

PERFORMANCE AUDIT REPORT

Tuition Waivers and Student Stipends
Report No. 3035

March 20, 2015

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March 20, 2015

Honorable Jack Dalrymple, Governor

Members of the North Dakota Legislative Assembly

We are pleased to submit this performance audit report on aspects of North Dakota University System Tuition Waivers and Student Stipends. This report contains the results of our review of policies and procedures and the 12 specific areas included in the motion passed by the Legislative Audit and Fiscal Review Committee. Due to differences in SBHE approved tuition rates within the University System and institutional policies, we do not provide information on a comparative basis between institutions. Information is provided by institution. Users of the information should be aware of institutional tuition rates and policies prior to attempting to compare data between institutions.

We conducted this audit under the authority granted within North Dakota Century Code Chapter 54-10. Included in the report are the objectives and scope, findings and recommendations, and management responses.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Bob Peterson".

Robert R. Peterson
State Auditor



OFFICE OF THE STATE AUDITOR

Performance Audit – Tuition Waivers and Student Stipends

Report Highlights

Purpose

The performance audit of tuition waivers and student stipends at NDUS institutions was conducted by the Office of the State Auditor pursuant to a motion passed by the Legislative Audit and Fiscal Review Committee.

Audit Conclusion

We determined improvements were needed with tuition discounts, tuition waivers, and student stipends to increase uniformity and establish accountability.

Audit Recommendations

Our audit resulted in 10 formal recommendations. SBHE fully agreed with 8 of the recommendations. Management's agreement/disagreement with each recommendation and the 10 recommendations are included in Appendix A of the report. There are no Office of the State Auditor's concluding remarks in this report.

Background

Organized as a system in 1990, NDUS is comprised of 11 institutions governed by the eight voting members of SBHE. For the purposes of this audit, we defined the following key terms:

- Discount: a reduction in the tuition rate prior to the charge being applied to a student's account.
- Waiver: a reduction in the tuition charge after being applied to a student's account and no money is received and/or transferred.
- Stipend: a payment made to a graduate student for work performed in the field of study.

Summary Information

- Tuition discounts were \$96 million, \$104 million, \$110 million, and \$112 million in the four academic years (using the definition of discount we established). It should be noted the significantly high discount amounts are mainly due to certain institutions having a nonresident tuition rate set at 267% of the resident rate.
- Discounted tuition rates are available to students from over 20 states and two provinces.
- \$1 billion of tuition was charged to students in the four academic years. \$130 million (12%) in tuition waivers was granted (using the definition of waiver we established).
- Approximately 2% of the total tuition waivers in the four academic years were granted due to requirements in state law.
- NDSU and UND accounted for approximately 75% of tuition charged in the four academic years. NDSU waived \$69 million in tuition. UND waived \$37 million in tuition. Over 55% of NDSU and UND total tuition waived was for 100% non-statutory waivers (total tuition charged was waived to zero).
- NDSU waived approximately 70% of tuition charged to graduate students (excludes pharmacy students). NDSU graduate students receiving waivers had approximately 95% of tuition charged waived. NDSU graduate students received stipend payments totaling \$44 million.
- UND waived approximately 30% of tuition charged to graduate students (excludes medical and law students). UND graduate students receiving waivers had approximately 89% of tuition charged. UND graduate students received stipend payments totaling \$35 million.
- International students received 40% of the total tuition waivers in the four academic years. Resident students received 32% of the total tuition waivers.
- Five institutions granted the majority of waivers to resident students in the four academic years. The institutions include BSC (92%), LRSC (68%), MiSU (64%), UND (44%), and WSC (48%).
- Four institutions granted the majority of waivers to nonresident students in the four academic years. The institutions include DCB (59%), MaSU (53%), NDSCS (52%), and VCSU (57%).
- Two institutions granted the majority of waivers to international students in the four academic years. The institutions include DSU (57%) and NDSU (50%).

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NDUS Institution Abbreviations

Bismarck State College	BSC
Dakota College at Bottineau	DCB
Dickinson State University	DSU
Lake Region State College	LRSC
Mayville State University	MaSU
Minot State University	MiSU
North Dakota State College of Science	NDSCS
North Dakota State University	NDSU
University of North Dakota	UND
Valley City State University	VCSU
Williston State College	WSC

Other Abbreviations

Core Technology Services (formerly known as SITS)	CTS
Midwestern Higher Education Compact	MHEC
North Dakota University System	NDUS
State Board of Higher Education	SBHE or Board
System Information Technology Services	SITS
University of North Dakota School of Medicine and Health Sciences	SMHS
Western Interstate Commission for Higher Education	WICHE

University System Areas

Introduction

At the July 2014 Legislative Audit and Fiscal Review Committee meeting, a motion was passed for the State Auditor to conduct a performance audit of the use of tuition waivers and student stipends at University System institutions for the 2013-14 academic year and the three previous academic years. The motion required a review of policies and procedures as well as 12 specific areas. This chapter includes information related to the review of policies and procedures, recommendations for improvements, and the following three specific areas:

- Recommendations for improving accountability for the awarding of tuition waivers and student stipends.
- Recommendations for improvements to the information included in student unit records and to the use of the information.
- The number of internships at each institution and those paid or subsidized by state internship programs.

Chapters 2 through 12 include information related to the other nine specific areas. To conduct a review of tuition discounts, tuition waivers, student stipends, and other areas requested, we:

- Reviewed applicable laws, policies, and procedures.
- Reviewed tuition information, stipend information, and data within Campus Solutions.
- Reviewed results of previous tests conducted on waivers by our office.
- Interviewed selected personnel.

Definitions

For the purposes of this audit, we had to establish definitions to use as terms had not been adequately defined within law, policy, or procedure. We identified:

- The terms “discount” and “waiver” appear to be used interchangeably.
- The titles of reductions in tuition used the word “discount” when the reductions were better classified as a “waiver.”
- Similar reductions in tuition across institutions are being treated as discounts except for one institution who treats the reduction as a waiver.
- While an institution classified a reduction in tuition for nonresident students living in a residence hall and having a meal plan as a “discount,” we classified the reduction as a “waiver.”
- Institutional scholarships being awarded to students as waivers. An institution provided information related to eight scholarships awarded as tuition waivers. One scholarship is used to waive a portion of the tuition charged in order for the students to pay the same rate as students from contiguous states or provinces (South Dakota, Montana, Saskatchewan, and Manitoba). The waiver is given to students not from contiguous states or provinces.

Tuition discount, tuition waiver, and student stipend are not adequately defined in law, policy, or procedure.

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We established the following definitions:

- **Discount:** a reduction in the tuition rate prior to the charge being applied to a student's account. For example, if an institution has a nonresident rate at 267% of the resident rate and a nonresident student is charged 150% of the resident rate, we classified the difference in tuition as a discount. Typically, a discount is given pursuant to a signed agreement (such as Minnesota reciprocity).
- **Waiver:** a reduction in the tuition charge after being applied to a student's account and no money is received and/or transferred (either internally or externally). For our purposes, terminology used by the institutions was not a deciding factor as to whether a reduction in tuition charged was classified as a waiver or not. Therefore, an institutional scholarship involving no monetary transfer was classified as a waiver. If an institutional scholarship involved moneys being transferred from one fund to another, we did not classify the scholarship as a waiver. We concluded a waiver could be "lost" by a student for not meeting criteria or expectations (such as maintaining a minimum grade point average). We concluded a discount could not be "lost" by a student (a discount could change due to a change in residency). For the purposes of this audit, we categorize tuition waivers into the following areas:
 - Statutory: the waivers are required to be provided pursuant to state laws. Statutory waivers are available to National Guard members (25% waiver of tuition); dependents of veterans killed in action, prisoners of war, or declared missing in action (100% waiver of tuition); and dependents of firefighters, peace officers, and emergency medical personnel killed in the line of duty (100% waiver of tuition).
 - SBHE: the waivers are required to be provided pursuant to provisions within SBHE policy. SBHE waivers are available to benefited employees and the student representative on the Board.
 - Institutional: the waivers are provided at the discretion of the institutions. The institutions may or may not have established adequate policies and procedures related to criteria, eligibility, etc. for tuition waivers. Examples of institutional waivers are graduate student, international, cultural diversity, and presidential waivers.
- **Stipend:** a payment made to a graduate student for work performed in the field of study. Typically, an agreement is entered into for a graduate student to receive a total amount of money over a specified time period (not paid an hourly rate).
- **Internship:** any practical or work experience related to the student program which a student may receive academic credit and takes place outside the normal classroom setting. Typically, there is supervision involving a third party. No distinction was made as to whether the experience was paid or what grading type was used for the credit earned.

Discount, Waiver, and Stipend Terminology

While the awarding of discounts, waivers, and stipends is a common practice within NDUS, no common definitions of the terms have been adequately established for the University System. Rather, each institution appears to have been allowed to define what constitutes a discount, waiver, and stipend. We identified differences between institutions with how discount and waiver terminology could be used. Differences can lead to confusion and can hinder comparisons of information from one institution to the next. For the purposes of this audit, we define a discount and a waiver separately (the terms are not used interchangeably).

Differences in SBHE approved tuition rates and institutional policies can impact discount and waiver amounts reported.

Depending upon the institutions' approved tuition rates, discounts could be a significant amount or could be zero. For example, since MiSU only has one undergraduate tuition rate (all undergraduate students regardless of residency are charged the resident rate), we identified no discount amounts. However, since institutions such as NDSU and UND have approved nonresident rates of 267% of the resident rates, significant discount amounts were identified. It is apparent the expectation is very few, if any, students will pay the full 267%.

In a limited review of tuition waiver information, we identified instances of tuition waivers being applied to non-tuition charges. For example, we identified certain tuition waivers were improperly coded or set up within the system to apply to fees, student housing, and other charges. As a result, when tuition waiver reports were generated by NDUS, waivers may not have been properly reported. While the differences were not considered significant in relation to the total tuition waiver amounts reported, we did identify over \$750,000 in tuition waivers not reported for UND over the four academic years. UND chose to allow tuition waivers to be applied to non-tuition charges.

We identified inconsistencies in the accounting of discounts and waivers. Inconsistencies impact the reporting of information. Due to the various SBHE approved tuition rates, inconsistencies in coding information, or interpretations of the terms discount and waiver, amounts reported could be different between institutions and may create confusion. For example:

- Reciprocity agreements established as part of WICHE provide a reduced tuition for individuals coming from participating member states. With one exception, the reduction in tuition is accounted for as a discount (is not included in tuition waiver reports). SMHS accounts for the reduction in tuition pursuant to an agreement as a waiver (is included in tuition waiver reports).
- In 2009, SBHE approved proposed tuition rate changes at select NDUS campuses for the following: WSC and MiSU to charge all nonresidents, including MN students, the resident rate; LRSC to charge all MN students the resident rate; and, NDSCS to charge all nonresidents living in a residence hall and having a meal plan the resident rate. WSC, MiSU, and LRSC reduce the tuition rate for the applicable students prior to the charge being applied to the students' accounts. NDSCS applies the applicable tuition rate to

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students' accounts and, subsequently, reduces the tuition charged to the students' accounts down to the resident rate with non-monetary transactions. For academic years 2010-11 and 2011-12, NDUS included the reduction in tuition for nonresident students living in a resident hall and having a meal plan at NDSCS in the tuition waiver reports. For academic years 2012-13 and 2013-14, NDUS tuition waiver reports did not include the reduction in tuition.

A payroll account code has been established for institutions to use for coding graduate stipends. With no definition of the term stipend, there appears to have been confusion regarding the use of the account by one institution. We identified instances when graduate stipend related payments were coded to other payroll related accounts.

Recommendation 1-1

We recommend the State Board of Higher Education establish common definitions within the University System for discounts, waivers, and stipends. The Board should require institutions to review coding of discounts, waivers, and stipends.

Management's Response

Agree. The SBHE will establish common definitions for waivers, discounts, and stipends; however, it should be noted there may be more than one definition to recognize differences, where appropriate, but once defined they will be used consistently across the NDUS. This will be completed by December 31, 2015.

Improvements Needed

As part of this performance audit, we attempted to identify and review institutions' policies and procedures for tuition waivers. To obtain such information, we made multiple contacts with institutions to provide requested information.

Criteria for Tuition Waivers

SBHE policy states institutions may adopt procedures providing for the waiver of tuition and fees. The policy states institutions are encouraged to use the waiver authority to promote enrollment of a culturally diverse student body, including members of Indian tribes and economically disadvantaged students, for the benefit of all students and the academic community, to promote enrollment of graduate students and research, and for other purposes consistent with an institution's mission. Our limited review of information identified certain waivers granted appeared to be in noncompliance with the SBHE intent for providing a waiver. For example, UND established a "give-away" promotion available for students attending an athletic event on campus.

Tuition waivers can be granted by institutions when no policy or procedure has been established.

We identified certain institutions were granting tuition waivers when no policies or procedures appeared to have been established. The policies and procedures established by institutions are inconsistent and do not always include sufficient criteria. We identified BSC had established a policy requiring departments administering waivers to develop written

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procedures for eligibility, application process, selection criteria, awarding process, and monitoring.

Recommendation 1-2

We recommend the State Board of Higher Education require institutions to establish policies/procedures for institutional tuition waivers. The policies/procedures should address eligibility, application process, selection criteria, awarding process, and monitoring.

Management's Response

Agree. The SBHE will establish a template to assist campuses, where necessary, to document waiver provisions; further, the SBHE will study and identify common waiver criteria, where appropriate. The development and release of the template and study will be completed by December 31, 2015.

Board Tuition Waiver Criteria

SBHE policy establishes an employee tuition waiver. Rather than identifying all criteria for the employee tuition waiver, the policy requires each institution to adopt their own policy defining circumstances under which the institution will waive or pay for the courses. We identified institutions were not establishing the required policies and inconsistencies exist with policies established by institutions. Inconsistencies may lead to employees at one institution receiving different benefits than employees at other institutions. Examples include:

SBHE allowed institutions to adopt their own policy for a waiver established by the Board.

- Two institutions do not appear to have established a policy as required by SBHE. The policy established at five institutions appears to simply reiterate SBHE policy.
- The policy at four institutions allows employees of other institutions to be eligible for the employee tuition waiver. For example, the BSC policy would allow an employee at NDSU to take a course at BSC and be eligible for a tuition waiver.
- A policy at one institution states the employee tuition waiver is limited to three classes per academic year. SBHE policy states the waiver is limited to three classes per calendar year.

State law requires a unified system of higher education. SBHE should establish all criteria regarding specific tuition waivers authorized. The criteria should address the areas institution policies are recommended to address (Recommendation 1-2). A SBHE policy could eliminate resources being expended at all institutions for establishing and maintaining 11 separate policies.

Recommendation 1-3

We recommend the State Board of Higher Education ensure all criteria are clearly defined for tuition waivers established in Board policy.

Management's Response

Agree. The SBHE has an employee tuition waiver policy update currently under consideration and anticipates changes to be adopted by about June 30, 2015 which would create a consistent system-wide employee tuition waiver. Employees are considered and will continue to be considered employees of individual institutions, not employees of the System for payroll and other benefit purposes.

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University System Areas

*Employee Spouse/Dependent
and University System Office
Employee Tuition Waivers*

While SBHE established a policy for tuition and fee waivers for institution employees, the Board did not establish a specific policy related to waivers available for institution employees' spouse/dependents or address waivers available for University System Office employees. Rather, the Chancellor established a NDUS procedure stating institutions have discretionary authority to grant tuition and fee waivers to an employee spouse or dependents. Also, the NDUS procedure states University System Office employees and their spouses and dependents are entitled to the same employee tuition and fee waiver benefits granted at any institution. We identified inconsistencies with waivers available for employee spouse/dependents and University System Office employees. Examples include:

Tuition waivers available to an institution employee spouse, institution employee dependents, and University System Office employees are not consistent.

- Two institutions did not appear to grant an employee spouse/dependent tuition waiver in the four academic years.
- The amount of tuition eligible to be waived for employee spouse/dependents varies between institutions. We identified seven institutions' policies allow a tuition waiver of up to 50% while another policy waives 100% of tuition.

State law requires a unified system of higher education. Providing benefits to particular employees while not providing the same benefits to others raises questions as to the fair and equitable treatment of employees. SBHE should determine what, if any, waivers institution employees' spouse and/or dependents and University System Office employees are entitled to. The determination made could enhance consistency throughout the University System. A SBHE policy could eliminate resources being expended at all institutions for establishing and maintaining 11 separate policies. The SBHE policy should adequately address all criteria related to the waiver as previously recommended (see Recommendation 1-3).

Recommendation 1-4

We recommend the State Board of Higher Education establish a waiver policy for institution employee spouse/dependents and University System Office employees.

Management's Response

Partially Agree. Time is needed for the SBHE to study whether employee spouse/dependents and University Office personnel should be set systemwide or set separately by each institution. This study will be completed by December 31, 2015.

*Similar Tuition Waivers at
Institutions*

The institutions have authority under SBHE policy to grant waivers. We identified similar institutional tuition waiver types being granted at the 11 institutions. However, since limited, to no, criteria was provided by SBHE policy for institutional waivers, each institution developed their own policies and procedures. Similar tuition waiver types at institutions include cultural diversity, international, graduate, and others. We identified differences in criteria and awards for the similar waivers. Examples include:

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Similar institutional tuition waivers are granted at all, or nearly all, institutions. As a result, there is limited uniformity.

- Cultural diversity waiver: the waiver is intended for students from a culturally diverse background or economically disadvantaged students. All institutions offer such a waiver. However, differences exist related to eligibility and the amount of tuition to be waived. For example, we identified an institution offered a 25% tuition waiver, other institutions offered a 50% tuition waiver, and other institutions stated the waiver could be up to an amount to lower the tuition to be paid to the resident tuition amount.
- International waiver: the waiver is intended for students from outside the United States. Differences exist related to eligibility and the amount of tuition to be waived. For example, we identified institutions may waive 50% of tuition, 100% of tuition, or a range of tuition.
- Graduate waiver: the waiver is intended for students enrolled in graduate classes or are a graduate assistant. To be eligible for the graduate waiver, it appears individuals need to be in the graduate program. Additional requirements can relate to academic standing, enrolled semester hours, and/or minimum hours of work per semester. NDSU waives 100% of tuition for graduate students participating in an assistantship requiring at least a 160 hours per semester. UND uses a formula to determine the dollar amount to be waived.

State law requires a unified system of higher education. Having similar waiver types being individually established by institutions creates inconsistencies. It also requires additional resources to be expended to establish and maintain policies by 11 institutions when one policy established by SBHE could be sufficient. The SBHE policy should adequately address all criteria related to the waiver as previously recommended (see Recommendation 1-3).

Recommendation 1-5

We recommend the State Board of Higher Education establish policies for cultural diversity, international, graduate, and other common institutional tuition waiver types.

Management's Response

Partially Agree. The SBHE will develop policies for cultural diversity, international, graduate and other common institutional waiver types, where appropriate, by December 31, 2015.

Limits on Tuition Waivers

There are no limits on the amount institutions can waive in tuition.

While SBHE has given authority to institutions to grant tuition waivers to students, the Board has not established a limit on the amount institutions can waive. We identified one institution had an informal policy stating waivers could not exceed 10% of gross tuition. The other 10 institutions provided no policies containing a similar limit or establishing a maximum for the total amount of waivers to be granted. In the four academic years, NDSU waived less than 10% of undergraduate tuition and waived over 70% of graduate tuition (excluding pharmacy students).

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We attempted to review waiver information from a selection of other states. We only had three states provide information. Of the three states, one appears to allow waivers up to 12% of total tuition collected and one has a statutory maximum for nonresident students.

SBHE approves tuition rates for institutions. With no limit (i.e. control) on waivers the institutions can award, there is an opportunity for an unnecessary or unreasonable amount of tuition waivers to be granted. Tuition waivers reduce the amount of tuition to be collected. Institutions appear to make up the lost revenue through charging higher tuition rates, requesting additional general funds, and/or using other funding sources (i.e. local funds).

Recommendation 1-6

We recommend the State Board of Higher Education establish limits on the tuition waivers institutions can award.

Management's Response

Agree. The SBHE Strategic Plan, *The NDUS Edge*, calls for implementation of a new tuition model by no later than fall 2018. The model includes provisions impacting waivers, and also requires waiver limits be established. The implementation of this model is on-hold pending the outcome of the 2015 legislative session due to measures that would possibly shift tuition setting authority away from the SBHE to the Legislative Assembly or limit tuition changes.

Report Requirements and Expectations

While a significant amount of student data is entered into Campus Solutions, there appears to be limited specific requirements established by SBHE as to how information is to be used for reporting purposes. According to *Internal Control - Integrated Framework* (May 2013) from the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, there are five components of internal control. Under the Information and Communication component, the framework states there is to be a process in place to identify the information required and expected. The framework also states, "Obtaining relevant information requires management to identify and define information requirements."

SBHE should clearly identify and define the student information relevant for required and expected reporting purposes.

Without SBHE clearly identifying and defining the student information relevant for required and expected reporting purposes, the student information being entered by institutions may not necessarily be the information needed to fulfill all requirements and/or expectations related to the reporting of information. For example, in 2013 a number of issues related to data inconsistencies were identified by SITS (currently known as CTS) and University System Office staff. One area identified was institutions were not recording high school completion information consistently (required to be completed as part of the federal verification process). Also, in our review of student data information, we identified over 900 students enrolled at two institutions in the same term had two different states listed in a state field. The field appears to attempt to identify the state at the time of enrollment. For example, a student from South Dakota enrolling at an institution has "SD" listed in the state field.

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If the student were to enroll at another institution in the same term, the second institution could identify the state as “ND.”

In establishing the expected reporting requirements, SBHE should take into consideration stakeholders’ needs. Information will be provided to stakeholders, such as Legislators, and what stakeholders’ needs for information are could assist SBHE in establishing requirements.

Recommendation 1-7

We recommend the State Board of Higher Education identify and define the relevant student information required and expected for reporting purposes.

Management’s Response

Agree. This is already in place in several systemwide reports published by the NDUS; however, we recognize improvements can continue to be made to provide usable information to our stakeholders and ensure accountability. To this end, the NDUS CIO will be charged with responsibility to work with the SBHE to define reporting requirements and work with appropriate campus functional areas to move unresolved issues to resolution on a timely basis.

Student Data Consistency

NDUS student information is entered into and maintained within Campus Solutions. There is a significant amount of information attempted to be collected on students. We identified inconsistencies with the student data entered into Campus Solutions. Also, in 2013 a number of issues related to data inconsistencies were identified by SITS and University System Office staff. Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates, or other management decisions. The data inconsistencies result in resources being expended to “cleanse” reports or require multiple reports to be generated.

There is a lack of established student data entry standards required to be followed by institutions.

SBHE has established a policy placing the responsibility for the consistency/quality of data entry on every NDUS employee. However, with every employee being responsible, it makes it difficult, if not impossible, to hold someone accountable. NDUS representatives stated only the institutions can change student data within Campus Solutions. Thus, if problems are identified, the institutions must make changes. Based on discussions with NDUS representatives, changes may not be made due to institution priorities and/or turnover with personnel.

Establishing standards required to be followed by all institutions should enhance data integrity. In addition, the standards would provide information for personnel to use when entering data into Campus Solutions. Turnover at the institutions was identified as a potential reason for data entry inconsistencies. With no established standards for data entry, new personnel would have limited information available to properly enter data. With the large amount of information attempted to be collected, the lack of standards on what fields are attempting to collect reduces data consistency and integrity.

Chapter 1
University System Areas

Recommendation 1-8

We recommend the State Board of Higher Education:

- a) Provide authority to an individual to identify the necessary student data to be obtained.
- b) Authorize the individual to establish standards related to consistent student data entry for the entire University System.
- c) Require all institutions follow the established standards.

Management's Response

Agree. Current SBHE policy charges NDUS Core Technology Services (CTS) with responsibility for managing the Data Element Dictionary, which is a guide to create common fields, definitions, coding and, thus is intended to create consistent reporting from ConnectND. The NDUS CIO, working in coordination with the institutions, will be charged with moving student data issues, including common course numbering, to resolution in order to provide usable information to our stakeholders and ensure accountability. Non-compliance issues will be elevated to senior management for resolution, where appropriate.

Monitor Compliance

The COSO framework identifies five components of internal control. Under the Monitoring Activities component, the framework states, "Monitoring activities provide valuable input for management to use when determining whether the system of internal control continues to be relevant and is able to address new risks."

There is a lack of monitoring compliance with established requirements.

We identified a lack of monitoring compliance with established requirements within the University System. In a limited review of information, we identified noncompliance with a SBHE policy and a NDUS procedure. For example, NDUS common course numbering requirements were not complied with by certain institutions. Also, we identified concerns with certain waivers granted by institutions may not comply with SBHE policy. For example, one institution awarded a promotional waiver to a student attending an athletic event on campus. If standards related to consistent student data entry are established, monitoring compliance will be necessary to ensure standards are complied with. Monitoring should enhance data integrity and increase the efficiency and accuracy of reporting.

Recommendation 1-9

We recommend the State Board of Higher Education adequately monitor institutions for compliance with policies, procedures, and standards.

Management's Response

Agree. It is anticipated a final compliance plan will be approved by the SBHE by about June 2015 to ensure effective monitoring and proper accountability. Full implementation of the compliance plan can be initiated, when the vacant compliance position is filled. Filling the position may be contingent upon the outcome of funding provided to the NDUS Office in the 15-17 biennium.

Internships

We attempted to identify the number of internships at institutions in the four academic years. Our efforts were hampered by the lack of a definition of internship and the lack of institutions following SBHE required course numbering. In addition, we identified institutions' interpretations of what constituted an internship differed. For example, in the first attempt to obtain internship information, institutions were to identify the courses associated with internships. In review of the data provided, we identified NDSU provided courses associated with cooperative education and UND did not provide the courses associated with cooperative education.

Internship data is not tracked by NDUS.

Since no internship data is tracked by NDUS, attempts were made by institutions to identify the courses associated with internships. In working with NDUS representatives, we obtained five data sets related to internships. Data sets provided were reviewed and we raised questions as to the accuracy and completeness of the information. Following the multiple attempts, a NDUS representative stated it had become apparent NDUS would not be able to generate a repeatable data set meeting our office's expectations in regards to accuracy and completeness.

Due to the apparent incomplete number of internships provided by NDUS, users of the information should be cautioned we provide no conclusion as to the accuracy of the number of internships. The information provided to our office identified the 11 institutions had over 48,000 internships in the four academic years. Over 70% of the internships were at NDSU and UND.

We identified two statewide programs provided state funds to assist in paying salary expenses of internships. The Department of Commerce administers Operation Intern and the Office of Management and Budget administers the State Government Internship Program. We performed additional work on the data provided by the two state agencies related to the number of individuals in the programs. Due to limitations with how data was being tracked, the number of individuals identified in Operation Intern may not have been complete.

Comparing data from NDUS and the two state agencies, we identified 299 internships in the data provided by NDUS were subsidized by one of the two state programs. Again, due to the incomplete number of internships, users of the information should be cautioned we provide no conclusion as to the accuracy of the number of state subsidized internships. Of the 299 internships, approximately 86% were subsidized by Operation Intern.

Rather than defining what constitutes an internship for the entire University System, SBHE has allowed each institution to determine what constitutes an internship. As a result, inconsistencies in how institutions define an internship exist. There is no reporting method for readily identifying internships at institutions. The data provided by NDUS for internships results in an inefficient process to generate the information and the information should not be relied upon to make decisions. State law requires a unified system of higher education. There appears to be

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University System Areas

limited, to no, uniformity in defining, tracking, and reporting internships at the institutions.

Recommendation 1-10

We recommend the State Board of Higher Education define internship for the entire University System and require a reporting method to readily identify internships at institutions.

Management's Response

Agree. The NDUS will establish definition(s) and reporting for internships by December 31, 2015 to provide usable information to our stakeholders and ensure accountability. However, there may be additional categories to recognize workplace experiences and differences in campus mission, programs, and students' served.

Bismarck State College

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$730,000 of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. BSC received approximately \$60,000 of the payments over the four year period.

BSC Reciprocity Agreement Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$86,973</u>	<u>\$60,336</u>	<u>\$30,344</u>	<u>\$36,877</u>
Count	27	23	14	10
MHEC Reciprocity				
Amount	<u>\$28,078</u>	<u>\$22,665</u>	<u>\$77,148</u>	<u>\$95,690</u>
Count	13	16	36	42
WICHE Reciprocity				
Amount	<u>\$66,881</u>	<u>\$93,811</u>	<u>\$73,343</u>	<u>\$61,897</u>
Count	31	49	42	32

Chapter 2
Bismarck State College

Other Tuition Discounts

Approximately \$1.1 million of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

BSC Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Alumni Dependent Discounts				
Amount	<u>\$1,706</u>	<u>\$4,723</u>	<u>\$3,936</u>	<u>\$5,353</u>
Count	1	3	1	2
Contiguous States/Provinces Discounts				
Amount	<u>\$263,868</u>	<u>\$285,565</u>	<u>\$270,079</u>	<u>\$222,360</u>
Count	83	89	86	62

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$47,000 of tuition waivers in the four academic years was given to students receiving tuition discounts.

BSC Students Receiving Tuition Discounts and Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	7	6	8	11
Amount of Waivers Granted to Students also Receiving Discounts	\$8,330	\$3,985	\$14,677	\$19,758

Resident, Nonresident, and International Student Tuition Waivers

Approximately \$1.1 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

**Chapter 2
Bismarck State College**

BSC Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$165,977</u>	<u>\$301,191</u>	<u>\$255,898</u>	<u>\$325,843</u>
Count	268	614	539	602
Nonresident Students				
Amount	<u>\$11,560</u>	<u>\$9,021</u>	<u>\$16,590</u>	<u>\$25,948</u>
Count	10	10	13	14
International Students				
Amount	<u>\$4,940</u>	<u>\$7,036</u>	<u>\$10,018</u>	<u>\$5,497</u>
Count	1	2	3	1

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$2.3 million of tuition over the four academic years (\$1.1 million total tuition waivers). The total gross tuition charged to all students was approximately \$55.5 million. No graduate students were identified at BSC.

BSC Average Tuition Waived for Undergraduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$654</u>	<u>\$507</u>	<u>\$509</u>	<u>\$579</u>
Percentage	36%	53%	50%	53%
Percentage Waived of Undergraduate Tuition	1%	2%	2%	3%

**Statutory Tuition
Waivers**

Approximately \$170,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

Chapter 2
Bismarck State College

BSC Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$39,437</u>	<u>\$14,522</u>	<u>\$18,419</u>	<u>\$27,554</u>
Count	95	59	56	47
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$21,195</u>	<u>\$13,918</u>	<u>\$13,938</u>	<u>\$20,932</u>
Count	10	8	6	8

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$87,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 8% of total tuition waivers granted were for 100% non-statutory tuition waivers.

BSC Students Receiving 100% Non-Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$18,942</u>	<u>\$29,702</u>	<u>\$22,402</u>	<u>\$15,501</u>
Count	34	39	26	24

Non-Tuition Waivers

Approximately \$220,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by BSC to waive in full, or in part, application fees, mandatory fees, course/program fees, and student housing charges. The waivers for student housing charges accounted for approximately 82% of the total BSC non-tuition waivers.

BSC Non-Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Amount	\$52,131	\$53,422	\$54,293	\$60,696

Dakota College at Bottineau

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$8,200 of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. DCB received approximately \$12,000 of the payments over the four year period.

DCB Reciprocity Agreement Tuition Discounts				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$417</u>	<u>\$63</u>	<u>\$0</u>	<u>\$7,732</u>
Count	4	5	0	21

Other Tuition Discounts

Approximately \$42,000 of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

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Dakota College at Bottineau

DCB Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Contiguous States/Provinces Discounts				
Amount	<u>\$6,762</u>	<u>\$9,263</u>	<u>\$11,269</u>	<u>\$14,602</u>
Count	10	14	20	23

**Students Receiving
Tuition Discounts and
Tuition Waivers**

Approximately \$25,000 of tuition waivers in the four academic years was given to students receiving tuition discounts.

DCB Students Receiving Tuition Discounts and Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	5	2	3	7
Amount of Waivers Granted to Students also Receiving Discounts	\$6,247	\$598	\$3,425	\$14,666

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$370,000 of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

DCB Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$31,480</u>	<u>\$29,887</u>	<u>\$30,431</u>	<u>\$33,318</u>
Count	40	38	33	31
Nonresident Students				
Amount	<u>\$52,714</u>	<u>\$31,725</u>	<u>\$51,440</u>	<u>\$81,835</u>
Count	31	16	20	36
International Students				
Amount	<u>\$0</u>	<u>\$5,265</u>	<u>\$14,040</u>	<u>\$5,334</u>
Count	0	2	3	2

Chapter 3
Dakota College at Bottineau

Average Tuition Waived

Students receiving tuition waivers were charged approximately \$660,000 of tuition over the four academic years (\$370,000 total tuition waivers). The total gross tuition charged to all students was approximately \$7.6 million. No graduate students were identified at DCB.

DCB Average Tuition Waived for Undergraduates				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$1,186</u>	<u>\$1,194</u>	<u>\$1,713</u>	<u>\$1,772</u>
Percentage	48%	50%	66%	60%
Percentage Waived of Undergraduate Tuition	4%	4%	5%	6%

Statutory Tuition Waivers

Approximately \$19,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

DCB Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$260</u>	<u>\$402</u>	<u>\$0</u>	<u>\$0</u>
Count	1	2	0	0
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$2,470</u>	<u>\$7,800</u>	<u>\$4,680</u>	<u>\$3,223</u>
Count	1	3	2	1

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$170,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 46% of total tuition waivers granted were for 100% non-statutory tuition waivers.

Chapter 3
Dakota College at Bottineau

DCB Students Receiving 100% Non-Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$33,671</u>	<u>\$18,363</u>	<u>\$57,281</u>	<u>\$60,611</u>
Count	17	21	29	27

Non-Tuition Waivers

Approximately \$60,000 in non-tuition waivers were granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by DCB to waive in full, or in part, application fees, mandatory fees, and student housing charges. The waivers for student housing charges accounted for approximately 70% of the total DCB non-tuition waivers.

DCB Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$20,610	\$14,798	\$13,087	\$11,494

Dickinson State University

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.
- The number and amount of waivers or discounts granted at each institution to graduate students.
- The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.
- The number of students that received both a waiver or discount and a stipend or other payment at each institution.
- The number of Dickinson State University employees terminated during the 2009-2011 biennium and the number of those employees that have been rehired.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$2.2 million of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. DSU received approximately \$49,000 of the payments over the four year period.

DSU's nonresident tuition rate decreased from 267% to 150% of resident tuition effective academic year 2012-13. Since MHEC and WICHE tuition rates are 150% of resident tuition, there were no discounts the last two academic years.

Chapter 4
Dickinson State University

DSU Reciprocity Agreement Tuition Discounts				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$100,824</u>	<u>\$111,283</u>	<u>\$30,468</u>	<u>\$22,342</u>
Count	16	19	19	14
MHEC Reciprocity				
Amount	<u>\$18,891</u>	<u>\$25,604</u>	<u>\$0</u>	<u>\$0</u>
Count	5	7	0	0
WICHE Reciprocity				
Amount	<u>\$947,375</u>	<u>\$968,718</u>	<u>\$0</u>	<u>\$0</u>
Count	216	229	0	0

Other Tuition Discounts

Approximately \$3.3 million of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

DSU Other Tuition Discounts				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Alumni Dependent Discounts				
Amount	<u>\$2,519</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Count	1	0	0	0
Contiguous States/Provinces Discounts				
Amount	<u>\$1,498,937</u>	<u>\$1,435,833</u>	<u>\$217,828</u>	<u>\$172,956</u>
Count	282	267	222	174

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$1.5 million of tuition waivers in the four academic years was given to students receiving tuition discounts.

DSU Students Receiving Tuition Discounts and Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Count of Students	167	171	76	62
Amount of Waivers Granted to Students also Receiving Discounts	\$632,492	\$629,777	\$114,657	\$79,491

Chapter 4
Dickinson State University

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$7 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

DSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$319,007</u>	<u>\$280,769</u>	<u>\$219,878</u>	<u>\$206,710</u>
Count	174	133	131	106
Nonresident Students				
Amount	<u>\$655,817</u>	<u>\$643,410</u>	<u>\$397,159</u>	<u>\$273,188</u>
Count	163	176	185	159
International Students				
Amount	<u>\$1,944,567</u>	<u>\$1,868,507</u>	<u>\$136,683</u>	<u>\$33,113</u>
Count	349	347	83	18

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$12.6 million of tuition over the four academic years (\$7 million total tuition waivers). The total gross tuition charged to all students was approximately \$38 million.

DSU Average Tuition Waived for Undergraduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$4,274</u>	<u>\$4,257</u>	<u>\$1,889</u>	<u>\$1,848</u>
Percentage	62%	60%	41%	36%
Percentage Waived of Undergraduate Tuition	24%	25%	10%	7%

DSU Average Tuition Waived for Graduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$790</u>
Percentage	0%	0%	0%	100%
Percentage Waived of Graduate Tuition	0%	0%	0%	86%

Chapter 4
Dickinson State University

Statutory Tuition Waivers

Approximately \$96,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

DSU Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$13,320</u>	<u>\$3,770</u>	<u>\$7,257</u>	<u>\$3,136</u>
Count	25	9	11	3
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$17,761</u>	<u>\$18,390</u>	<u>\$12,441</u>	<u>\$20,186</u>
Count	5	6	3	4

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$1.8 million of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 25% of total tuition waivers granted were for 100% non-statutory tuition waivers.

DSU Students Receiving 100% Non-Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$794,162</u>	<u>\$586,704</u>	<u>\$256,832</u>	<u>\$134,148</u>
Count	180	140	89	50
Graduate Students				
Amount	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,742</u>
Count	0	0	0	6

Graduate Student Tuition Waivers

Approximately \$4,700 of graduate student tuition was waived in the four academic years. The graduate waivers accounted for less than 1% of the tuition waivers. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C).

Chapter 4
Dickinson State University

DSU Graduate Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Amount	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,742</u>
Count	0	0	0	6

Percent of DSU Graduate Student Tuition Waivers to ND Residents				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Percent of Amount	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>83%</u>
Percent of Count	0%	0%	0%	83%

Non-Tuition Waivers

Approximately \$380,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by DSU to waive in full, or in part, application fees, mandatory fees, course/program fees, and student housing charges. The waivers for student housing charges accounted for approximately 88% of the total DSU non-tuition waivers.

DSU Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$92,525	\$87,765	\$96,764	\$104,304

Graduate Student Stipends and Other Payments

No graduate student stipends or other payments were identified in the four academic years.

Terminated Employees

In the 2009-11 biennium, 74 regular employees were terminated and 5 were rehired. In the 2011-13 biennium, 89 regular employees were terminated and 7 were rehired.

Lake Region State College

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

No tuition discounts due to reciprocity agreements were identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). LRSC charges all resident and nonresident students the resident rate. International students are charged a higher tuition rate than the resident rate.

Pursuant to the reimbursement formula included in the Minnesota reciprocity agreement, North Dakota has received payments from Minnesota each of the four academic years. LRSC received approximately \$51,000 of the payments over the four year period.

Other Tuition Discounts

No other tuition discounts were identified in the four academic years.

Students Receiving Tuition Discounts and Tuition Waivers

No tuition discounts were identified in the four academic years.

Chapter 5
Lake Region State College

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$940,000 of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

LRSC Resident, Nonresident, and International Student Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$117,504</u>	<u>\$185,283</u>	<u>\$130,009</u>	<u>\$208,843</u>
Count	219	357	284	353
Nonresident Students				
Amount	<u>\$19,406</u>	<u>\$43,698</u>	<u>\$45,674</u>	<u>\$47,508</u>
Count	16	26	25	21
International Students				
Amount	<u>\$49,169</u>	<u>\$16,283</u>	<u>\$38,653</u>	<u>\$42,521</u>
Count	9	3	9	9

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$1.7 million of tuition over the four academic years (\$940,000 total tuition waivers). The total gross tuition charged to all students was approximately \$17.6 million. No graduate students were identified at LRSC.

LRSC Average Tuition Waived for Undergraduates				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$763</u>	<u>\$635</u>	<u>\$674</u>	<u>\$780</u>
Percentage	57%	55%	57%	58%
Percentage Waived of Undergraduate Tuition	4%	5%	5%	7%

**Statutory Tuition
Waivers**

Approximately \$51,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

Chapter 5
Lake Region State College

LRSC Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$6,939</u>	<u>\$7,949</u>	<u>\$1,596</u>	<u>\$3,868</u>
Count	20	24	5	12
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$13,899</u>	<u>\$10,115</u>	<u>\$4,725</u>	<u>\$1,826</u>
Count	4	4	2	1

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$340,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 36% of total tuition waivers granted were for 100% non-statutory tuition waivers.

LRSC Students Receiving 100% Non-Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$77,230</u>	<u>\$78,563</u>	<u>\$72,795</u>	<u>\$111,616</u>
Count	28	50	32	39

Non-Tuition Waivers

Approximately \$270,000 of non-tuition waivers were granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by LRSC to waive in full, or in part, application fees, mandatory fees, and student housing charges. The waivers for student housing charges accounted for approximately 82% of the total LRSC non-tuition waivers.

LRSC Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$69,749	\$57,246	\$63,283	\$77,176

Mayville State University

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.
- The number and amount of waivers or discounts granted at each institution to graduate students.
- The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.
- The number of students that received both a waiver or discount and a stipend or other payment at each institution.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$5.6 million of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. MaSU received approximately \$310,000 of the payments over the four year period.

Chapter 6
Mayville State University

MaSU Reciprocity Agreement Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$563,415</u>	<u>\$632,179</u>	<u>\$626,504</u>	<u>\$690,727</u>
Count	99	107	101	102
MHEC Reciprocity				
Amount	<u>\$83,718</u>	<u>\$132,007</u>	<u>\$201,970</u>	<u>\$211,165</u>
Count	16	27	42	46
WICHE Reciprocity				
Amount	<u>\$597,162</u>	<u>\$630,632</u>	<u>\$655,309</u>	<u>\$567,176</u>
Count	146	145	155	151

Other Tuition Discounts

Approximately \$260,000 of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

MaSU Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Contiguous States/Provinces Discounts				
Amount	<u>\$70,902</u>	<u>\$47,885</u>	<u>\$61,685</u>	<u>\$81,746</u>
Count	14	8	12	17

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$740,000 of tuition waivers in the four academic years was given to students receiving tuition discounts.

MaSU Students Receiving Tuition Discounts and Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	109	106	116	94
Amount of Waivers Granted to Students also Receiving Discounts	\$203,510	\$186,039	\$185,284	\$169,693

**Chapter 6
Mayville State University**

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$1.2 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

MaSU Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$47,224</u>	<u>\$69,998</u>	<u>\$75,116</u>	<u>\$71,922</u>
Count	38	44	51	49
Nonresident Students				
Amount	<u>\$165,559</u>	<u>\$140,562</u>	<u>\$168,202</u>	<u>\$162,066</u>
Count	87	86	102	88
International Students				
Amount	<u>\$56,666</u>	<u>\$91,226</u>	<u>\$90,780</u>	<u>\$53,663</u>
Count	23	32	26	15

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$3.3 million of tuition over the four academic years (\$1.2 million total tuition waivers). The total gross tuition charged to all students was approximately \$18.3 million. No graduate student tuition waivers were identified in the four academic years.

MaSU Average Tuition Waived for Undergraduates				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$1,821</u>	<u>\$1,863</u>	<u>\$1,866</u>	<u>\$1,892</u>
Percentage	38%	35%	37%	35%
Percentage Waived of Undergraduate Tuition	7%	7%	7%	6%

**Statutory Tuition
Waivers**

Approximately \$50,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

Chapter 6
Mayville State University

MaSU Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$0</u>	<u>\$0</u>	<u>\$420</u>	<u>\$2,854</u>
Count	0	0	1	4
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$0</u>	<u>\$10,470</u>	<u>\$21,060</u>	<u>\$15,509</u>
Count	0	2	6	4

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$180,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 15% of total tuition waivers granted were for 100% non-statutory tuition waivers. No graduate student tuition waivers were identified in the four academic years.

MaSU Students Receiving 100% Non-Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$29,256</u>	<u>\$42,253</u>	<u>\$66,264</u>	<u>\$46,186</u>
Count	16	18	24	17

Graduate Student Tuition Waivers

No graduate student tuition waivers were identified in the four academic years.

Non-Tuition Waivers

Approximately \$210,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by MaSU to waive in full, or in part, technology rental fees, mandatory fees, and student housing charges. The waivers for student housing charges accounted for approximately 88% of the total MaSU non-tuition waivers.

Chapter 6
Mayville State University

MaSU Non-Tuition Waivers
(by Academic Year)

	2010- 11	2011- 12	2012- 13	2013- 14
Amount	\$28,271	\$52,236	\$65,994	\$61,397

**Graduate Student
Stipends and Other
Payments**

No graduate student stipends or other payments were identified in the four academic years.

Minot State University

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.
- The number and amount of waivers or discounts granted at each institution to graduate students.
- The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.
- The number of students that received both a waiver or discount and a stipend or other payment at each institution.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

No tuition discounts due to reciprocity agreements were identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). MISU charges all resident, nonresident, and international undergraduate students the resident rate.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. MISU received approximately \$29,000 of the payments over the four year period.

Other Tuition Discounts

No other tuition discounts were identified in the four academic years.

Chapter 7
Minot State University

Students Receiving Tuition Discounts and Tuition Waivers

No tuition discounts were identified in the four academic years.

Resident, Nonresident, and International Student Tuition Waivers

Approximately \$5.9 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

MiSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$1,032,727</u>	<u>\$978,770</u>	<u>\$938,404</u>	<u>\$835,839</u>
Count	1,017	1,001	615	572
Nonresident Students				
Amount	<u>\$192,566</u>	<u>\$295,899</u>	<u>\$422,299</u>	<u>\$476,994</u>
Count	112	141	175	194
International Students				
Amount	<u>\$165,644</u>	<u>\$173,677</u>	<u>\$199,204</u>	<u>\$176,776</u>
Count	76	80	81	68

Average Tuition Waived

Students receiving tuition waivers were charged approximately \$11.8 million of tuition over the four academic years (\$5.9 million total tuition waivers). The total gross tuition charged to all students was approximately \$64.5 million.

MiSU Average Tuition Waived for Undergraduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waiver				
Amount	<u>\$1,121</u>	<u>\$1,169</u>	<u>\$1,777</u>	<u>\$1,758</u>
Percentage	45%	46%	57%	54%
Percentage Waived of Undergraduate Tuition	8%	9%	11%	10%

Chapter 7
Minot State University

MiSU Average Tuition Waived for Graduates				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$1,860</u>	<u>\$1,522</u>	<u>\$2,078</u>	<u>\$2,393</u>
Percentage	51%	43%	48%	45%
Percentage Waived of Graduate Tuition				
	7%	6%	5%	5%

Statutory Tuition Waivers

Approximately \$320,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

MiSU Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$26,447</u>	<u>\$15,692</u>	<u>\$7,028</u>	<u>\$9,540</u>
Count	33	21	17	15
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$60,504</u>	<u>\$62,878</u>	<u>\$70,346</u>	<u>\$54,230</u>
Count	18	17	18	11
FF/PO/EMed Waivers				
Amount	<u>\$5,696</u>	<u>\$2,790</u>	<u>\$0</u>	<u>\$0</u>
Count	3	1	0	0

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$780,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 13% of total tuition waivers granted were for 100% non-statutory tuition waivers.

Chapter 7
Minot State University

MiSU Students Receiving 100% Non-Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$155,336</u>	<u>\$145,031</u>	<u>\$159,161</u>	<u>\$119,606</u>
Count	71	63	69	52
Graduate Students				
Amount	<u>\$54,523</u>	<u>\$47,885</u>	<u>\$49,247</u>	<u>\$50,543</u>
Count	25	28	19	15

Graduate Student Tuition Waivers

Approximately \$330,000 of graduate student tuition was waived in the four academic years. The waivers account for approximately 6% of the tuition waivers. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C).

MiSU Graduate Student Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Amount	<u>\$100,443</u>	<u>\$85,223</u>	<u>\$72,744</u>	<u>\$74,184</u>
Count	54	56	35	31

Percent of MiSU Graduate Student Tuition Waivers to ND Residents				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Percent of Amount	<u>43%</u>	<u>56%</u>	<u>42%</u>	<u>24%</u>
Percent of Count	<u>59%</u>	<u>70%</u>	<u>40%</u>	<u>26%</u>

Non-Tuition Waivers

Approximately \$410,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by MiSU to waive in full, or in part, application fees, dual credit fees, mandatory fees, and student housing charges. The waivers for Minot Air Force Base Access fees accounted for approximately 34% of the total MiSU non-tuition waivers.

Chapter 7
Minot State University

MiSU Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$37,489	\$42,572	\$182,796	\$151,421

Graduate Student Stipends and Other Payments

Approximately \$380,000 of stipends was given to graduate students in the four academic years. We did not identify payments related to health insurance for graduate students in assistantships. The stipends were funded 58% from appropriated funds, 37% from grants and contracts, and the remainder from local funds.

Approximately \$67,000 of tuition waivers was granted to graduate students receiving a stipend in the four academic years. The waivers given to graduate students also receiving a stipend account for approximately 20% of the total tuition waivers to graduate students.

MiSU Graduate Student Stipends				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Student Stipends				
Amount	<u>\$128,914</u>	<u>\$84,556</u>	<u>\$83,504</u>	<u>\$81,274</u>
Count	37	30	30	30
Percent Receiving Stipends and Waivers	19%	33%	23%	50%

In addition to the account code for payments to graduate students, we reviewed payments in payroll information to identify other payments made to graduate students. We excluded payments related to full-time employment as they would not have been associated with graduate work. Other payments made to graduate students totaled approximately \$280,000 in the four academic years. Other payments include payments related to secondary jobs held by graduate students and miscoded stipend payments. Secondary jobs were considered outside the scope of assistantships and include positions such as: student general-type/temporary positions available to all students. The other payments were funded 47% from auxiliaries, 28% from appropriated funds, 20% from local funds, and the remainder from various other funding sources.

North Dakota State College of Science

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$7.9 million of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. NDSCS received approximately \$1.5 million of the payments over the four year period.

NDSCS Reciprocity Agreement Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$1,637,872</u>	<u>\$1,656,275</u>	<u>\$1,525,199</u>	<u>\$1,944,822</u>
Count	422	439	427	424
MHEC Reciprocity				
Amount	<u>\$88,521</u>	<u>\$286,445</u>	<u>\$306,014</u>	<u>\$256,872</u>
Count	28	114	107	98
WICHE Reciprocity				
Amount	<u>\$58,445</u>	<u>\$65,143</u>	<u>\$55,096</u>	<u>\$43,134</u>
Count	17	20	14	12

Chapter 8
North Dakota State College of Science

Other Tuition Discounts

Approximately \$2.3 million of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

NDSCS Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Alumni Dependent Discounts				
Amount	<u>\$4,334</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Count	1	0	0	0
Contiguous States/Provinces Discounts				
Amount	<u>\$598,239</u>	<u>\$635,018</u>	<u>\$550,819</u>	<u>\$500,356</u>
Count	133	144	127	109

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$1.5 million of tuition waivers in the four academic years was given to students receiving tuition discounts.

NDSCS Students Receiving Tuition Discounts and Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	312	422	384	364
Amount of Waivers Granted to Students also Receiving Discounts	\$319,359	\$479,872	\$467,350	\$243,088

Resident, Nonresident, and International Student Tuition Waivers

Approximately \$4.7 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

Chapter 8
North Dakota State College of Science

NDSCS Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$416,430</u>	<u>\$566,581</u>	<u>\$540,166</u>	<u>\$601,494</u>
Count	740	1,032	956	1,100
Nonresident Students				
Amount	<u>\$610,960</u>	<u>\$753,548</u>	<u>\$660,653</u>	<u>\$453,993</u>
Count	385	481	434	417
International Students				
Amount	<u>\$35,320</u>	<u>\$57,591</u>	<u>\$28,147</u>	<u>\$12,786</u>
Count	9	17	11	5

Average Tuition Waived

Students receiving tuition waivers were charged approximately \$11.4 million of tuition over the four academic years (\$4.7 million total tuition waivers). The total gross tuition charged to all students was approximately \$34.9 million. No graduate students were identified at NDSCS.

NDSCS Average Tuition Waived for Undergraduates				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$940</u>	<u>\$900</u>	<u>\$878</u>	<u>\$703</u>
Percentage	42%	43%	43%	38%
Percentage Waived of Undergraduate Tuition	13%	15%	14%	13%

Statutory Tuition Waivers

Approximately \$170,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

Chapter 8
North Dakota State College of Science

NDSCS Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$16,052</u>	<u>\$5,556</u>	<u>\$2,610</u>	<u>\$13,680</u>
Count	35	18	7	23
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$32,707</u>	<u>\$29,718</u>	<u>\$39,624</u>	<u>\$33,939</u>
Count	13	15	15	10

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$63,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 1% of total tuition waivers granted were for 100% non-statutory tuition waivers.

NDSCS Students Receiving 100% Non-Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$17,819</u>	<u>\$22,291</u>	<u>\$14,482</u>	<u>\$7,999</u>
Count	25	29	19	12

Non-Tuition Waivers

Approximately \$230,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by NDSCS to waive in full, or in part, mandatory fees, course/program fees, and student housing charges. The waivers for student housing charges accounted for approximately 65% of the total NDSCS non-tuition waivers.

NDSCS Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$47,309	\$54,289	\$62,817	\$62,608

North Dakota State University

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.
- The number and amount of waivers or discounts granted at each institution to graduate students.
- The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.
- The number of students that received both a waiver or discount and a stipend or other payment at each institution.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$206.7 million of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. NDSU received approximately \$12.6 million of the payments over the four year period.

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North Dakota State University

NDSU Reciprocity Agreement Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$43,830,594</u>	<u>\$49,449,448</u>	<u>\$51,436,189</u>	<u>\$51,935,072</u>
Count	5,577	5,762	5,928	5,907
MHEC Reciprocity				
Amount	<u>\$911,790</u>	<u>\$1,154,883</u>	<u>\$2,522,052</u>	<u>\$3,159,146</u>
Count	164	200	507	619
WICHE Reciprocity				
Amount	<u>\$485,722</u>	<u>\$473,619</u>	<u>\$666,465</u>	<u>\$692,243</u>
Count	86	85	113	109

Other Tuition Discounts

Approximately \$16.1 million of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

NDSU Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Alumni Dependent Discounts				
Amount	<u>\$101,616</u>	<u>\$132,500</u>	<u>\$135,330</u>	<u>\$100,302</u>
Count	20	23	22	14
Contiguous States/Provinces Discounts				
Amount	<u>\$1,690,567</u>	<u>\$1,679,315</u>	<u>\$1,668,256</u>	<u>\$1,466,787</u>
Count	313	277	273	237
Minnesota Professional Discounts				
Amount	<u>\$1,371,233</u>	<u>\$1,492,695</u>	<u>\$3,174,949</u>	<u>\$3,067,768</u>
Count	128	131	140	153

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$12.3 million of tuition waivers in the four academic years was given to students receiving tuition discounts.

Chapter 9
North Dakota State University

NDSU Students Receiving Tuition Discounts and Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	389	929	1,155	1,087
Amount of Waivers Granted to Students also Receiving Discounts	\$1,492,941	\$2,894,800	\$3,808,699	\$4,111,124

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$68.8 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students. NDSU has a tuition waiver to waive 50% of the nonresident tuition rate for qualifying degree-seeking undergraduate international students.

NDSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	\$3,211,453	\$4,151,868	\$4,372,627	\$4,033,193
Count	1,267	1,575	1,660	1,484
Nonresident Students				
Amount	\$3,327,144	\$4,640,739	\$5,051,031	\$5,580,439
Count	598	1,116	1,293	1,229
International Students				
Amount	\$8,712,689	\$8,914,941	\$8,564,979	\$8,286,657
Count	1,098	1,038	974	847

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$103.3 million of tuition over the four academic years (\$68.8 million total tuition waivers). The total gross tuition charged to all students was approximately \$401.1 million.

NDSU Average Tuition Waived for Undergraduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	\$4,066	\$3,464	\$3,439	\$3,464
Percentage	55%	48%	47%	46%
Percentage Waived of Undergraduate Tuition	8%	10%	9%	8%

Chapter 9
North Dakota State University

NDSU Average Tuition Waived for Graduates				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$6,378</u>	<u>\$6,748</u>	<u>\$6,601</u>	<u>\$7,267</u>
Percentage	96%	96%	94%	95%
Percentage Waived of Graduate Tuition				
	73%	74%	70%	70%

NDSU Average Tuition Waived for Pharmacy Students				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$5,510</u>	<u>\$4,755</u>	<u>\$2,928</u>	<u>\$5,610</u>
Percentage	65%	57%	45%	37%
Percentage Waived of Pharmacy Tuition				
	7%	9%	15%	6%

Statutory Tuition Waivers

Approximately \$1.2 million of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

NDSU Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$192,486</u>	<u>\$203,253</u>	<u>\$181,762</u>	<u>\$180,014</u>
Count	197	180	175	165
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$129,937</u>	<u>\$93,493</u>	<u>\$82,547</u>	<u>\$116,239</u>
Count	19	20	16	21
FF/PO/EMed Dependent Waivers				
Amount	<u>\$0</u>	<u>\$6,135</u>	<u>\$6,135</u>	<u>\$3,168</u>
Count	0	1	1	1

Chapter 9
North Dakota State University

**100% Non-Statutory
Tuition Waivers**

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$38 million of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 55% of total tuition waivers granted were for 100% non-statutory tuition waivers.

NDSU Students Receiving 100% Non-Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$1,205,513</u>	<u>\$1,174,120</u>	<u>\$971,823</u>	<u>\$698,601</u>
Count	347	319	257	213
Graduate Students				
Amount	<u>\$8,095,112</u>	<u>\$8,957,757</u>	<u>\$7,352,732</u>	<u>\$9,381,391</u>
Count	1,226	1,271	1,111	1,246
Pharmacy Students				
Amount	<u>\$69,078</u>	<u>\$62,887</u>	<u>\$39,752</u>	<u>\$38,068</u>
Count	11	10	3	2

**Graduate Student
Tuition Waivers**

Approximately \$39.6 million of graduate student tuition was waived in the four academic years. The waivers account for approximately 58% of the tuition waivers. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C).

NDSU Graduate Student Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Amount	<u>\$8,604,594</u>	<u>\$9,547,990</u>	<u>\$9,571,845</u>	<u>\$10,398,593</u>
Count	1,349	1,415	1,450	1,431
Pharmacy Students				
Amount	<u>\$181,825</u>	<u>\$247,235</u>	<u>\$778,931</u>	<u>\$302,966</u>
Count	33	52	266	54

Chapter 9
North Dakota State University

Percent of NDSU Graduate Student Tuition Waivers to ND Residents (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Percent of Amount	<u>16%</u>	<u>17%</u>	<u>17%</u>	<u>14%</u>
Percent of Count	39%	40%	36%	35%
Pharmacy Students				
Percent of Amount	<u>50%</u>	<u>44%</u>	<u>46%</u>	<u>38%</u>
Percent of Count	58%	57%	57%	42%

Non-Tuition Waivers

Approximately \$650,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by NDSU to waive in full, or in part, application fees, student fees, course/program fees, and international student health insurance fees. The waivers for student fees accounted for approximately 51% of the total NDSU non-tuition waivers.

NDSU Non-Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$202,337	\$184,244	\$119,925	\$138,618

Graduate Student Stipends and Other Payments

Approximately \$43.9 million of stipends was given to graduate students in the four academic years. The stipend amount includes approximately \$94,000 for health insurance subsidies. In August 2013, NDSU started providing doctoral graduate students health insurance subsidies of \$25 per month. Also included in the stipend amount is approximately \$4,700 of stipends for Pharmacy students. The \$43.9 million of stipends was funded 50% from grants and contracts, 37% from appropriated funds, and the remainder from various other funding sources.

Approximately \$33.9 million of tuition waivers was granted to graduate students receiving a stipend in the four academic years. The waivers given to graduate students also receiving a stipend account for approximately 86% of the total tuition waivers to graduate students.

Chapter 9
North Dakota State University

NDSU Graduate Student Stipends				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Student Stipends				
Amount	<u>\$10,207,886</u>	<u>\$10,655,243</u>	<u>\$11,225,941</u>	<u>\$11,847,629</u>
Count	989	1,051	1,039	1,070
Percent Receiving Stipends and Waivers	96%	95%	96%	97%

In addition to the account code for payments to graduate students, we reviewed payments in payroll information to identify other payments made to graduate students. We excluded payments related to full-time employment as they would not have been associated with graduate work. Other payments made to graduate students totaled approximately \$2.5 million in the four academic years. Other payments include payments related to secondary jobs held by graduate students. Secondary jobs were considered outside the scope of assistantships and include positions such as: student general-type/temporary positions available to all students and part-time instructional. The other payments were funded 47% from local funds, 28% from grants and contracts, 24% from appropriated funds, and the remainder from various other funding sources.

University of North Dakota

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.
- The number and amount of waivers or discounts granted at each institution to graduate students.
- The number and amount of waivers granted at the University of North Dakota School of Medicine and Health Sciences.
- The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.
- The number of students that received both a waiver or discount and a stipend or other payment at each institution.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$160.3 million of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements. SMHS codes the reduction in tuition pursuant to a reciprocity agreement as a waiver rather than a discount. The waiver amount is included in NDUS tuition waiver reports. Therefore, the reduction in tuition is not included in the reciprocity agreement discount information.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. UND received approximately \$9.6 million of the payments over the four year period.

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University of North Dakota

UND Reciprocity Agreement Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$33,340,469</u>	<u>\$34,574,340</u>	<u>\$36,363,775</u>	<u>\$36,734,171</u>
Count	4,137	4,377	4,537	4,414
MHEC Reciprocity				
Amount	<u>\$1,358,317</u>	<u>\$2,004,469</u>	<u>\$2,832,385</u>	<u>\$3,164,654</u>
Count	262	404	523	576
WICHE Reciprocity				
Amount	<u>\$2,429,154</u>	<u>\$2,277,411</u>	<u>\$2,679,585</u>	<u>\$2,538,396</u>
Count	483	458	524	503

Other Tuition Discounts

Approximately \$9.9 million of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

UND Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Alumni Dependent Discounts				
Amount	<u>\$51,388</u>	<u>\$53,378</u>	<u>\$55,000</u>	<u>\$60,948</u>
Count	9	9	10	12
Contiguous States/Provinces Discounts				
Amount	<u>\$2,109,444</u>	<u>\$1,921,595</u>	<u>\$2,128,151</u>	<u>\$1,919,876</u>
Count	353	311	356	308
Minnesota Professional Discounts				
Amount	<u>\$333,911</u>	<u>\$278,120</u>	<u>\$437,490</u>	<u>\$563,960</u>
Count	19	16	30	40

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$5.1 million of tuition waivers in the four academic years was given to students receiving tuition discounts.

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University of North Dakota

UND Students Receiving Tuition Discounts and Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	318	324	335	348
Amount of Waivers Granted to Students also Receiving Discounts	\$1,191,169	\$1,217,818	\$1,258,720	\$1,403,241

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$36.6 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

UND Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$3,885,152</u>	<u>\$3,707,607</u>	<u>\$4,102,301</u>	<u>\$4,316,495</u>
Count	1,382	1,324	1,327	1,324
Nonresident Students				
Amount	<u>\$2,290,754</u>	<u>\$2,276,258</u>	<u>\$2,311,554</u>	<u>\$2,552,096</u>
Count	446	426	422	436
International Students				
Amount	<u>\$2,681,666</u>	<u>\$2,861,214</u>	<u>\$2,640,041</u>	<u>\$2,973,567</u>
Count	290	338	310	331

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$52 million of tuition over the four academic years (\$36.6 million total tuition waivers). The total gross tuition charged to all students was approximately \$392.2 million.

UND Average Tuition Waived for Undergraduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$3,251</u>	<u>\$3,299</u>	<u>\$3,515</u>	<u>\$3,662</u>
Percentage	60%	58%	56%	57%
Percentage Waived of Undergraduate Tuition	5%	5%	5%	5%

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University of North Dakota

UND Average Tuition Waived for Graduates				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$4,827</u>	<u>\$5,104</u>	<u>\$4,893</u>	<u>\$5,297</u>
Percentage	90%	90%	87%	90%
Percentage Waived of Graduate Tuition				
	33%	30%	29%	29%

UND Average Tuition Waived for Law Students				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$4,353</u>	<u>\$4,227</u>	<u>\$4,564</u>	<u>\$4,022</u>
Percentage	59%	54%	62%	42%
Percentage Waived of Law Tuition				
	10%	8%	9%	11%

UND Average Tuition Waived for MD Program Students				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$13,369</u>	<u>\$12,114</u>	<u>\$16,341</u>	<u>\$15,402</u>
Percentage	54%	62%	56%	49%
Percentage Waived of MD Program Tuition				
	7%	6%	9%	10%

Statutory Tuition Waivers

Approximately \$810,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

Chapter 10
University of North Dakota

UND Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$114,861</u>	<u>\$120,821</u>	<u>\$94,222</u>	<u>\$95,687</u>
Count	118	119	91	75
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$130,798</u>	<u>\$97,444</u>	<u>\$76,811</u>	<u>\$79,297</u>
Count	24	22	18	16

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$22.4 million of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 61% of total tuition waivers granted were for 100% non-statutory tuition waivers.

UND Students Receiving 100% Non-Statutory Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$1,293,224</u>	<u>\$1,297,546</u>	<u>\$1,117,010</u>	<u>\$1,245,694</u>
Count	337	350	284	303
Graduate Students				
Amount	<u>\$4,066,569</u>	<u>\$3,987,510</u>	<u>\$3,897,962</u>	<u>\$4,362,669</u>
Count	862	799	803	813
Law Students				
Amount	<u>\$30,263</u>	<u>\$22,390</u>	<u>\$46,148</u>	<u>\$39,237</u>
Count	8	4	8	7
MD Program Students				
Amount	<u>\$241,190</u>	<u>\$210,137</u>	<u>\$202,720</u>	<u>\$302,255</u>
Count	15	13	8	12

Graduate Student Tuition Waivers

Approximately \$22.4 million of graduate student tuition was waived in the four academic years. The waivers account for approximately 61% of the tuition waivers. The "Graduate Students" category includes the non-MD degree seeking students at SMHS. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C).

Chapter 10
University of North Dakota

UND Graduate Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Amount	<u>\$4,812,987</u>	<u>\$4,690,647</u>	<u>\$4,716,450</u>	<u>\$5,127,271</u>
Count	997	919	964	968
Law Students				
Amount	<u>\$208,932</u>	<u>\$177,551</u>	<u>\$182,550</u>	<u>\$249,354</u>
Count	48	42	40	62
MD Program Students				
Amount	<u>\$454,536</u>	<u>\$387,652</u>	<u>\$604,634</u>	<u>\$770,123</u>
Count	34	32	37	50

Percent of UND Graduate Student Tuition Waivers to ND Residents				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Percent of Amount	<u>34%</u>	<u>32%</u>	<u>37%</u>	<u>35%</u>
Percent of Count	57%	56%	60%	59%
Law Students				
Percent of Amount	<u>77%</u>	<u>73%</u>	<u>83%</u>	<u>68%</u>
Percent of Count	81%	76%	85%	65%
MD Program Students				
Percent of Amount	<u>61%</u>	<u>65%</u>	<u>58%</u>	<u>60%</u>
Percent of Count	76%	75%	70%	71%

**School of Medicine
and Health Sciences
Tuition Waivers**

We identified 17 types of tuition waivers granted to SMHS students in the four academic years. SMHS initiates eight of the waivers (for example, the "Rural Med Waiver" and "Med Academic Waiver"). The remaining nine waiver types are initiated by the university for SMHS students (for example, the "National Guard Med Tuition Wvr" and "Family Member Tuit WV-Med"). The amount of waivers initiated by SMHS account for approximately 90% (\$2.5 million) of the waivers granted to SMHS students during the four academic years.

SMHS codes the reduction in tuition pursuant to a reciprocity agreement as a waiver rather than a discount. The reduction in tuition is part of the WICHE Professional Student Exchange Program (further explained in Appendix B). SMHS received approximately \$1 million in the four academic years as part of the reciprocity agreement. The amount waived pursuant to the agreement was approximately \$570,000 in the four academic years.

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University of North Dakota

UND School of Medicine and Health Sciences Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
SMHS Students				
Amount	<u>\$602,470</u>	<u>\$541,442</u>	<u>\$764,146</u>	<u>\$914,642</u>
Count	69	62	69	83

Non-Tuition Waivers

Approximately \$570,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by UND to waive in full, or in part, application fees, mandatory fees, and course/program fees. The waivers for mandatory fees accounted for approximately 87% of the total UND non-tuition waivers.

UND Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$139,961	\$156,447	\$135,518	\$133,336

Graduate Student Stipends and Other Payments

Approximately \$35.1 million of stipends was given to graduate students in the four academic years. The stipend amount includes approximately \$1.2 million for health insurance. UND offers health insurance to graduate students in assistantships through the NDUS graduate health insurance policy. Also included in the stipend amount is approximately \$46,000 of stipends for Law students (no stipends were identified related to MD degree seeking students at SMHS). The \$35.1 million of stipends was funded 59% from appropriated funds, 32% from grants and contracts, and the remainder from various other funding sources.

Approximately \$15 million of tuition waivers was granted to graduate students receiving a stipend in the four academic years. The waivers given to graduate students also receiving a stipend account for approximately 67% of the total tuition waivers to graduate students.

UND Graduate Student Stipends				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Student Stipends				
Amount	<u>\$8,625,851</u>	<u>\$8,405,064</u>	<u>\$8,705,551</u>	<u>\$9,387,201</u>
Count	658	651	667	675
Percent Receiving Stipends and Waivers	91%	88%	86%	90%

Chapter 10
University of North Dakota

In addition to the account code for payments to graduate students, we reviewed payments in payroll information to identify other payments made to graduate students. We excluded payments related to full-time employment as they would not have been associated with graduate work. Other payments made to graduate students totaled approximately \$3.7 million in the four academic years. Other payments include payments related to secondary jobs held by graduate students and miscoded stipend payments. Secondary jobs were considered outside the scope of assistantships and include positions such as: student general-type/temporary positions available to all students and part-time instructional. The other payments were funded 27% from local funds, 27% from grants and contracts, 23% from auxiliaries, 22% from appropriated funds, and the remainder from various other funding sources.

Valley City State University

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.
- The number and amount of waivers or discounts granted at each institution to graduate students.
- The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.
- The number of students that received both a waiver or discount and a stipend or other payment at each institution.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

Approximately \$4.6 million of tuition discounts due to reciprocity agreements was identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to reciprocity agreements.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. VCSU received approximately \$370,000 of the payments over the four year period.

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Valley City State University

VCSU Reciprocity Agreement Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Minnesota Reciprocity				
Amount	<u>\$776,769</u>	<u>\$812,679</u>	<u>\$741,644</u>	<u>\$756,541</u>
Count	142	157	140	143
MHEC Reciprocity				
Amount	<u>\$49,517</u>	<u>\$38,497</u>	<u>\$97,766</u>	<u>\$141,311</u>
Count	11	10	28	28
WICHE Reciprocity				
Amount	<u>\$228,849</u>	<u>\$288,615</u>	<u>\$329,297</u>	<u>\$341,996</u>
Count	66	80	84	83

Other Tuition Discounts

Approximately \$770,000 of tuition discounts not related to a reciprocity agreement was identified in the four academic years. The discounts were determined by taking the difference between the nonresident tuition rates and the tuition charged to students pursuant to SBHE approved rates. The other tuition discounts are established in SBHE policy.

VCSU Other Tuition Discounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Alumni Dependent Discounts				
Amount	<u>\$3,285</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Count	1	0	0	0
Contiguous States/Provinces Discounts				
Amount	<u>\$171,212</u>	<u>\$173,129</u>	<u>\$230,250</u>	<u>\$187,804</u>
Count	32	34	44	36

Students Receiving Tuition Discounts and Tuition Waivers

Approximately \$610,000 of tuition waivers in the four academic years was given to students receiving tuition discounts.

VCSU Students Receiving Tuition Discounts and Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Count of Students	65	67	80	87
Amount of Waivers Granted to Students also Receiving Discounts	\$107,168	\$126,764	\$181,120	\$194,895

**Chapter 11
Valley City State University**

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$2.4 million of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

VCSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$104,968</u>	<u>\$105,444</u>	<u>\$85,836</u>	<u>\$98,758</u>
Count	103	94	80	76
Nonresident Students				
Amount	<u>\$215,155</u>	<u>\$331,389</u>	<u>\$477,369</u>	<u>\$362,824</u>
Count	79	90	104	98
International Students				
Amount	<u>\$147,037</u>	<u>\$169,736</u>	<u>\$161,959</u>	<u>\$178,096</u>
Count	35	36	39	40

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$4.4 million of tuition over the four academic years (\$2.4 million total tuition waivers). The total gross tuition charged to all students was approximately \$22.1 million.

VCSU Average Tuition Waived for Undergraduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$2,209</u>	<u>\$2,863</u>	<u>\$3,337</u>	<u>\$3,090</u>
Percentage	49%	57%	58%	54%
Percentage Waived of Undergraduate Tuition	10%	12%	14%	11%

VCSU Average Tuition Waived for Graduates (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waiver				
Amount	<u>\$1,451</u>	<u>\$1,496</u>	<u>\$1,781</u>	<u>\$1,851</u>
Percentage	98%	94%	94%	90%
Percentage Waived of Graduate Tuition	5%	5%	4%	6%

Chapter 11
Valley City State University

Statutory Tuition Waivers

Approximately \$22,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

VCSU Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$5,248</u>	<u>\$2,029</u>	<u>\$3,765</u>	<u>\$5,993</u>
Count	10	4	7	4
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$0</u>	<u>\$1,060</u>	<u>\$0</u>	<u>\$3,871</u>
Count	0	1	0	1

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$300,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 12% of total tuition waivers granted were for 100% non-statutory tuition waivers.

VCSU Students Receiving 100% Non-Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$45,589</u>	<u>\$63,449</u>	<u>\$34,665</u>	<u>\$69,233</u>
Count	28	31	31	28
Graduate Students				
Amount	<u>\$22,851</u>	<u>\$24,178</u>	<u>\$15,618</u>	<u>\$25,321</u>
Count	15	16	8	14

Graduate Student Tuition Waivers

Approximately \$94,000 of graduate student tuition was waived in the four academic years. The waivers account for approximately 4% of the tuition waivers. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C).

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Valley City State University

VCSU Graduate Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Amount	<u>\$23,220</u>	<u>\$25,437</u>	<u>\$17,812</u>	<u>\$27,767</u>
Count	16	17	10	15

Percent of VCSU Graduate Student Tuition Waivers to ND Residents				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Graduate Students				
Percent of Amount	<u>86%</u>	<u>96%</u>	<u>100%</u>	<u>77%</u>
Percent of Count	88%	88%	100%	80%

Non-Tuition Waivers

Approximately \$66,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by VCSU to waive in full, or in part, technology fees, mandatory fees, and student housing charges. The waivers for employee fees accounted for approximately 81% of the total VCSU non-tuition waivers.

VCSU Non-Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Amount	\$19,573	\$16,962	\$11,705	\$17,925

Graduate Student Stipends and Other Payments

VCSU hired two graduate students from NDSU, one in academic year 2012-13 and one in academic year 2013-14. VCSU paid NDSU for the graduate students. NDSU paid the graduate students a stipend through payroll. In total, the two students received \$10,500 of stipends. The stipend amounts were included in NDSU amounts.

Williston State College

Introduction

This chapter includes information related to the following specific areas included in the motion passed at the July 2014 Legislative Audit and Fiscal Review Committee meeting:

- The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.
- The number and amount of waivers or discounts for resident students, nonresident students, and international students.
- The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institutions.
- The number and amount of waivers or discounts granted at each institution due to statutory requirements.

Information for the above requests and related areas are provided in a table format. The amounts provided in the tables represent the total amount waived or discounted during the identified academic year. For the purposes of this audit, academic year consists of the fall, spring, and summer semesters/terms. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year.

Reciprocity Agreement Tuition Discounts

No tuition discounts due to reciprocity agreements were identified in the four academic years (additional information related to reciprocity agreements is included in Appendix B). WSC charges all resident and nonresident students the resident rate. International students are charged a higher tuition rate.

Pursuant to the reimbursement formula included in the Minnesota agreement, North Dakota has received payments from Minnesota each of the four academic years. WSC received approximately \$20,000 of the payments over the four year period.

Other Tuition Discounts

No other tuition discounts were identified in the four academic years.

Students Receiving Tuition Discounts and Tuition Waivers

No tuition discounts were identified in the four academic years.

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Williston State College

**Resident,
Nonresident, and
International Student
Tuition Waivers**

Approximately \$560,000 of tuition waivers was identified in the four academic years. We categorized "resident students" as students meeting the definition in state law of a resident student for tuition purposes (definition included in Appendix C). The remaining students were further categorized as nonresident and international students.

WSC Resident, Nonresident, and International Student Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$56,660</u>	<u>\$37,453</u>	<u>\$77,164</u>	<u>\$97,877</u>
Count	261	24	205	237
Nonresident Students				
Amount	<u>\$29,541</u>	<u>\$30,909</u>	<u>\$36,396</u>	<u>\$44,246</u>
Count	21	13	23	69
International Students				
Amount	<u>\$26,806</u>	<u>\$21,441</u>	<u>\$54,623</u>	<u>\$42,496</u>
Count	12	7	17	13

**Average Tuition
Waived**

Students receiving tuition waivers were charged approximately \$830,000 of tuition over the four academic years (\$560,000 total tuition waivers). The total gross tuition charged to all students was approximately \$7 million. No graduate students were identified at WSC.

WSC Average Tuition Waived for Undergraduates				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Average Tuition Waived				
Amount	<u>\$384</u>	<u>\$2,041</u>	<u>\$686</u>	<u>\$579</u>
Percentage	50%	94%	73%	66%
Percentage Waived of Undergraduate Tuition	7%	5%	10%	10%

**Statutory Tuition
Waivers**

Approximately \$25,000 of tuition waivers was granted in the four academic years due to statutory requirements. For purposes of this audit, a statutory tuition waiver was defined as being a waiver required to be provided pursuant to state law. Requirements in state law reduce tuition charged by 25% for an eligible National Guard member. Requirements in state law for other statutory waivers reduce tuition charged to zero (100% waiver).

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Williston State College

WSC Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
National Guard Waivers				
Amount	<u>\$1,060</u>	<u>\$302</u>	<u>\$0</u>	<u>\$0</u>
Count	2	1	0	0
POW/MIA/Vet Dependent Waivers				
Amount	<u>\$5,691</u>	<u>\$12,082</u>	<u>\$5,034</u>	<u>\$1,208</u>
Count	3	6	2	1

100% Non-Statutory Tuition Waivers

In addition to statutory waivers resulting in 100% of tuition being waived, we identified additional tuition waivers reducing the charged tuition amount to zero. Approximately \$330,000 of non-statutory tuition waivers reduced the students' tuition to zero. Approximately 60% of total tuition waivers granted were for 100% non-statutory tuition waivers.

WSC Students Receiving 100% Non-Statutory Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Undergraduate Students				
Amount	<u>\$70,124</u>	<u>\$70,825</u>	<u>\$96,562</u>	<u>\$93,768</u>
Count	37	30	39	42

Non-Tuition Waivers

Approximately \$310,000 of non-tuition waivers was granted in the four academic years. Non-tuition waivers were calculated using total waiver amounts less the amount of tuition waivers we identified. Non-tuition waivers were granted by WSC to waive in full, or in part, campus access fees, program fees, and mandatory fees. The waivers for campus access fees accounted for approximately 73% of the total WSC non-tuition waivers.

WSC Non-Tuition Waivers				
<i>(by Academic Year)</i>				
	2010-11	2011-12	2012-13	2013-14
Amount	\$98,438	\$10,608	\$85,656	\$115,983

Audit Background Information

Purpose and Authority of the Audit

The performance audit of tuition waivers and student stipends at NDUS institutions was conducted by the Office of the State Auditor pursuant to a motion passed by the Legislative Audit and Fiscal Review Committee. The performance audit was conducted pursuant to authority within North Dakota Century Code Chapter 54-10.

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so management and those charged with governance and oversight can use the information to improve performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. The purpose of this report is to provide our analysis, findings, and recommendations regarding our limited review of waivers and stipends at NDUS institutions and provide information requested.

Background Information

Organized as a system in 1990, NDUS is made up of 11 institutions governed by the eight-member SBHE. The board includes seven citizen members appointed by the Governor who serve four-year terms and one student member appointed by the Governor for a one-year term. A non-voting faculty advisor is selected by the Council of College Faculties and a non-voting staff advisor is selected by the NDUS Staff Senate. In 2001, a new section was added to state law stating the institutions of higher education under the control of the SBHE are a unified system of higher education and are designated as the NDUS.

The granting or awarding of discounts, waivers, and stipends is a common practice within NDUS. SBHE established a policy related to tuition waivers in December 1987. However, no policy has been established in relation to stipends. Definitions of discount, waiver, and stipend were established by our office for the purposes of this audit (included in Chapter 1).

Objective of the Audit

The first phase of a performance audit conducted by our office is to obtain background information, obtain an understanding of the program under audit, and to identify information to develop an audit objective(s) for field work. Following the completion of the first phase of the performance audit of tuition waivers and student stipends, we identified areas requiring improvement and made applicable recommendations (included in Chapter 1). We also were able to conduct the work necessary to provide the information included in the July 2014 motion passed by the Legislative Audit and Fiscal Review Committee. In addition, we reviewed previous tests conducted by our office related to waivers. We concluded additional work related to tuition waivers and student stipends would not be performed at this time. Therefore, an audit objective for field work was not considered necessary.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. We believe the evidence obtained provides a reasonable basis for our findings and conclusions.

The reviews performed were conducted from the end of July 2014 to the middle of March 2015. The review included academic years 2010-11, 2011-12, 2012-13, and 2013-14 (academic year included the fall, spring, and summer semesters/terms). The motion required a review of policies and procedures related to tuition waivers and student stipends at each of the NDUS institutions as well as information regarding 12 specific areas.

As part of this performance audit, we attempted to identify and review institutions' policies and procedures for tuition waivers. To obtain such information, we made multiple attempts with institutions to provide requested information. An initial email was sent by the University System Office to each of the 11 NDUS institutions requesting all policies and procedures established by the institution in regards to tuition waivers being awarded. Upon review of the information provided in relation to the initial request, we concluded the information was incomplete and/or inadequate. An additional email request was sent by our office to each institution requiring the institutions to confirm applicable policies and procedures were provided.

We requested the University System Office provide a list of tuition waivers at each institution. The list provided included item type numbers used to track each tuition waiver. We queried NDUS Campus Solutions data to identify activity in the four academic years by item type. The data was reviewed for potential tuition waivers not included on the list provided by the University System Office. Discussions were also held with various NDUS representatives to gain an understanding of NDUS Campus Solutions and NDUS reports/queries used or available to identify tuition and tuition waiver information. Our review of information and discussions with NDUS representatives identified the following:

- Item type ranges have been established for tuition and waivers.
- Institutions use item types, term fee tables, and term sub-fee tables to charge students the appropriate tuition rates.

A review of previous tests conducted by our office of waivers was performed. The total number of waivers tested by institution follows (totals for BSC, DSU, and MiSU included two audit periods):

- BSC - 66
- DCB - 12
- DSU - 87
- MiSU - 85
- NDSU - 49
- UND - 35

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- VCSU - 16
- WSC - 19

As part of this performance audit, we attempted to provide information for the 12 specific areas included in the motion. The 12 areas and work performed follows:

The number and amount of waivers or discounts granted at each institution due to statutory requirements.

A review of state law identified three statutorily required waivers: veteran dependent waiver; survivor of firefighter, emergency medical services personnel, or peace officer waiver; and National Guard tuition waiver. Institutions use unique item types to code waivers. NDUS Campus Solutions data was queried to identify tuition waivers by student, academic term, and institution. The data was then filtered by the three statutorily required waivers. Academic terms were grouped into academic years. Tuition waiver amounts for each statutorily required waiver were counted by student ID, category, academic year, and institution. A student receiving the same waiver in multiple terms within an academic year was counted as one student.

The number and amount of waivers or discounts granted at each institution due to reciprocity agreements with other states.

Information related to reciprocity agreements is provided in Appendix B. SBHE has also approved discounted tuition rates for alumni dependents, students from contiguous states/provinces (South Dakota, Montana, Saskatchewan, and Manitoba), and Minnesota students in professional programs not covered by the Minnesota reciprocity agreement. NDUS Campus Solutions data was queried to identify: tuition amounts by item type and student, term fee tables by item type, and term sub-fee tables. Item types, term fee tables, and term sub-fee tables were reviewed by institution for like tuition charges with different rates for resident, nonresident, MN reciprocity, etc. Tuition charges where the nonresident tuition rate exceeded the resident rate were reviewed to identify the percentage of the resident tuition rate for each type of discount and nonresident tuition rate. The percentages were used to calculate discounted tuition amounts in relation to the nonresident tuition rates. If the nonresident tuition rate was equal to the resident tuition rate (such as online tuition rate or at MiSU) then no discount was considered to have been granted. Discount amounts were counted by student ID for each academic year by institution. A student receiving a discounted tuition rate in multiple terms within an academic year was counted as one student.

The number and amount of waivers or discounts granted at each institution to graduate students.

NDUS Campus Solutions data was queried to identify tuition waivers by student, academic term, and institution. The data was then filtered to exclude undergraduate students. Academic terms were grouped into academic years. Tuition waiver amounts were counted by student ID,

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Audit Background Information

category, academic year, and institution. A student receiving waivers in multiple terms within an academic year was counted as one student. The number and amount of waivers or discounts were also identified for UND Law, UND Med, and NDSU Pharmacy students.

The average amount of tuition waived or discounts for each student receiving a waiver or waivers, including the average percentage of total tuition waivers compared to gross tuition charges for the students by institution.

NDUS Campus Solutions data was queried to identify tuition and tuition waivers by student, academic term, and institution. Tuition charges not 1098-T eligible for IRS reporting purposes were excluded from our tuition amounts. Academic terms were grouped into academic years. Tuition waiver amounts were counted by student ID, category, academic year, and institution. A student receiving waivers in multiple terms within an academic year was counted as one student. The number of students receiving tuition waivers, total tuition waived, total tuition charged students receiving waivers, and total tuition charged all students were used to calculate the different averages.

The number and amount of waivers granted at the University of North Dakota School of Medicine and Health Sciences.

SMHS personnel identified applicable tuition waiver item types related to tuition waivers granted at SMHS. NDUS Campus Solutions data was queried to identify tuition waivers by student, academic term, and institution. This data was reviewed for potential tuition waivers not included on the list provided by SMHS. The data was then filtered to include the tuition waivers related to SMHS. Academic terms were grouped into academic years. Tuition waiver amounts were counted by student ID by academic year. A student receiving waivers in multiple terms within an academic year was counted as one student.

The number and amount of stipends or other payments awarded at each institution to graduate students, including the source of funds.

Discussions were held with financial and/or HR staff at the six institutions with graduate students to identify whether stipends or salaries were paid to graduate students, what other payments were paid to graduate students thru payroll, and how the payments were coded. NDUS HRMS payroll data was queried for the six institutions. The data was filtered to include information related to graduate students paid by the institutions where the students were enrolled. Payments containing state employee health insurance, state retirement, or TIAA/CREF retirement were excluded. Pay period end dates or check dates were used to assign an approximate academic term to the payments in order to match enrollment status with payments and to eliminate payments to students when not enrolled as graduate students. Job codes for graduate assistants and account codes for salaries and health insurance for graduate assistants were used to group and categorize payments as stipends or other payments. Payments coded as graduate assistant salaries and graduate assistant health insurance were considered stipends even if the students

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Audit Background Information

were not enrolled as graduate students in the approximate term as the payments. Payments coded to other account codes were considered other payments, except for account codes used for benefited employees or if the students were not enrolled as graduate students in the approximate term as the payments. Using the NDUS fund classification list, we categorized funds by source. No additional work was performed to determine if subsequent transactions occurred to reverse or change funding sources.

The number of students that received both a waiver or discount and a stipend or other payment at each institution.

Using information already identified for other areas requested, we matched student IDs and terms for students receiving both a waiver and stipend.

The number of internships at each institution and those paid or subsidized by state internship programs.

We attempted to identify the number of internships at each NDUS institution in the four academic years. Efforts to obtain the data were hampered by the lack of a method for identifying internship courses and standard definitions as well as different interpretations among the institutions in what constituted an internship. We made an initial request for internship information on November 19, 2015. After receiving two different sets of internship data (neither were considered complete or accurate), we established a definition of internship for the purposes of the audit. Three additional sets of internship data were provided. We determined the three sets were not complete or accurate. A NDUS representative stated it had become apparent NDUS would not be able to generate a repeatable data set meeting our office's expectations in regards to accuracy and completeness.

We identified two internship programs providing state funds to assist in paying the salary expenses of internships. The Operation Intern Program is administrated by the Department of Commerce and the North Dakota State Government Internship Stipend Program is administrated by the Human Resource Management Services Division of the Office of Management and Budget. The State Government Internship Stipend Program requires individuals take a course for academic credit. The Operation Intern Program does not require a course be taken for academic credit. Program data was requested from each department responsible for administering the respective programs.

A number of issues and/or limitations were identified with the data being obtained and/or maintained by both departments. Data of the State Government Internship Stipend Program was accurate. However, information of the specific course taken was not always documented. Concerns were identified related to the completeness and accuracy of the data for the Operation Intern Program. For example, the total amount of payments identified in the data provided was not consistent with the accounts payable data in PeopleSoft. A list of payments and names of individuals in the program was provided by Commerce for the 2011-13

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and 2013-15 biennium using accounts payable documentation maintained by the accounting department. However, Commerce was unable to provide a similar list for the 2009-11 biennium due to established records retention schedule requirements.

Using the information related to internships at institutions and the two state programs, we attempted to match participants. Once matched, we reviewed information to make a conclusion on whether the course for credit was related to the internship. When making the conclusion for the State Government Internship Program, we took into consideration the date of the email requesting the transfer of spending authority and the academic term the course was taken for credit. For the Operation Intern Program, we took into consideration a variety of information including internship start and end dates, payment dates, the academic term the course was taken for credit, etc.

The number of Dickinson State University employees terminated during the 2009-11 biennium and the number of those employees that have been rehired.

NDUS HRMS payroll and job data was queried to identify gaps in employment and changes in employment statuses. The number of employees terminated was limited to regular employees, as it is not uncommon for temporary employees to be rehired at the end of temporary employment. Terminated regular employees were considered as rehires if the employee was rehired into either a regular or temporary position after the effective date of termination. Also, if a regular employee was terminated, rehired, and terminated a second time within the same biennium, the employee was only counted as one terminated employee.

Recommendations for improving accountability for the awarding of tuition waivers and student stipends.

We relied on work performed throughout the audit to make recommendations for improving accountability in the awarding of tuition waivers and stipends.

Recommendations for improvements to the information included in student unit records and to the use of the information.

We reviewed NDUS data inconsistencies reports and interviewed selected personnel. In addition, information and concerns identified during the reviews performed throughout this audit were used to make recommendations for improving the information included in student unit records maintained in Campus Solutions.

The number and amount of waivers or discounts for resident students, nonresident students, and international students.

A review of state law identified a definition of a resident student for tuition purposes (definition included in Appendix C). NDUS Campus Solutions data was queried to identify tuition waivers by student, academic term, and institution along with student bio/demographic information. Student bio/demographic information used included: state (STATE), citizenship

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(CITZ), and tuition residency (TUITION RES) fields. The TUITION RES field was used to identify resident students for tuition purposes. For the remaining students, the CITZ field was used to identify international students. Nonresident students were the remainder of the students (not included in resident student population or the international student population). Academic terms were grouped into academic years. Tuition waiver amounts were counted by student ID, category, academic year, and institution. A student receiving waivers in multiple terms within an academic year was counted as one student. The information identified using the described methodology in this paragraph is included in Chapters 2 through 12.

According to NDUS staff, the information contained in the NDUS tuition waiver report is also generated using NDUS Campus Solutions data. However, the information is cleansed by filtering the STATE column for only ND students. If students have a citizenship in the CITZ column other than USA, the STATE is changed from ND to OTH. If any of the students with STATE of ND and CITZ of USA has a TUITION RES code other than ND or NDMIL, the student's STATE is changed to OTH. The information identified using the described methodology in this paragraph is included in Appendix C.

Additional Information

Using NDUS Campus Solutions data already identified, we also provided information for the following:

- The number and amount of tuition waivers granted to students also receiving tuition discounts in the same academic year at each institution.
- The number and amount of 100% non-statutory tuition waivers granted at each institution.
- The percentage of graduate student tuition waivers granted to North Dakota resident students by institution.
- The amount of non-tuition waivers granted at each institution.

List of Recommendations and Management Responses

	Recommendation	<u>Agree</u>	<u>Disagree</u>	<u>Mixed</u>
1-1	We recommend the State Board of Higher Education establish common definitions within the University System for discounts, waivers, and stipends. The Board should require institutions to review coding of discounts, waivers, and stipends.	<u>X</u>	_____	_____
1-2	We recommend the State Board of Higher Education require institutions to establish policies/procedures for institutional tuition waivers. The policies/procedures should address eligibility, application process, selection criteria, awarding process, and monitoring.	<u>X</u>	_____	_____
1-3	We recommend the State Board of Higher Education ensure all criteria are clearly defined for tuition waivers established in Board policy.	<u>X</u>	_____	_____
1-4	We recommend the State Board of Higher Education establish a waiver policy for institution employee spouse/dependents and University System Office personnel.	_____	_____	<u>X</u>
1-5	We recommend the State Board of Higher Education establish policies for cultural diversity, international, graduate, and other common institutional tuition waiver types.	_____	_____	<u>X</u>
1-6	We recommend the State Board of Higher Education establish limits on the tuition waivers institutions can award.	<u>X</u>	_____	_____
1-7	We recommend the State Board of Higher Education identify and define the relevant student information required and expected for reporting purposes.	<u>X</u>	_____	_____
1-8	We recommend the State Board of Higher Education: <ul style="list-style-type: none"> a) Provide authority to an individual to identify the necessary student data to be obtained. b) Authorize the individual to establish standards related to consistent student data entry for the entire University System. c) Require all institutions follow the established standards. 	<u>X</u>	_____	_____
1-9	We recommend the State Board of Higher Education adequately monitor institutions for compliance with policies, procedures, and standards.	<u>X</u>	_____	_____
1-10	We recommend the State Board of Higher Education define internship for the entire University System and require a reporting method to readily identify internships at institutions.	<u>X</u>	_____	_____

Reciprocity Agreement Information

Reciprocity agreements allow residents from participating states to enroll in certain institutions and programs of study in other states at reduced tuition rates. Certain agreements require reimbursement payments or support fee payments be made by one state to the other (information is included in the table on following page).

In accordance with authority granted in state law, NDUS has entered into various reciprocity agreements with other states. Through membership in the Midwestern Higher Education Compact (MHEC) and Western Interstate Commission for Higher Education (WICHE), NDUS has entered into several student exchange programs/reciprocity agreements with other states. In addition, NDUS has entered into a reciprocity agreement with Minnesota. Additional information regarding the reciprocity agreements entered into by NDUS follows.

Midwestern Higher Education Compact

MHEC is composed of 12 member states including Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota and Wisconsin. North Dakota's fee to be a member of MHEC was \$95,000 for each of the four academic years. As part of the membership with the consortium, member states have the option to participate in the Midwest Student Exchange Program (MSEP). Of the 12 member states only 9 participate in MSEP (Iowa, South Dakota, and Ohio do not participate). Through MSEP, participating states agree to charge students from other participating states no more than 150% of the in-state resident tuition rate for specific programs of study. Receiving institutions may exercise the right to limit participation or set specific admissions requirements.

Western Interstate Commission for Higher Education

WICHE is composed of 16 member states and territories including Alaska, Arizona, California, Colorado, Commonwealth of the Northern Mariana Islands, Hawaii, Idaho, Montana, New Mexico, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming. North Dakota's annual fee to be a member of WICHE was \$125,000 per year for academic years 2010-11 to 2012-13 and increased to \$131,000 for academic year 2013-14. Member states and territories have the option to participate in the following three different student exchange/reciprocity programs (North Dakota participates in all three programs):

Western Undergraduate Exchange (WUE)

All other member states and territories participate in WUE. Through WUE, students who are residents of member states may request a reduced tuition rate of 150% of the resident tuition rate for specific programs of study at participating institutions outside of their home state. The reduced tuition rate is not automatically awarded to all eligible students as many institutions limit the number of new WUE awards each academic year. NDUS does not appear to limit the number of new WUE awards.

Western Regional Graduate Program (WRGP)

Fourteen other member states participate in WRGP (Commonwealth of the Northern Mariana Islands does not participate). Through WRGP residents of participating member states are provided opportunities to enroll in a variety of master, graduate certificate, and Ph.D. programs. WRGP is a tuition reciprocity arrangement similar to WUE. North Dakota offers opportunities to residents of participating member states in 10 programs. The programs offered are Space Studies, Nursing Science, Ecology of the Northern Great Plains, Public Health, Medical Laboratory Science, History, Counseling Psychology, and Theatre Arts at UND; Coatings and Polymeric Materials at NDSU; and Education at VCSU. Students enrolling through WRGP can apply to be considered for the resident tuition rate.

Appendix B
Reciprocity Agreement Information

Professional Student Exchange Program (PSEP)

Nine other member states (Alaska, Arizona, Colorado, Hawaii, Montana, New Mexico, Nevada, Utah, and Wyoming) participate in PSEP. Through PSEP, students are able to enroll in selected out-of-state professional programs usually because the fields of study are not available at public institutions in their home states. The 10 professional healthcare fields of study supported by PSEP include Dentistry, Medicine, Occupational Therapy, Optometry, Osteopathic Medicine, Pharmacy, Physical Therapy, Physician Assistant, Podiatry, and Veterinary Medicine. North Dakota is sending students for Dentistry, Veterinary Medicine, and Optometry. North Dakota is receiving students at UND for Occupational Therapy, Physical Therapy, and Allopathic Medicine and at NDSU for Pharmacy. Students enrolled through PSEP receive preference in admissions and pay a reduced level of tuition. Students are usually charged resident tuition in public institutions or reduced standard tuition at private schools. In addition, a student must be approved by their home state since the home state pays a support fee to the admitting school to help cover the cost of the students' education. North Dakota has paid over \$7 million in the four academic years to help cover the cost of students' education in other states. While service requirements have been established by certain participating member states for students receiving benefits through the PSEP, North Dakota has not established service requirements to protect the state's investment.

Minnesota

Annually, North Dakota enters into a reciprocity agreement with Minnesota. The reciprocity agreement allows Minnesota students attending NDUS institutions and North Dakota students attending certain Minnesota institutions to pay reduced rates. The rates vary depending on the institution attended and the program of study (rates negotiated). As part of the agreement, the state receiving the lesser number of students is required to make reimbursement payments to the state receiving the greater number of students. The reimbursement payments are calculated based on a formula included in the agreement (amounts received by North Dakota are identified in the table below). North Dakota programs not covered by the agreement include the UND Law and Medicine programs as well as the NDSU Pharmacy program. The programs are also exempt from the reimbursement payment calculation.

Reciprocity Agreement Amounts				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
WICHE PSEP Reciprocity Payments				
Made by NDUS	\$(1,611,080)	\$(1,759,934)	\$(1,858,039)	\$(1,923,093)
Received by NDUS	\$220,635	\$212,631	\$281,935	\$321,534
Minnesota Reciprocity Payments				
Received	\$4,212,846	\$7,198,531	\$5,761,509	\$7,485,212

Additional Tuition Waiver Information by Residency

A specific area included in the motion passed by the Legislative Audit and Fiscal Review Committee related to identifying the number and amount of waivers for resident students, nonresident students, and international students. While residency for tuition purposes is defined in state law, a “resident student” for tuition purposes can include students not residing in North Dakota prior to enrollment at a NDUS institution or non-USA citizens.

North Dakota Century Code Section 15-10-19.1 defines nonresident student and resident student for tuition purposes. Subsections 1 and 2 state:

1. A “nonresident student” for tuition purposes means any student other than a resident student.
2. A “resident student” for tuition purposes means:
 - a. An individual whose guardian, custodial parent, or parents are legal residents of this state and have resided in this state for twelve months, or a dependent child whose custodial parent moved into the state with the intent to establish legal residency for a period of years within the last twelve months immediately prior to the beginning of the academic term;
 - b. An individual of age eighteen or over who is a legal resident of this state and has resided in this state after reaching age eighteen for twelve months immediately prior to the beginning of the academic term;
 - c. An individual who graduated from a North Dakota high school;
 - d. (1) A full-time active duty member of the armed forces;
(2) A member of the North Dakota national guard;
(3) A member of the armed forces reserve component stationed in this state; or
(4) A veteran, as defined in section 37-01-40;
 - e. A benefited employee of the North Dakota university system;
 - f. The spouse of:
 - (1) A full-time active duty member of the armed forces;
 - (2) A member of the North Dakota national guard;
 - (3) A member of the armed forces reserve component stationed in this state;
 - (4) A veteran, as defined in section 37-01-40, provided the veteran is eligible to transfer entitlement under the Post 9-11 Veterans Educational Assistance Act of 2008 [38 U.S.C. 3301]; or
 - (5) A benefited employee of the North Dakota university system; or
 - (6) Any other individual who is a resident for tuition purposes;
 - g. A dependent of:
 - (1) A full-time active duty member of the armed forces;
 - (2) A member of the North Dakota national guard;
 - (3) A member of the armed forces reserve component stationed in this state;
 - (4) A veteran, as defined in section 37-01-40, provided the veteran is eligible to transfer entitlement under the Post 9-11 Veterans Educational Assistance Act of 2008 [38 U.S.C. 3301]; or
 - (5) A benefited employee of the North Dakota university system;
 - h. An individual who was a legal resident of this state for at least three consecutive years within six years of the beginning of the academic term; or
 - i. A child, widow, or widower of a veteran as defined in section 37-01-40 who was killed in action or died from wounds or other service-connected causes, was totally disabled as a result of service-connected causes, died from service-connected disabilities, was a prisoner of war, or was declared missing in action.

In Chapters 2 through 12, we used the definition within state law to identify resident students. Using the tuition residency field (TUITION RES), we identified resident students as the students qualifying as a resident student for tuition purposes. The remaining students were further categorized as international and nonresident students.

Appendix C
Additional Tuition Waiver Information by Residency

We also identified tuition waiver information for resident, nonresident, and international students using the methodology used by the University System Office to prepare the NDUS tuition waiver reports. According to NDUS staff, NDUS Campus Solutions data is cleansed by filtering the STATE column for only ND students. If students have a citizenship in the CITZ column other than USA, the STATE is changed from ND to OTH. If any of the students with STATE of ND and CITZ of USA has a TUITION RES code other than ND or NDMIL, the student's STATE is changed to OTH. The following tables provide tuition information using the University System Office's method. The counts provided in the tables represent the number of unique student ID's receiving waivers or discounts by category within the academic year. Total amounts by academic year are equal to the amounts included in similar tables in Chapters 2 through 12. However, total counts may not equal due to the different methods used in calculating the information (for example, nonresident student changes to a resident student within the same academic year).

BSC Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$161,182</u>	<u>\$299,462</u>	<u>\$253,531</u>	<u>\$321,856</u>
Count	263	612	536	597
Nonresident Students				
Amount	<u>\$16,356</u>	<u>\$10,749</u>	<u>\$18,957</u>	<u>\$27,990</u>
Count	15	12	16	18
International Students				
Amount	<u>\$4,940</u>	<u>\$7,036</u>	<u>\$10,018</u>	<u>\$7,441</u>
Count	1	2	3	2

DCB Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$18,960</u>	<u>\$18,927</u>	<u>\$27,621</u>	<u>\$23,831</u>
Count	25	26	29	24
Nonresident Students				
Amount	<u>\$52,714</u>	<u>\$34,505</u>	<u>\$51,440</u>	<u>\$81,835</u>
Count	31	20	20	36
International Students				
Amount	<u>\$12,520</u>	<u>\$13,445</u>	<u>\$16,850</u>	<u>\$14,821</u>
Count	15	10	7	9

**Appendix C
Additional Tuition Waiver Information by Residency**

DSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$317,303</u>	<u>\$268,632</u>	<u>\$212,527</u>	<u>\$204,358</u>
Count	170	129	128	105
Nonresident Students				
Amount	<u>\$656,176</u>	<u>\$654,444</u>	<u>\$404,510</u>	<u>\$275,539</u>
Count	164	179	188	160
International Students				
Amount	<u>\$1,945,912</u>	<u>\$1,869,611</u>	<u>\$136,683</u>	<u>\$33,113</u>
Count	350	348	83	18

LRSC Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$116,610</u>	<u>\$185,283</u>	<u>\$130,009</u>	<u>\$208,060</u>
Count	218	357	284	352
Nonresident Students				
Amount	<u>\$19,406</u>	<u>\$43,698</u>	<u>\$45,674</u>	<u>\$48,290</u>
Count	16	26	25	22
International Students				
Amount	<u>\$50,063</u>	<u>\$16,283</u>	<u>\$38,653</u>	<u>\$42,521</u>
Count	10	3	9	9

MaSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$47,224</u>	<u>\$63,903</u>	<u>\$70,611</u>	<u>\$70,568</u>
Count	38	43	50	48
Nonresident Students				
Amount	<u>\$165,559</u>	<u>\$146,657</u>	<u>\$172,707</u>	<u>\$162,066</u>
Count	87	87	103	88
International Students				
Amount	<u>\$56,666</u>	<u>\$91,226</u>	<u>\$90,780</u>	<u>\$55,071</u>
Count	23	32	26	16

Appendix C
Additional Tuition Waiver Information by Residency

MISU Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$995,936</u>	<u>\$952,346</u>	<u>\$915,266</u>	<u>\$832,726</u>
Count	1,001	988	608	570
Nonresident Students				
Amount	<u>\$216,633</u>	<u>\$313,537</u>	<u>\$436,585</u>	<u>\$480,107</u>
Count	122	149	180	196
International Students				
Amount	<u>\$178,366</u>	<u>\$182,464</u>	<u>\$208,057</u>	<u>\$176,776</u>
Count	82	85	83	68

NDSCS Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$411,212</u>	<u>\$558,993</u>	<u>\$533,262</u>	<u>\$579,900</u>
Count	733	1,022	949	1,080
Nonresident Students				
Amount	<u>\$616,178</u>	<u>\$761,136</u>	<u>\$667,557</u>	<u>\$474,078</u>
Count	389	491	440	433
International Students				
Amount	<u>\$35,320</u>	<u>\$57,591</u>	<u>\$28,147</u>	<u>\$14,295</u>
Count	9	17	11	7

NDSU Resident, Nonresident, and International Student Tuition Waivers				
(by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$3,075,271</u>	<u>\$3,942,834</u>	<u>\$4,180,182</u>	<u>\$3,824,074</u>
Count	1,196	1,490	1,578	1,384
Nonresident Students				
Amount	<u>\$3,429,061</u>	<u>\$4,821,893</u>	<u>\$5,202,940</u>	<u>\$5,756,409</u>
Count	655	1,191	1,362	1,313
International Students				
Amount	<u>\$8,746,954</u>	<u>\$8,942,822</u>	<u>\$8,605,515</u>	<u>\$8,319,806</u>
Count	1,112	1,047	986	859

Appendix C
Additional Tuition Waiver Information by Residency

UND Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$3,648,423</u>	<u>\$3,372,480</u>	<u>\$3,649,533</u>	<u>\$3,803,058</u>
Count	1,263	1,181	1,170	1,148
Nonresident Students				
Amount	<u>\$2,499,823</u>	<u>\$2,548,870</u>	<u>\$2,684,167</u>	<u>\$2,971,386</u>
Count	549	543	551	579
International Students				
Amount	<u>\$2,709,327</u>	<u>\$2,923,729</u>	<u>\$2,720,197</u>	<u>\$3,067,714</u>
Count	303	364	338	363

VCSU Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$101,656</u>	<u>\$100,670</u>	<u>\$78,302</u>	<u>\$88,893</u>
Count	100	91	74	70
Nonresident Students				
Amount	<u>\$216,994</u>	<u>\$333,897</u>	<u>\$482,424</u>	<u>\$370,275</u>
Count	81	92	108	103
International Students				
Amount	<u>\$148,511</u>	<u>\$172,002</u>	<u>\$164,438</u>	<u>\$180,510</u>
Count	36	37	41	41

WSC Resident, Nonresident, and International Student Tuition Waivers (by Academic Year)				
	2010-11	2011-12	2012-13	2013-14
Resident Students				
Amount	<u>\$56,111</u>	<u>\$34,533</u>	<u>\$77,164</u>	<u>\$97,302</u>
Count	258	23	205	234
Nonresident Students				
Amount	<u>\$30,090</u>	<u>\$30,909</u>	<u>\$36,396</u>	<u>\$44,821</u>
Count	24	13	23	72
International Students				
Amount	<u>\$26,806</u>	<u>\$24,361</u>	<u>\$54,623</u>	<u>\$42,496</u>
Count	12	8	17	13