



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Full-Time Equivalent Student Enrollment Report

Arizona University System

Fall Semester 2006



Debra K. Davenport
Auditor General

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Arizona University System
Full-Time Equivalent Student Enrollment Report
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**STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL**

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Arizona Board of Regents

We have audited the accompanying Full-Time Equivalent Student Enrollment Report for the Arizona University System for the fall semester 2006. This report is the collective responsibility of the managements of the three state universities. Our responsibility is to express an opinion on the Full-Time Equivalent Student Enrollment Report based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Full-Time Equivalent Student Enrollment Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Full-Time Equivalent Student Enrollment Report. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Full-Time Equivalent Student Enrollment Report was prepared to present the fall semester 2006 full-time equivalent student enrollment for the University System in accordance with the criteria for calculating student enrollment prescribed by Arizona Revised Statutes (A.R.S.) §15-1661.

In our opinion, the Full-Time Equivalent Student Enrollment Report referred to above presents fairly, in all material respects, the University System's full-time equivalent student enrollment for fall semester 2006, in conformity with the criteria prescribed by A.R.S. §15-1661.

This report is intended solely for the information and use of the addressees and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Dennis L. Mattheisen, CPA
Financial Audit Director

July 16, 2007

Arizona University System
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	Universities			
	Arizona State University	Northern Arizona University	University of Arizona	Total Arizona University System
Full-time equivalent student enrollment	59,068	17,489	34,023	110,580
Less: Full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	168	14	42	224
Adjusted full-time equivalent student enrollment	<u>58,900</u>	<u>17,475</u>	<u>33,981</u>	<u>110,356</u>

See accompanying notes to report.

Arizona University System
Notes to Full-Time Equivalent Student Enrollment Report
Fall Semester 2006

Note 1 - As required by Arizona Revised Statutes (A.R.S.) §15-1661, full-time equivalent student enrollment for each university comprising the Arizona University System is to be reported and audited annually. As prescribed by A.R.S. §15-1661, full-time equivalent student enrollment is calculated by adding the total number of enrolled fall semester credit hours on the 21st day of instruction in 100-level and 200-level credit courses divided by 15, in 300-level and 400-level credit courses divided by 12, and in graduate level courses divided by 10.

In addition, as required by A.R.S. §15-1626, full-time equivalent student enrollment is reduced for any student who has earned credit hours in excess of the undergraduate credit-hour threshold. The undergraduate credit-hour threshold is 155 hours for students who attended a university under the jurisdiction of the Arizona Board of Regents in fiscal year 2007, 150 hours in fiscal year 2008, and 145 hours after fiscal year 2008. The undergraduate credit-hour threshold shall be based on the actual full-time equivalent student enrollment counted on the 21st day after classes begin for the fall semester. The undergraduate credit hour threshold does not apply to:

- Degree programs that require credit hours above the credit hour threshold.
- Credits earned in the pursuit of up to two baccalaureate degrees.
- Credits earned in pursuit of up to two state regulated licensures and certificates.
- Credits earned in the pursuit of a teaching certification.
- Credits transferred from a private institution of higher education.
- Credits transferred from an institution of higher education in another state.
- Credits earned at another institution of higher education, but that are not accepted as transfer credits at the university where the student is currently enrolled.
- Credits earned by students who enroll at a university under the jurisdiction of the Arizona Board of Regents more than 24 months after the end of the student's previous enrollment at a public institution of higher education in the State of Arizona.