



Full-Time Equivalent Student Enrollment Report Year Ended June 30, 2026

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes



Lindsey A. Perry
Auditor General

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The Arizona Auditor General's mission is to provide independent and impartial information, impactful recommendations, and stakeholder education to improve Arizona government for its citizens. To this end, the Office conducts financial statement audits and provides certain accounting services to the State and political subdivisions, investigates possible criminal violations involving public officials and public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

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ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Independent accountants' report

Members of the Arizona State Legislature

The Governing Boards of Arizona
County Community College Districts
and Colleges of Qualifying Indian Tribes

Presidents and Chancellors of Arizona
County Community College Districts
and Colleges of Qualifying Indian Tribes

We have examined the Arizona county community college districts' (districts) and colleges of qualifying Indian tribes' (tribal colleges) full-time equivalent student enrollment in the accompanying report for the year ended June 30, 2026, and the related notes to the report. Each district's and tribal college's management is responsible for calculating and reporting its student enrollment in accordance with the criteria prescribed by Arizona Revised Statutes (A.R.S.) §15-1466.01 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. §15-1466.01 as described in Note 1 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. §15-1466.01 as described in Note 1 in all material respects.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

October 5, 2026

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Table 1

Full-time equivalent student enrollment report

Year ended June 30, 2026

County Community College Districts and Tribal Colleges	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/ open-exit	Adult basic education	Skill center	Total
County Community College Districts					
Cochise	1,399	3,878	56	0	5,333
Coconino	1,454	201	23	0	1,678
Gila	366	97	0	0	463
Graham	1,619	669	0	0	2,288
Maricopa	30,451	29,504	858	526	61,339
Mohave	1,944	657	0	0	2,601
Navajo	1,496	337	0	0	1,833
Pima	8,160	5,113	439	0	13,712
Pinal	2,785	999	96	0	3,880
Santa Cruz	189	148	0	0	337
Yavapai	2,688	1,086	36	0	3,810
Yuma/La Paz	4,638	1,734	18	95	6,485
Subtotal	57,189	44,423	1,526	621	103,759

Table 1 continued

County Community College Districts and Tribal Colleges	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/ open-exit	Adult basic education	Skill center	Total
Tribal Colleges					
Diné	607	65	0	0	672
Navajo Technical	184	13	9	0	206
San Carlos Apache	124	26	0	0	150
Tohono O'odham	451	102	0	0	553
Subtotal	1,366	206	9	0	1,581
Total	58,555	44,629	1,535	621	105,340

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2026

Note 1

Arizona Revised Statutes (A.R.S.) §§15-1466.02 and 42-5029.01, respectively, require Arizona county community college districts (districts) and community colleges that are owned, operated, or chartered by a qualifying Indian tribe (tribal colleges) to keep and certify records used for calculating and reporting their FTSE in accordance with the criteria prescribed by A.R.S. §15-1466.01. The criteria specifically prescribe how districts and tribal colleges are to determine their basic actual FTSE, additional short-term and open-entry/open-exit FTSE, adult basic education FTSE, skill center FTSE, and total FTSE, including any effects of dual enrollment. The FTSE report is used to allocate State appropriations among the various districts in accordance with A.R.S. §15-1466. Additionally, the report is used to allocate revenues collected under A.R.S. §§42-5010.01 and 42-5155(E) to the districts and tribal colleges in accordance with A.R.S. §42-5029.02. Further, the report is used to estimate future years' FTSE and calculate the State constitutional expenditure limitation for each district in accordance with A.R.S. §15-1466.01.

Note 2

A.R.S. §15-1466.01 requires State appropriations allocated among the various districts for dual-enrollment FTSE to be reduced by 50 percent. The dual-enrollment FTSE was included in the districts' and tribal colleges' total FTSE counts and represents the dual-enrollment FTSE the districts and tribal colleges reported for the year ended June 30, 2026. Dual enrollment represents the FTSE of those students enrolled in the districts' and tribal colleges' sponsored courses that count toward both high school and college graduation requirements, as provided for in A.R.S. §15-101(11). These courses were taught on the campus of participating high schools in which the instructor was an employee of the high school, as provided for in A.R.S. §§15-1466.01 and 15-1821.01.

A summary of the districts' and tribal colleges' total FTSE classified as dual and other FTSE enrollment for State appropriation purposes for the year ended June 30, 2026, follows:

Table 2

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes—Full-time equivalent student enrollment classified as dual and other FTSE enrollment for State appropriation purposes

Year ended June 30, 2026

County Community College Districts and Tribal Colleges	Full-time equivalent student enrollment		
	Dual enrollment	Other FTSE enrollment	Total
County Community College Districts			
Cochise	86	5,247	5,333
Coconino	333	1,345	1,678
Gila	36	427	463
Graham	117	2,171	2,288
Maricopa	7,200	54,139	61,339
Mohave	253	2,348	2,601
Navajo	285	1,548	1,833
Pima	1,126	12,586	13,712
Pinal	353	3,527	3,880
Santa Cruz	128	209	337
Yavapai	314	3,496	3,810
Yuma/La Paz	761	5,724	6,485
Subtotal	10,992	92,767	103,759
Tribal colleges			
Diné	102	570	672
Navajo Tech	22	184	206
San Carlos Apache	11	139	150
Tohono O'odham	6	547	553
Subtotal	141	1,440	1,581
Total	11,133	94,207	105,340

Note 3

A.R.S. §15-1466.01 allows districts 3 options for estimating the subsequent year's FTSE enrollment that the Economic Estimates Commission will use to calculate the districts' expenditure limitations pursuant to the Arizona Constitution, Article IX, §21, and A.R.S. §41-563. For the purposes of a district's expenditure limitation (EL) and these 3 options, FTSE includes weighted career and technical education (CTE) and noncredit workforce training (NWT) FTSE enrollment as provided for by A.R.S. §§15-1466.01 and 15-1410(B). Specifically, the weighted FTSE enrollment includes an additional 0.3 FTSE for those students who enrolled in CTE courses that the Arizona Department of Education has approved in accordance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006, as amended by the Strengthening Career and Technical Education for the 21st Century Act. Additionally, NWT FTSE enrollment is included for classes that meet the criteria established in A.R.S. §15-1410(B).

A summary of each district's FTSE for expenditure limitation purposes for the year ended June 30, 2026, follows:

Table 3

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes—Full-time equivalent student enrollment for expenditure limitation purposes

Year ended June 30, 2026

County Community College Districts	Full-time equivalent student enrollment			
	Total FTSE from report	Additional Weighted CTE FTSE ¹	NWT FTSE	Total FTSE for EL
Cochise	5,333	1,212	14	6,559
Coconino	1,678	149	39	1,866
Gila	463	44	0	507
Graham	2,288	343	0	2,631
Maricopa	61,339	6,227	0	67,566
Mohave	2,601	355	11	2,967
Navajo	1,833	303	0	2,136
Pima	13,712	1,202	109	15,023
Pinal	3,880	1,086	4	4,970
Santa Cruz	337	14	0	351

Table 3 continued

County Community College Districts	Full-time equivalent student enrollment			
	Total FTSE from report	Additional Weighted CTE FTSE ¹	NWT FTSE	Total FTSE for EL
Yavapai	3,810	721	0	4,531
Yuma/La Paz	6,485	696	48	7,229
Total	103,759	12,352	225	116,336

¹ CTE FTSE enrollment multiplied by 0.3, as prescribed by A.R.S. §15-1466.01(B)(3).

The subsequent pages present the Arizona Auditor General's finding and recommendations resulting from our examination of the Districts' and Tribal Colleges' FTSE.

In planning and performing our examination, we considered the districts' and tribal colleges' internal control for calculating and reporting Full-Time Equivalent Student Enrollment (FTSE) to design procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the districts' and tribal colleges' FTSE. Our examination was not for the purpose of expressing an opinion on the effectiveness of the districts' and tribal colleges' internal control. Accordingly, we do not express such an opinion.

As a result of our examination, we identified deficiencies in internal control that Diné College's management should correct to ensure that they fulfill their responsibility to establish and maintain adequate internal controls over FTSE data. Our finding and recommendations are described on the next page.

Diné College originally submitted inaccurate Full-Time Equivalent Student Enrollment (FTSE) data, resulting in an overstatement of FTSE

Condition

Contrary to State law, Diné College (College) did not compile its student data correctly to calculate its FTSE and as a result submitted an inaccurate FTSE calculation to us for audit. Specifically, the College included students who withdrew from its College on or before the 45th day of scheduled classes and students who attended classes in another state, improperly inflating its FTSE balance by 103. In addition, the College excluded dual enrollment classes in its basic and additional short-term, open-entry/open exit FTSE calculation, improperly reducing its FTSE balance by 101.

Effect

The College overstated its initial FTSE basic, additional short-term, open-entry/open exit, and dual enrollment calculations by a net amount of 2. Overstating its FTSE calculation could increase its State funding and may reduce other Tribal Colleges' State funding for the following fiscal year. The College subsequently provided updated student data and corrected the initial FTSE calculation errors we found.

Cause

The College's management reported they did not have written policies and procedures for accurately compiling the FTSE data in compliance with State law and did not require a second employee to review the data for accuracy prior to certifying its FTSE calculation and submitting it to us for audit. In addition, the College used a manual process to compile its student data and did not properly include or exclude students accurately in its FTSE calculation.

Criteria

Tribal Colleges qualify for additional State funding, if the qualifying Indian tribe reports its full-time equivalent student enrollment to us, as calculated under Arizona Revised Statutes (A.R.S.) §15-1466.01, in the preceding fiscal year (A.R.S. §42-5029.01). Basic actual and dual enrollment FTSE is calculated using the number of students enrolled as of 45 days after classes begin in the fall and spring semesters and should not include additional short-term classes. Students who have withdrawn as of the 45th day and students not attending classes in Arizona should be excluded from the FTSE calculation. Further, by July 21 each year, the College must provide a certified report to the Arizona Auditor General of the number of full-time equivalent students calculated and data supporting the calculation. (A.R.S. §15-1466.01[A][1], [5]and [B], §15-1466.02, and §15-1802)

Recommendations to Diné College

1. Develop written policies and procedures for compiling its FTSE data to ensure only students enrolled and participating in classes as of the 45th day are included for the basic and dual enrollment FTSE calculation.
2. Exclude all students who have withdrawn as of the 45th day of classes from the student data used for the basic and dual enrollment FTSE calculation.
3. Exclude all students from its FTSE calculation who do not attend classes in Arizona.
4. Include all dual enrollment classes in its basic and additional short-term, open-entry/open exit FTSE calculation.
5. Require a second employee to perform a detailed review to ensure that the FTSE certification is calculated correctly, student data is accurately compiled, and withdrawn students are properly excluded.

Views of responsible officials

Diné College's management concurs with this finding. The College's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials regarding these recommendations. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

Diné College prepared the subsequent pages of this document.

Diné College (College) response and corrective action plan

The College's response and corrective action plan include the College's responses to the finding identified in our examination, including the College's corrective action plan and anticipated completion dates to implement our finding recommendations.

We are not required to audit and have not audited their response and planned corrective action and therefore provide no assurances as to their accuracy.



DINÉ COLLEGE

THE HIGHER EDUCATION INSTITUTION OF THE NAVAJO NATION SINCE 1968

OFFICE OF STUDENT ENROLLMENT & STUDENT ACCESS

September 29, 2026

Lindsey Perry

Auditor General

2910 N. 44th St., Ste. 410

Phoenix, AZ 85018

Dear Ms. Perry:

Diné College appreciates the opportunity to respond to the finding and recommendations of the Arizona county community college districts' and colleges of qualifying full-time equivalent student enrollment (FTSE) examination performed by the Office of the Auditor General.

Please see the District's corrective action plan on the following page.

Sincerely,

Malcolm Bob

Director of Student Enrollment & Student Access



DINÉ COLLEGE

THE HIGHER EDUCATION INSTITUTION OF THE NAVAJO NATION SINCE 1968

FINDING 2026-01

Diné College originally submitted inaccurate Full-Time Equivalent Student Enrollment (FTSE) data, resulting in an overstatement of FTSE

Name(s) of contact person: Malcolm Bob, Director of Student Enrollment & Student Access

Anticipated completion date: July 31, 2027

Diné College agrees with the finding and recommendations. The College acknowledges that its initial Full-Time Equivalent Student Enrollment (FTSE) calculation included ineligible student records, resulting in an overstatement of FTSE. The College subsequently provided updated student data and corrected the identified calculation errors.

To prevent recurrence, the College has developed the Diné College Arizona Full-Time Equivalent Student Enrollment Reporting Policy and Procedures to establish consistent controls for preparing, reviewing, certifying, and retaining FTSE records. The policy establishes 45th-day census procedures, faculty certification of enrollment and participation, withdrawal verification, instructional location review, and independent review before certification.

The College will finalize the policy to explicitly require:

- Exclusion of withdrawals effective on or before the applicable 45th day from both basic and dual enrollment calculations.
- Exclusion of enrollment that does not meet Arizona attendance requirements, including dual enrollment classes taught in New Mexico.
- Include all dual enrollment classes in its basic and additional short-term, open-entry/open exit FTSE calculation.
- A documented review by a secondary department verifying source data, eligibility exclusions, and calculation accuracy before certification.

The Director of Student Enrollment & Student Access will oversee implementation. The College will retain supporting records and documented review approvals as evidence that these controls have been applied.