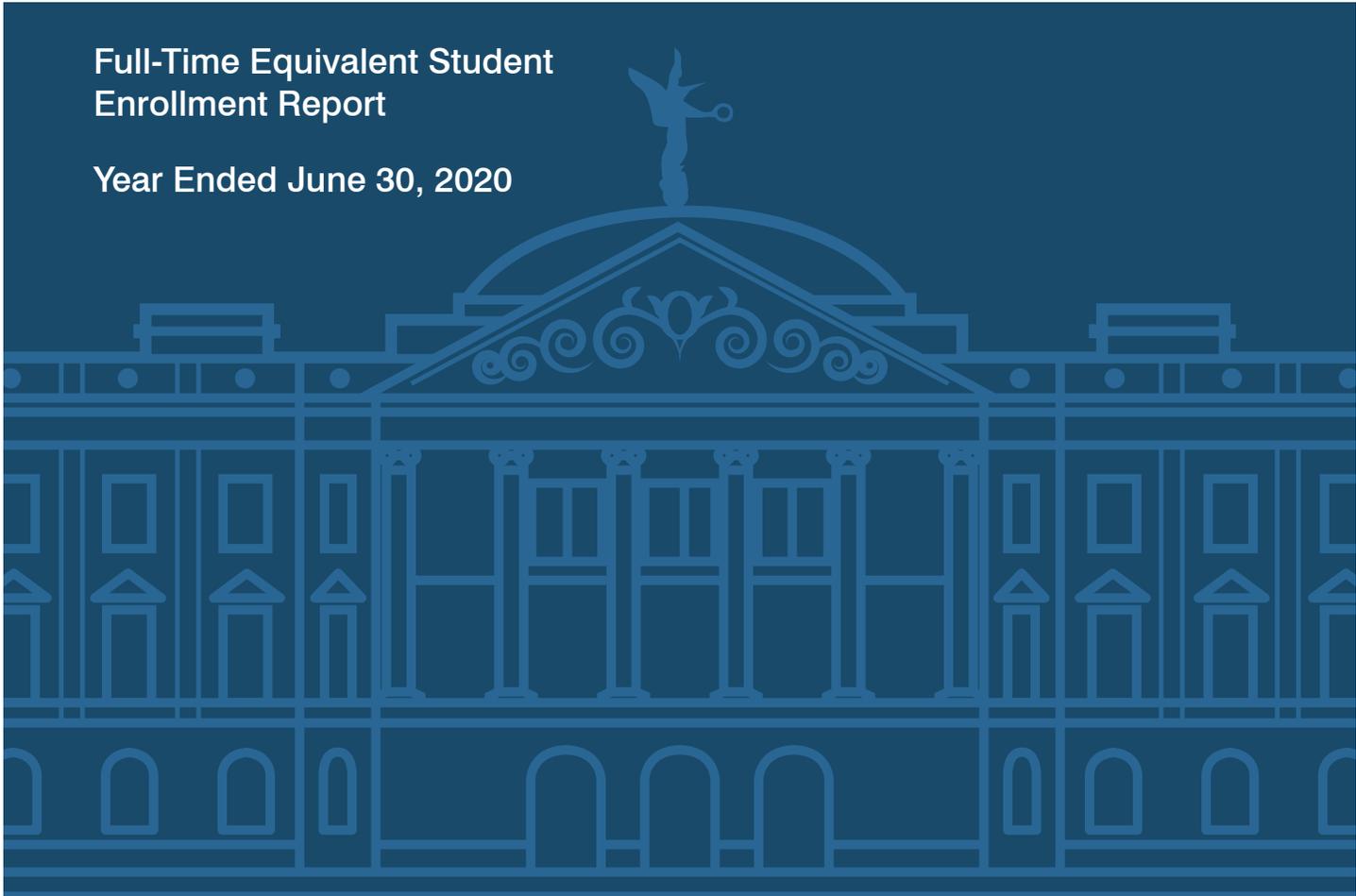


# Arizona University System

Full-Time Equivalent Student  
Enrollment Report

Year Ended June 30, 2020



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





The Arizona Office of the Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office 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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**LINDSEY A. PERRY**  
AUDITOR GENERAL

**ARIZONA**  
**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 Arizona university system's full-time equivalent student enrollment in the accompanying report for the year ended June 30, 2020, and the related notes to the report. Each university's management is responsible for calculating and reporting the university's student enrollment in accordance with the criteria prescribed by Arizona Revised Statutes (A.R.S.) §§15-1661 and 15-1626 as described in Note 1. Our responsibility is to express an opinion on the full-time equivalent student enrollment based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the full-time equivalent student enrollment is in accordance with the criteria prescribed by A.R.S. §§15-1661 and 15-1626 in all material respects. An examination involves performing procedures to obtain evidence about the full-time equivalent student enrollment amounts in this report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the amounts, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the full-time equivalent student enrollment in the report referred to above is in accordance with the criteria prescribed by A.R.S. §§15-1661 and 15-1626 as described in Note 1 in all material respects.

Donna Miller, CPA  
Director, Financial Audit Division

September 30, 2020

# Arizona university system

## Full-time equivalent student enrollment report

### Year ended June 30, 2020

	Universities			Total Arizona university system
	Arizona State University	Northern Arizona University	The University of Arizona	
<b>Fall semester</b>				
Fall semester full-time equivalent student enrollment	110,891	29,011	45,755	185,657
Less: Fall semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	192	25	29	246
Adjusted fall semester full-time equivalent student enrollment	<b>110,699</b>	<b>28,986</b>	<b>45,726</b>	<b>185,411</b>
<b>Spring semester</b>				
Spring semester full-time equivalent student enrollment	107,170	26,852	43,156	177,178
Less: Spring semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	303	48	31	382
Adjusted spring semester full-time equivalent student enrollment	<b>106,867</b>	<b>26,804</b>	<b>43,125</b>	<b>176,796</b>
<b>Fall and spring semesters</b>				
Average adjusted fall and spring semesters' full-time equivalent student enrollment	<b>108,783</b>	<b>27,895</b>	<b>44,426</b>	<b>181,104</b>

The accompanying notes are an integral part of the report.

# Arizona university system

## Notes to full-time equivalent student enrollment report

### Year ended June 30, 2020

#### Note 1

As required by Arizona Revised Statutes (A.R.S.) §15-1661, full-time equivalent student enrollment for each university composing 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 45<sup>th</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; 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 is based on the actual full-time equivalent student enrollment counted on the 45<sup>th</sup> 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 2 baccalaureate degrees.
- Credits earned in the pursuit of up to 2 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, 2020

#### Note 2

A.R.S. §15-1661 also requires each university's full-time equivalent student enrollment for only those students who meet the residency requirements prescribed in A.R.S. §15-1802 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
<b>Arizona State University</b>		
<b>Total Arizona State University</b>	57,656	55,002
<b>Northern Arizona University</b>		
<b>Total Northern Arizona University</b>	19,029	17,566
<b>The University of Arizona</b>		
Main campus	23,782	22,698
Health Sciences Center	4,473	4,080
<b>Total University of Arizona</b>	28,255	26,778

