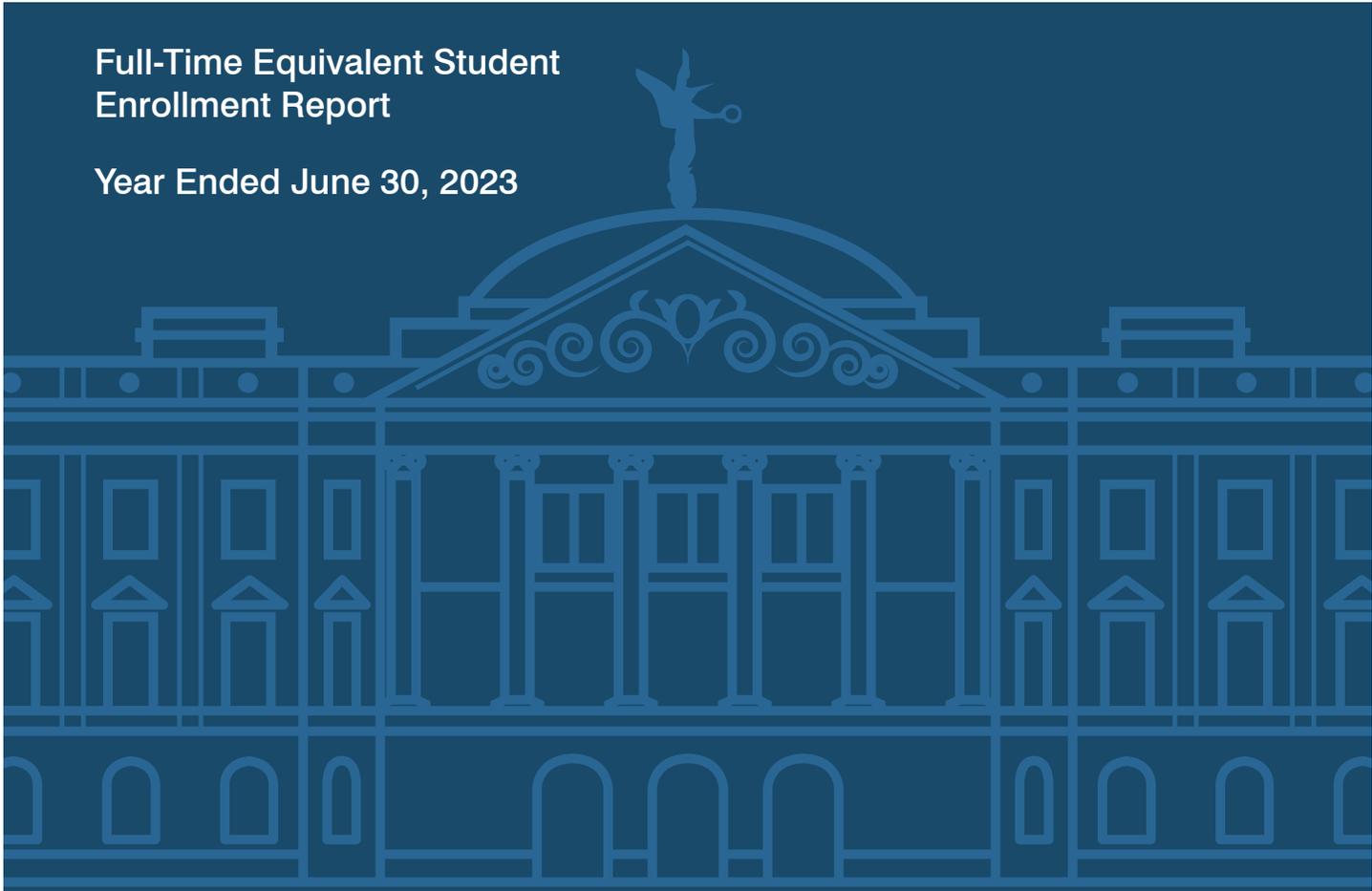


Arizona University System

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2023



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





The Arizona 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, 2023, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

September 11, 2023

Arizona university system

Full-time equivalent student enrollment report

Year ended June 30, 2023

	Universities			Total Arizona university system
	Arizona State University	Northern Arizona University	The University of Arizona	
Fall semester				
Fall semester full-time equivalent student enrollment	127,603	26,795	49,242	203,640
Less: Fall semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	195	17	15	227
Adjusted fall semester full-time equivalent student enrollment	127,408	26,778	49,227	203,413
Spring semester				
Spring semester full-time equivalent student enrollment	121,539	24,321	46,379	192,239
Less: Spring semester full-time equivalent student enrollment for students who have earned credit hours in excess of the undergraduate credit hour threshold	284	29	24	337
Adjusted spring semester full-time equivalent student enrollment	121,255	24,292	46,355	191,902
Fall and spring semesters				
Average adjusted fall and spring semesters' full-time equivalent student enrollment	124,332	25,535	47,791	197,658

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, 2023

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 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 is 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 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, 2023

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
Arizona State University		
Total Arizona State University	58,741	55,173
Northern Arizona University		
Total Northern Arizona University	17,725	16,143
The University of Arizona		
Main campus	22,406	21,197
Health Sciences Center	4,911	4,389
Total University of Arizona	27,317	25,586

