FYTD 2019 Q3 Internal Control Metrics

- 🟩 = better than University average
- 🟨 = at University average
- 🟥 = worse than University average
- ↑ = Current year has improved from FY18
- − = Current year is the same as FY18
- ↓ = Current year is worse than FY18

Certifying Unit	P-Cards Underutilized #	%	B/W FY18	No Activity #	%	B/W FY18	Retro Pay Adjustments Total $ Xfrd > 90 Days $ (in 000's)	%	B/W FY18	Credit Card PCI Status	B/W FY18
A. Taubman College of Arch. and Urban Plan.	1	2.0%	↓	0	0.0%	−	$128.1	1.2%	↑	C	−
College of Engineering	16	4.2%	↑	5	1.3%	↓	1,633.8	1.0%	↑	E/I	↓
College of Literature, Science & Arts	30	6.9%	↓	8	1.8%	↓	2,234.1	1.0%	↓	E	−
College of Pharmacy	0	0.0%	−	0	0.0%	−	195.4	1.3%	↑	C	−
Executive Vice President for Academic Affairs	10	4.3%	↑	1	0.4%	−	20.9	0.1%	↑	E	↑
Ford School of Public Policy	2	6.7%	↓	0	0.0%	−	166.0	1.7%	↑	n/a	n/a
Institute of Continuing Legal Education	0	0.0%	−	0	0.0%	−	0.0	0.0%	−	C	−
Institute for Social Research	10	5.5%	↓	14	7.7%	↓	64.9	0.1%	↑	C	↑
Law School	2	1.9%	↓	0	0.0%	↑	22.6	0.1%	↑	C	↑
Life Sciences Institute	3	14.3%	↓	0	0.0%	−	275.0	2.8%	↑	n/a	n/a
Rackham School of Graduate Studies	1	3.4%	↓	2	6.9%	−	77.5	1.0%	↑	I	↑
Ross School of Business	17	5.4%	↓	6	1.9%	↓	703.5	1.1%	↑	C	↑
School of Dentistry	2	1.7%	↑	2	1.7%	↓	466.9	1.4%	↑	E	−
School of Education	2	2.4%	↑	2	2.4%	↓	240.5	1.7%	↑	C	↑
School of Information	2	4.1%	↓	0	0.0%	−	66.7	0.5%	↑	C	−
School of Kinesiology	0	0.0%	−	1	4.3%	↓	51.8	0.6%	↓	C	−
School of Music, Theatre and Dance	1	1.4%	↑	2	2.8%	↑	23.5	0.1%	↓	I	−
School for Environment and Sustainability	3	5.5%	↑	1	1.8%	↓	69.2	0.5%	−	C	−
School of Nursing	2	5.3%	↑	0	0.0%	−	264.3	1.5%	−	C	−
School of Public Health	13	7.1%	↑	5	2.7%	↓	829.3	1.8%	↓	E	↓
School of Social Work	0	0.0%	−	0	0.0%	−	67.1	0.5%	↓	C	−
Stamps School of Art and Design	2	3.1%	↓	1	1.5%	↑	62.8	0.8%	↓	n/a	n/a
University Libraries	2	2.3%	↑	4	4.5%	↓	305.9	1.3%	↑	E	↑
Hospital and Health Centers	31	6.9%	↓	13	2.9%	↓	3,102.9	0.3%	↓	N/E/I	−
Exec VP for Medical Affairs Shared Services	12	7.4%	↓	5	3.1%	↓	333.9	0.3%	↓	E	↓
Medical School	188	15.6%	↑	27	2.2%	↑	16,785.8	2.3%	↓	N/E/I	↓
Michigan Health Corporation	0	0.0%	−	0	0.0%	−	0.0	0.0%	−	n/a	n/a
Athletics	6	3.5%	↑	1	0.6%	↑	16.1	0.0%	↑	N/E	↓
University Audits	0	0.0%	−	1	0.0%	−	2.9	0.2%	↓	n/a	n/a
Facilities and Operations	0	0.0%	↑	2	5.0%	↓	7.8	0.0%	↑	N/E/I	−
Finance	1	4.5%	↑	0	0.0%	−	2.0	0.0%	↑	C	↑
Investments Office	1	5.9%	↓	0	0.0%	−	0.0	0.0%	−	n/a	n/a
Shared Services Center	0	0.0%	−	1	50.0%	↓	0.0	0.0%	−	I	−
University Human Resources	3	8.6%	↓	0	0.0%	−	6.9	0.0%	↑	C	↑
Division of Public Safety & Security	1	6.7%	↓	0	0.0%	↑	0.0	0.0%	−	C	−
Office of Student Publications	0	0.0%	↑	0	0.0%	−	0.0	0.0%	−	C	↑
Vice President and General Counsel	0	0.0%	−	0	0.0%	↑	0.0	0.0%	−	n/a	n/a
Vice President and Secretary of the University	0	0.0%	−	0	0.0%	−	0.0	0.0%	−	n/a	n/a
Vice President for Development	2	1.9%	↓	0	0.0%	↑	0.0	0.0%	−	C	↑
Vice President for Global Communications	1	3.3%	↑	0	0.0%	↑	0.0	0.0%	−	C	−
Vice President for Government Relations	1	9.1%	↑	0	0.0%	−	0.0	0.0%	−	E	↓
Vice President for Information Technology	0	0.0%	−	0	0.0%	↑	111.3	0.2%	↑	E/I	↓
Vice President for Student Life	5	2.3%	↑	3	1.4%	↓	51.1	0.1%	↑	I	−
Vice President of Research	1	1.1%	↓	6	6.5%	↓	361.2	1.8%	↓	C	↑
University of Michigan Dearborn	11	4.2%	↓	4	1.5%	↓	691.1	1.1%	↓	E	−
University of Michigan Flint	7	4.2%	↓	1	0.6%	−	394.7	0.7%	↑	E/I	−
University Total/Average	**392**	**6.9%**	**↑**	**118**	**2.1%**	**↓**	**$29,837.4**	**0.9%**	**↑**	**19**	**↑**

FYTD 2019 Q3 Internal Control Assumptions

		R/Y/G Criteria

P-Card: Underutilized Cards
- Based on spending from 04/01/2018 - 03/31/2019, as of April 08, 2019 — **R**   >8.4%
- Definition: credit limit ≥ $10,000 and max monthly spend is < 50% of credit limit, P-Card is open   5.4% ≤   **Y**   ≤ 8.4%
  for at least 6 months   **G**   < 5.4%
- Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months
- University average is 6.9%

P-Card: No Activity
- Based on spending from 04/01/2018 - 03/31/2019, as of April 08, 2019 — **R**   > 2.6%
- Definition: P-Card open for at least 6 months and no activity, regardless of credit limit   1.6% ≤   **Y**   ≤ 2.6%
- Number of P-Cards with no activity as a % of total number of P-Cards open at least 6 months   **G**   < 1.6%
- University average is 2.1%

Retro Pay: Dollars Transferred Over 90 Days
- Based on data from 7/1/2018 - 03/31/2019 — **R**   > 1.2%
- Total dollars transferred over 90 days as a % of total dollars paid   0.6% ≤   **Y**   ≤ 1.2%
- University average is 0.9%   **G**   < 0.6%

Credit Card: PCI Status
- Based on data from 7/1/2018 - 03/31/2019 — **R**   = N
- C = Compliant for all credit card merchants throughout FY 2019   **Y**   = I/E
- I = At least one merchant incomplete for more than one month during FY 2019, with activity   **G**   = C
- E = Expired for at least one merchant, at least one month, during FY 2019
- N = Noncompliant for at least one merchant, at least one month, during FY 2019
- n/a = Not a credit card merchant

University Overall

	FY14	FY15	FY16	FY 17	FY 18	FYTD 19
P-Card: Underutilized P-Cards (#)	598	564	472	455	389	392
P-Card: Underutilized P-Cards (%)	10.8%	10.2%	8.6%	8.2%	7.0%	6.9%
P-Card: No Activity P-Cards (#)	163	140	162	116	95	118
P-Card: No Activity P-Cards (%)	2.9%	2.5%	2.9%	2.1%	1.7%	2.1%
Retro Pay: Dollars Transferred Over 90 Days ($, in thousands)	$41,151	$49,427	$39,997	$45,121	$39,191	$29,837
Retro Pay: Dollars Transferred Over 90 Days (%)	1.3%	1.5%	1.1%	1.2%	1.0%	0.9%
Credit Card: PCI Status (# Units Compliant)	15	18	18	18	13	19
Credit Card: PCI Status (% Merchants Compliant)	78.2%	82.7%	75.9%	78.5%	81.6%	87.8%

FYTD 2019 Q3 PCard Analysis
(4/1/2018 - 03/31/2019)

Certifying Unit	# of Open PCards	# of PCards open for at least 6 months*	# of Underutilized PCards**	Underutilized as % of Total	# of PCards with No Activity***	PCards with No Activity as % of Total
A. Taubman College of Arch. and Urban Plan.	53	49	1	2.0%		0.0%
College of Engineering	408	382	16	4.2%	5	1.3%
College of Literature, Science & Arts	469	435	30	6.9%	8	1.8%
College of Pharmacy	22	19		0.0%		0.0%
Executive Vice President for Academic Affairs	258	231	10	4.3%	1	0.4%
Ford School of Public Policy	34	30	2	6.7%		0.0%
Institute of Continuing Legal Education	23	22		0.0%		0.0%
Institute for Social Research	192	181	10	5.5%	14	7.7%
Law School	111	108	2	1.9%		0.0%
Life Sciences Institute	24	21	3	14.3%		0.0%
Rackham School of Graduate Studies	31	29	1	3.4%	2	6.9%
Ross School of Business	337	312	17	5.4%	6	1.9%
School of Dentistry	123	119	2	1.7%	2	1.7%
School of Education	86	82	2	2.4%	2	2.4%
School of Information	53	49	2	4.1%		0.0%
School of Kinesiology	23	23		0.0%	1	4.3%
School of Music, Theatre and Dance	77	71	1	1.4%	2	2.8%
School for Environment and Sustainability	62	55	3	5.5%	1	1.8%
School of Nursing	40	38	2	5.3%		0.0%
School of Public Health	198	184	13	7.1%	5	2.7%
School of Social Work	19	14		0.0%		0.0%
Stamps School of Art and Design	68	65	2	3.1%	1	1.5%
University Libraries	98	88	2	2.3%	4	4.5%
Hospital and Health Centers	488	447	31	6.9%	13	2.9%
Exec VP for Medical Affairs Shared Services	183	162	12	7.4%	5	3.1%
Medical School	1,301	1,202	188	15.6%	27	2.2%
Michigan Health Corporation	1	1		0.0%		0.0%
Athletics	178	171	6	3.5%	1	0.6%
University Audits	2	2		0.0%	1	0.0%
Facilities and Operations	44	40		0.0%	2	5.0%
Finance	24	22	1	4.5%		0.0%
Investments Office	18	17	1	5.9%		0.0%
Shared Services Center	3	2		0.0%	1	50.0%
University Human Resources	44	35	3	8.6%		0.0%
Division of Public Safety and Security	16	15	1	6.7%		0.0%
Office of Student Publications	3	3		0.0%		0.0%
Vice President and General Counsel	12	10		0.0%		0.0%
Vice President and Secretary of the University	4	4		0.0%		0.0%
Vice President for Development	112	105	2	1.9%		0.0%
Vice President for Global Communications	32	30	1	3.3%		0.0%
Vice President for Government Relations	11	11	1	9.1%		0.0%
Vice President for Information Technology	24	22		0.0%		0.0%
Vice President for Student Life	239	222	5	2.3%	3	1.4%
Vice President of Research	99	92	1	1.1%	6	6.5%
University of Michigan Dearborn	288	260	11	4.2%	4	1.5%
University of Michigan Flint	189	167	7	4.2%	1	0.6%
Total:	**6,124**	**5,649**	**392**	**6.9%**	**118**	**2.1%**
FY 2018 Total	5978	5574	389	7.0%	95	1.7%
FY 2017 Total	6016	5528	455	8.2%	116	2.1%
FY 2016 Total	5951	5510	472	8.6%	162	2.9%
FY 2015 Total	5968	5508	564	10.2%	140	2.5%

* Number of Open P-Cards as of March 31, 2019 that have been open for at least 6 months (i.e. opened before 10/01/2018).
** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 10/01/2018), credit limit greater than or equal to $10,000 AND the maximum monthly spend is less than half of the credit limit but greater than $0.
***P-Cards with No Activity defined as: Open for at least 6 months (10/01/2018) with no activity from 04/01/2018 to 03/31/2019, regardless of credit limit.

FYTD 2019 Q3 Retro Pay Adjustments

Certifying Unit	Total Dollars Paid	Total Dollars Xfrd	Dollars Xfrd % of Total Paid	Total Dollars Xfrd ≥ 90 Days	Xfrd ≥ 90 days % of Total Paid
A. Taubman College of Arch. and Urban Plan.	$10,563,619	$523,603	5.0%	$128,120	1.2%
College of Engineering	165,885,051	14,867,978	9.0%	1,633,824	1.0%
College of Literature, Science & Arts	228,090,926	11,291,159	5.0%	2,234,085	1.0%
College of Pharmacy	14,675,206	1,063,610	7.2%	195,424	1.3%
Executive Vice President for Academic Affairs	41,175,885	673,639	1.6%	20,857	0.1%
Ford School of Public Policy	9,541,316	1,070,054	11.2%	165,970	1.7%
Institute of Continuing Legal Education	2,619,224		0.0%		0.0%
Institute for Social Research	49,864,261	5,169,019	10.4%	64,923	0.1%
Law School	26,538,833	293,067	1.1%	22,629	0.1%
Life Sciences Institute	9,986,317	1,284,219	12.9%	274,971	2.8%
Rackham School of Graduate Studies	7,897,781	376,170	4.8%	77,548	1.0%
Ross School of Business	65,531,166	3,700,359	5.6%	703,467	1.1%
School of Dentistry	32,441,710	2,018,650	6.2%	466,892	1.4%
School of Education	14,172,900	1,167,887	8.2%	240,469	1.7%
School of Information	13,679,622	395,849	2.9%	66,740	0.5%
School of Kinesiology	8,292,193	319,791	3.9%	51,801	0.6%
School of Music, Theatre and Dance	20,465,146	79,735	0.4%	23,465	0.1%
School for Environment and Sustainability	13,579,536	575,299	4.2%	69,201	0.5%
School of Nursing	17,718,443	1,628,517	9.2%	264,280	1.5%
School of Public Health	45,302,277	7,627,627	16.8%	829,341	1.8%
School of Social Work	13,389,013	467,031	3.5%	67,060	0.5%
Stamps School of Art and Design	7,713,476	83,648	1.1%	62,772	0.8%
University Libraries	23,579,693	1,855,695	7.9%	305,875	1.3%
Hospital and Health Centers	981,857,553	9,821,236	1.0%	3,102,873	0.3%
Exec VP for Medical Affairs Shared Services	124,844,847	1,101,659	0.9%	333,858	0.3%
Medical School	731,764,504	63,398,499	8.7%	16,785,834	2.3%
Michigan Health Corporation	293,022	3,314	1.1%		0.0%
Athletics	41,716,221	55,390	0.1%	16,069	0.0%
University Audits	1,470,149	2,874	0.2%	2,874	0.2%
Facilities and Operations	93,735,423	28,781	0.0%	7,750	0.0%
Finance	19,981,528	101,766	0.5%	1,962	0.0%
Investments Office	8,022,208		0.0%		0.0%
Shared Service Center	9,309,796	32,784	0.4%		0.0%
University Human Resources	27,215,936	70,321	0.3%	6,912	0.0%
Division of Public Safety and Security	18,091,906		0.0%		0.0%
Office of Student Publications	277,426	147	0.1%	37	0.0%
Vice President and General Counsel	3,429,636	15,000	0.4%		0.0%
Vice President and Secretary of the University	550,838	8,965	1.6%		0.0%
Vice President for Development	12,660,705	184,433	1.5%		0.0%
Vice President for Global Communications	8,832,333	124,410	1.4%		0.0%
Vice President for Government Relations	1,201,697		0.0%		0.0%
Vice President for Information Technology	49,406,825	677,843	1.4%	111,328	0.2%
Vice President for Student Life	60,475,934	473,386	0.8%	51,147	0.1%
Vice President of Research	19,561,313	2,917,185	14.9%	361,160	1.8%
University of Michigan Dearborn	63,984,634	1,988,302	3.1%	691,146	1.1%
University of Michigan Flint	53,202,260	1,489,184	2.8%	394,739	0.7%
Total	**$3,174,590,286**	**$139,028,087**	**4.4%**	**$ 29,837,403**	**0.9%**
FY2018 Total	$3,996,116,144	$172,957,635	4.3%	$39,190,719	1.0%
FY2017 Total	$3,754,521,405	$171,139,121	4.6%	$45,120,765	1.2%
FY2016 Total	$3,564,759,668	$159,189,718	4.5%	$39,997,095	1.1%
FY2015 Total	$3,397,863,107	$168,607,779	5.0%	$49,426,874	1.5%

FY2018 and FYTD 2019 Q3 PCI Status Summary

Certifying Unit	FY 2018 Overall Status		FYTD 2019 Q3 July 2018 through March 2019			
			Overall Status	Total Merchants	Total Merchants Compliant	% Merchants Compliant
A. Taubman College of Architecture and Urban Planning	C		C	3	3	100.0%
College of Engineering	C		E/I	10	7	70.0%
College of Literature, Science & Arts	E		E	22	20	90.9%
College of Pharmacy	C		C	1	1	100.0%
Executive Vice President for Academic Affairs	E/I	*	E	18	16	88.9%
Ford School of Public Policy	n/a		n/a	n/a	n/a	n/a
Institute of Continuing Legal Education	C		C	1	1	100.0%
Institute for Social Research	N/I		C	3	3	100.0%
Law School	N/E		C	9	9	100.0%
Life Sciences Institute	n/a		n/a	n/a	n/a	n/a
Rackham School of Graduate Studies	E/I	*	I	3	2	66.7%
Ross School of Business	E		C	8	8	100.0%
School of Dentistry	I		E	26	25	96.2%
School of Education	E		C	3	3	100.0%
School of Information	C		C	3	3	100.0%
School of Kinesiology	C		C	3	3	100.0%
School of Music, Theatre and Dance	I		I	12	10	83.3%
School for Environment and Sustainability	C		C	4	4	100.0%
School of Nursing	C		C	3	3	100.0%
School of Public Health	C		E	7	6	85.7%
School of Social Work	C		C	1	1	100.0%
Stamps School of Art and Design	n/a		n/a	n/a	n/a	n/a
University Libraries	E/I		E	12	11	91.7%
Hospital and Health Centers	N/E/I	*	N/E/I	65	57	87.7%
Exec VP for Medical Affairs Shared Services	C	*	E	5	4	80.0%
Medical School	E/I	*	N/E/I	135	113	83.7%
Michigan Health Corporation	n/a		n/a	n/a	n/a	n/a
Athletics	E		N/E	13	11	84.6%
University Audits	n/a		n/a	n/a	n/a	n/a
Facilities and Operations	N/E/I		N/E/I	8	5	62.5%
Finance	E		C	12	12	100.0%
Investments Office	n/a		n/a	n/a	n/a	n/a
Shared Services Center	I		I	2	1	50.0%
University Human Resources	I		C	6	6	100.0%
Division of Public Safety and Security	n/a		C	1	1	100.0%
Office of Student Publications	E		C	2	2	100.0%
Vice President and General Counsel	n/a		n/a	n/a	n/a	n/a
Vice President and Secretary of the University	n/a		n/a	n/a	n/a	n/a
Vice President for Development	E		C	9	9	100.0%
Vice President for Global Communications	C		C	5	5	100.0%
Vice President for Government Relations	C		E	1	0	0.0%
Vice President for Information Technology	I	*	E/I	7	3	42.9%
Vice President for Student Life	I	*	I	51	49	96.1%
Vice President of Research	E	*	C	2	2	100.0%
University of Michigan Dearborn	I	*	E	18	17	94.4%
University of Michigan Flint	E/I	*	E/I	16	12	75.0%
Total	**13 C**		**19 C**	**510**	**448**	**87.8%**

C = Compliant for all merchants and all months for July 2018 through March 2019

I = At least one merchant incomplete for more than one month during July 2018 through March 2019

E = Expired for at least one merchant, at least one month, during July 2018 through March 2019

N = Noncompliant for at least one merchant, at least one month, during July 2018 through March 2019

n/a = Not a credit card merchant

Reflects status as of March 2019