



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Full-Time Equivalent Student Enrollment Report

Arizona University System

Year Ended June 30, 2015



Debra K. Davenport
Auditor General

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Arizona University System
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2015

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
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 year ended June 30, 2015, and the related notes to the report. 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 and spring semesters' full-time equivalent student enrollment for the University System for the year ended June 30, 2015, in accordance with the criteria for calculating student enrollment prescribed by Arizona Revised Statutes (A.R.S.) §§15-1661 and 15-1626 as described in Note 1.

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 the year ended June 30, 2015, based on the criteria prescribed by A.R.S. §§15-1661 and 15-1626.

Jay Zsorey, CPA
Financial Audit Director

July 21, 2015

Arizona University System
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2015

	Universities			Total Arizona University System
	Arizona State University	Northern Arizona University	The University of Arizona	
Fall semester full-time equivalent student enrollment	81,091	25,759	41,351	148,201
Less: Fall semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	<u>182</u>	<u>16</u>	<u>121</u>	<u>319</u>
Adjusted fall semester full-time equivalent student enrollment	<u>80,909</u>	<u>25,743</u>	<u>41,230</u>	<u>147,882</u>
Spring semester full-time equivalent student enrollment	78,951	24,025	38,994	141,970
Less: Spring semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	<u>268</u>	<u>37</u>	<u>195</u>	<u>500</u>
Adjusted spring semester full-time equivalent student enrollment	<u>78,683</u>	<u>23,988</u>	<u>38,799</u>	<u>141,470</u>
Average adjusted fall and spring semesters' full-time equivalent student enrollment	<u>79,796</u>	<u>24,866</u>	<u>40,015</u>	<u>144,677</u>

See accompanying notes to report.

Arizona University System
Notes to Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2015

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 and spring semester credit hours on the 45th 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; and then dividing the sum of the full-time equivalent student enrollment for the fall and spring semesters by 2.

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 of 145 hours. The undergraduate credit-hour threshold shall be based on the actual full-time equivalent student enrollment counted on the 45th day after classes begin for the fall and spring semesters. 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 the 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 students' previous enrollment at a public institution of higher education in the State of Arizona.

Note 2 - In addition, as required by A.R.S. §15-1661, full-time equivalent student enrollment for only those students who meet the residency requirements prescribed in A.R.S. §15-1802 for each university comprising the Arizona University System is to be reported and audited annually. A summary of the universities' full-time equivalent student enrollment for only those students who meet the residency requirements follows:

	Universities		
	Arizona State University	Northern Arizona University	The University of Arizona
Full-time equivalent student enrollment who meet the residency requirement:			
Fall semester	49,799	17,697	26,122
Spring semester	47,120	16,308	24,640

