



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Financial Audit Division

---

Full-Time Equivalent Student Enrollment Report

# Arizona University System

Fall Semester 2007

---



---

**Debra K. Davenport**  
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



Copies of the Auditor General's reports are free.  
You may request them by contacting us at:

**Office of the Auditor General**

2910 N. 44th Street, Suite 410 • Phoenix, AZ 85018 • (602) 553-0333

Additionally, many of our reports can be found in electronic format at:

**[www.azauditor.gov](http://www.azauditor.gov)**

Arizona University System  
Full-Time Equivalent Student Enrollment Report  
Fall Semester 2007

Table of Contents	Page
<a href="#">Independent Accountants' Report</a>	1
<a href="#">Full-Time Equivalent Student Enrollment Report</a>	2
<a href="#">Notes to Full-Time Equivalent Student Enrollment Report</a>	3



**STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL**

**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

**Independent Accountants' Report**

Members of the Arizona State Legislature

The Arizona Board of Regents

We have examined the accompanying Full-Time Equivalent Student Enrollment Report for the Arizona University System for the fall semester 2007. 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 examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the amounts and disclosures in the report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The accompanying Full-Time Equivalent Student Enrollment Report was prepared to present the fall semester 2007 full-time equivalent student enrollment for the University System based on the criteria for calculating student enrollment prescribed by Arizona Revised Statutes (A.R.S.) §§15-1661 and 15-1626.

In our opinion, the Full-Time Equivalent Student Enrollment Report referred to above presents, in all material respects, the University System's full-time equivalent student enrollment for fall semester 2007, based on the criteria prescribed by A.R.S. §§15-1661 and 15-1626.

This report is intended solely for the information and use of members of the Arizona Governor's Office of Strategic Planning and Budgeting and 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

October 3, 2008

Arizona University System  
 Full-Time Equivalent Student Enrollment Report  
 Fall Semester 2007

	Universities			Total Arizona University System
	Arizona State University	Northern Arizona University	University of Arizona	
Full-time equivalent student enrollment	60,543	18,281	34,268	113,092
Less: Full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	<u>187</u>	<u>18</u>	<u>49</u>	<u>254</u>
Adjusted full-time equivalent student enrollment	<u>60,356</u>	<u>18,263</u>	<u>34,219</u>	<u>112,838</u>

See accompanying notes to report.

Arizona University System  
Notes to Full-Time Equivalent Student Enrollment Report  
Fall Semester 2007

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 21<sup>st</sup> 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 21<sup>st</sup> 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.