

Letter Report

Dental Education Contract
Marquette University School of Dentistry

September 2011



Legislative Audit Bureau

22 E. Mifflin St., Ste. 500, Madison, Wisconsin 53703-4225 ■ (608) 266-2818

Fax: (608) 267-0410 ■ Web site: www.legis.wisconsin.gov/lab

Toll-free hotline: 1-877-FRAUD-17



STATE OF WISCONSIN

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Joe Chrisman
Interim State Auditor

September 29, 2011

Senator Robert Cowles and
Representative Samantha Kerkman, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Cowles and Representative Kerkman:

As required by s. 39.46, Wis. Stats., we have completed a limited-scope review of the dental education contract between the State of Wisconsin and the Marquette University School of Dentistry for fiscal year (FY) 2008-09 and FY 2009-10. During that two-year period, the State expended nearly \$2.8 million in general purpose revenue to provide tuition aid for Wisconsin residents enrolled in the undergraduate dental education program. Individuals were awarded \$8,753 in FY 2008-09 and \$8,665 in FY 2009-10.

Overall, we found that Marquette University was in compliance with its contract and with requirements set forth in s. 39.46, Wis. Stats. The funds were spent only for the undergraduate dental school program, Wisconsin residents were targeted for program enrollment, and minority enrollment was promoted.

We also confirmed that the students for whom tuition aid was claimed had been certified by the Higher Educational Aids Board as Wisconsin residents and were eligible to receive this aid. In the course of that work, we identified one instance in which a student who received tuition aid during FY 2009-10 later withdrew from school, and Marquette University failed to return the tuition aid as required. In response to our inquiries, Marquette University staff reviewed all student withdrawals from FY 2006-07 through FY 2008-09, identified one additional exception, and appropriately returned tuition aid that had been received for these two students to the Higher Educational Aids Board. Marquette University subsequently implemented procedures to ensure tuition aid payments are properly returned in the event of future student withdrawals, and we will evaluate those procedures during our next review.

We appreciate the courtesy and cooperation extended to us by Marquette University staff during our review.

Respectfully submitted,

Joe Chrisman
Interim State Auditor

JC/BB/ss

DENTAL EDUCATION CONTRACT

Since 1973, the State has provided tuition aid to Wisconsin residents studying at the Marquette University School of Dentistry. As authorized under s. 20.235(1)(d), Wis. Stats., and in accordance with the terms of a contract between Marquette University and the Higher Educational Aids Board, the State provides a per capita aid payment for a prescribed maximum number of full-time students in the undergraduate dental education program who are Wisconsin residents. Students are eligible to receive aid for a maximum of five years, and the Higher Educational Aids Board certifies their residency status.

As required by s. 39.46(1), Wis. Stats., the Legislative Audit Bureau reviews the Marquette University School of Dentistry's compliance with provisions of the dental education contract and with various statutory requirements. For fiscal year (FY) 2008-09 and FY 2009-10, we tested residency and enrollment status to ensure the dental students for whom Marquette University claimed tuition assistance were Wisconsin residents and received assistance for no more than five years. We also examined expenditures charged to the contract account to ensure that funds provided by the State had been spent solely for the undergraduate dental education program. In addition, we reviewed the School of Dentistry's admissions policies to ensure they were consistent with statutory guidelines and promoted minority student access.

Tuition Aid

For the two-year period we reviewed, the Legislature appropriated nearly \$2.8 million in general purpose revenue (GPR) for tuition aid. The per capita aid payment was reduced from \$8,753 in FY 2008-09 to \$8,665 in FY 2009-10 as part of the State's effort to address budgetary shortfalls, but the maximum number of students for whom aid could be claimed was 160 in both years.

We reviewed the residency status of students claimed for tuition aid by the School of Dentistry and evaluated the effectiveness of systems for monitoring tuition payments and aid claims. Overall, we found that both the Higher Educational Aids Board and Marquette University staff have ensured that tuition aid for academic years 2008-09 and 2009-10 was paid only for eligible students, and the students for whom the School of Dentistry claimed tuition aid met eligibility criteria.

In both years, 160 eligible students received tuition aid. However, we found that after one student who received tuition aid during FY 2009-10 withdrew from school, Marquette University failed to return \$4,333 in tuition aid to the State. Marquette University staff therefore reviewed all student withdrawals from FY 2006-07 through FY 2008-09. One additional exception was identified and, in May 2011, Marquette University returned \$8,709 in tuition aid that had been received for these two students to the Higher Educational Aids Board. Marquette University subsequently implemented procedures to ensure tuition aid

payments are properly returned to the State in the event of future student withdrawals, and we will evaluate these procedures during our next review.

The dental education contract stipulates that tuition aid will be used to fund undergraduate dental education. We reviewed expenditures incurred during FY 2008-09 and FY 2009-10 and determined that the School of Dentistry had complied with the contract and had spent funds provided by the State solely on undergraduate dental education.

Resident Admissions and Minority Enrollment

Statutes require the School of Dentistry to develop an admissions policy that gives Wisconsin residents preference in admissions in return for receiving aid from the State. Marquette University staff noted that they actively recruit resident applicants by visiting several Wisconsin universities. Our review of admissions procedures found the School of Dentistry gave preference by enrolling a larger percentage of applicants who were Wisconsin residents than non-residents. For example, for the 2009-10 academic year, 25.0 percent of the 196 Wisconsin residents who applied as first-year students were accepted into the School of Dentistry, compared to only 2.6 percent of 2,850 nonresident applicants.

The dental education contract and s. 39.46(2)(g), Wis. Stats., require the School of Dentistry to “make every effort to ensure that at least 5 percent of the total enrollment of the school consists of minority students,” but neither the contract nor statutes define “minority student” for this purpose. We therefore referred to s. 39.44, Wis. Stats., which relates to grants to minority undergraduate students in institutions of higher education, and s. 39.40, Wis. Stats., which relates to the minority teacher loan program. Both define minority students as individuals who are African American; Hispanic; Native American; and former citizens of Laos, Vietnam, or Cambodia and their descendants.

The School of Dentistry does not have information available concerning the number of students from or having ancestors from Laos, Vietnam, or Cambodia. However, as shown in Table 1, based on the number of students who identified themselves as African American, Hispanic, or Native American, minority enrollment at the School of Dentistry has exceeded the statutory goal in each of the past five years.

Table 1

Minority Enrollment
(by academic year)

	2005-06	2006-07	2007-08	2008-09	2009-10
African American	8	11	8	10	10
Hispanic	19	17	17	15	18
Native American	4	2	2	4	4
Laotian, Vietnamese, or Cambodian ¹	–	–	–	–	–
Total Minority Students	31	30	27	29	32
Total Enrollment	320	318	319	320	319
Percentage of Total Enrollment	9.7%	9.4%	8.5%	9.1%	10.0%

¹ Information concerning this group of students was not readily available.

Marquette University staff indicate that the School of Dentistry continues its efforts to recruit minority students throughout Wisconsin, as well as from college campuses nationwide. The School of Dentistry indicates that to enlarge the pool of qualified minority applicants who are Wisconsin residents, it participates in local high school and middle school programs that focus on minorities and dental education.

