified by interview, observation and through
our samples of financial transactions. We also read the budget message, reviewed financial trends, and interviewed personnel to obtain an understanding of the programs and the internal control.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Large dollar transactions were examined. Other transactions were randomly selected.

Conclusions

We found that the financial transactions included in our testing were related to the school’s programs, were reasonable, and were recorded properly in the accounting systems.