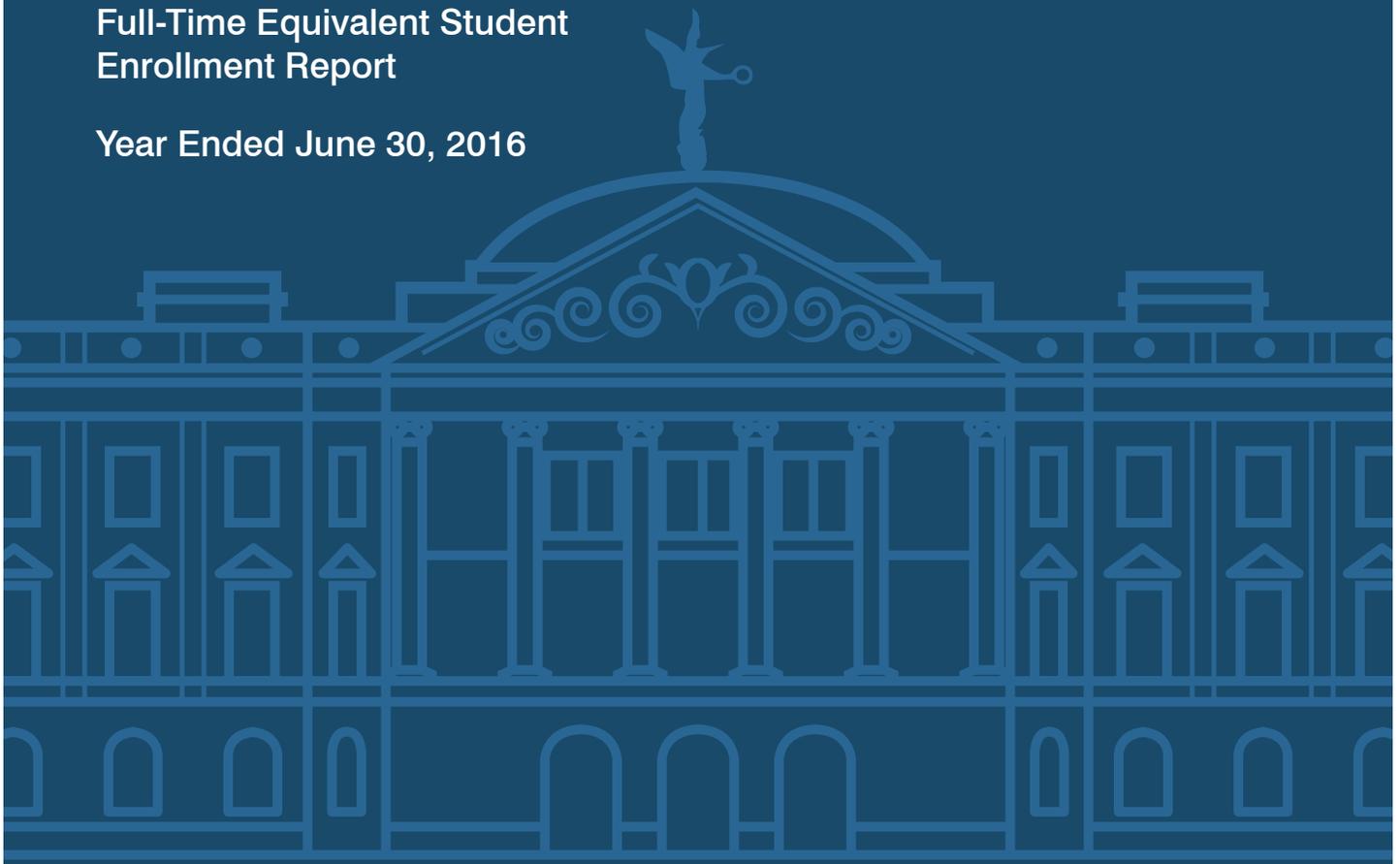


Arizona University System

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2016



A Report to the Arizona Legislature

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 and special reviews of school districts, state agencies, and the programs they administer.

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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 (University System) for the year ended June 30, 2016, 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, 2016, 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, 2016, based on the criteria prescribed by A.R.S. §§15-1661 and 15-1626.

Jay Zsorey, CPA
Financial Audit Director

August 24, 2016



Arizona University System
Full-time equivalent student enrollment report
Year ended June 30, 2016

	Universities			Total Arizona University System
	Arizona State University	Northern Arizona University	The University of Arizona	
Fall semester				
Fall semester full-time equivalent student enrollment	88,678	27,236	42,280	158,194
Less: Fall semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	165	25	128	318
Adjusted fall semester full-time equivalent student enrollment	88,513	27,211	42,152	157,876
Spring semester				
Spring semester full-time equivalent student enrollment	85,596	25,628	40,151	151,375
Less: Spring semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	271	40	217	528
Adjusted spring semester full-time equivalent student enrollment	85,325	25,588	39,934	150,847
Fall and Spring semesters				
Average adjusted fall and spring semesters' full-time equivalent student enrollment	86,919	26,400	41,043	154,362

See accompanying notes to report.

Arizona University System

Notes to full-time equivalent student enrollment report

Year ended June 30, 2016

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.

Arizona University System

Notes to full-time equivalent student enrollment report

Year ended June 30, 2016

Note 2

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 each university's full-time equivalent student enrollment for only those students who meet the residency requirements follows:

	Fall semester	Spring semester
Arizona State University		
Tempe/downtown Phoenix campus	42,018	39,891
West campus	4,667	4,401
East campus	3,673	3,723
Total Arizona State University	50,358	48,015
Northern Arizona University		
Total Northern Arizona University	18,481	17,238
The University of Arizona		
Main campus	23,369	22,130
Health Sciences Center	2,781	2,752
Total University of Arizona	26,150	24,882

