



WISCONSIN LEGISLATIVE AUDIT BUREAU LETTER REPORT SUMMARY

August 2002

REVIEWS OF MEDICAL COLLEGE OF WISCONSIN AND MARQUETTE UNIVERSITY SCHOOL OF DENTISTRY

As required by state statutes, we have completed three limited-scope fiscal and compliance reviews: one related to the Medical College of Wisconsin, and two related to the Marquette University School of Dentistry.

The Medical College received nearly \$8.0 million in general purpose revenue (GPR) for tuition aid in fiscal years (FYs) 1999-2000 and 2000-01, and \$6.7 million in GPR for the development and operation of its family practice residency program. In the same period, the Marquette School of Dentistry received approximately \$1.2 million annually in tuition aid for Wisconsin residents enrolled in its undergraduate dental education program, as well as \$5.6 million in GPR to provide dental services to low-income individuals at clinics throughout Wisconsin.

The Medical College Complied with Statutory Requirements, but We Question Some Costs

The Medical College has complied with statutory requirements related to tuition aid but has not claimed all available state tuition funds in each of the past three years. Medical College staff note that steps have been taken to improve the future utilization of state funding. Although minority enrollment declined significantly after academic year 1998-99, the statutory goal that minority students represent 5 percent of total enrollment was met during the period of our review.

We also reviewed a selection of expenditures incurred by the Medical College's family practice residency program. Although none of these expenditures were expressly prohibited under state statutes, we question the reasonableness of costs totaling \$13,420 because they may be considered excessive or inappropriate entertainment expenditures. We encourage the Medical College to ensure that in the future, state-funded expenditures for the family practice residency program be reasonable and consistent with general purchasing guidelines for state agencies.

[full letter report, PDF file \(64B\)](#) This file requires [Adobe Acrobat](#)

Marquette Complied with Statutory Requirements, but a Dental Clinic Deficit Is Increasing

The Marquette University School of Dentistry complied with statutory, grant, and contractual requirements and spent state funds appropriately. However, minority enrollment has also declined, although statutory goals continue to be met. [full letter report, PDF file \(77KB\)](#) This file requires [Adobe Acrobat](#)

Because the dental clinics have expanded their services, and because of a change in the way Marquette University allocates costs, dental clinic expenditures exceeded revenues by nearly \$4.3 million in FY 2000-01. The clinics' future financial condition may be affected by the construction of a new dental school facility, the continued expansion of services, and increasing patient fees.

[full report, PDF file \(78KB\)](#)
