

FY 2019 Internal Control Metrics

■ = better than University average
↑ = Current year has improved from FY18

■ = at University average
- = Current year is the same as FY18

■ = worse than University average
↓ = Current year is worse than FY18

Certifying Unit	P-Cards						Retro Pay Adjustments			Credit Card	
	Underutilized		B/W FY18	No Activity		B/W FY18	Total \$ Xfrd > 90 Days		B/W FY18	PCI Status	B/W FY18
	#	%		#	%		\$ (in 000's)	%			
A. Taubman College of Arch. and Urban Plan.	2	4.2%	↓	0	0.0%	-	\$203.5	1.5%	↑	C	-
Athletics	7	4.2%	↑	2	1.2%	↓	\$17.3	0.0%	↑	N/E	↓
College of Engineering	18	4.7%	↑	6	1.6%	↓	\$2,861.1	1.3%	↑	E/I	↓
College of Literature, Science & Arts	17	3.9%	↑	7	1.6%	↓	\$4,493.8	1.5%	↓	E/I	↓
College of Pharmacy	0	0.0%	-	0	0.0%	-	\$333.4	1.7%	↑	C	-
Division of Public Safety & Security	0	0.0%	↑	0	0.0%	↑	\$0.0	0.0%	-	C	-
Exec VP for Medical Affairs Shared Services	11	6.9%	↓	7	4.4%	↓	\$391.3	0.2%	-	E	↓
Executive Vice President for Academic Affairs	6	2.7%	↑	2	0.9%	↓	\$138.1	0.3%	↓	E/I	-
Facilities and Operations	0	0.0%	↑	5	11.9%	↓	\$10.7	0.0%	↑	N/E/I	-
Finance	1	5.0%	↓	0	0.0%	-	\$2.0	0.0%	↑	C	↑
Ford School of Public Policy	2	6.7%	↓	0	0.0%	-	\$375.6	2.9%	↑	n/a	n/a
Hospital and Health Centers	28	6.2%	↑	13	2.9%	↓	\$3,588.8	0.3%	↓	N/E/I	-
Institute for Social Research	8	4.6%	↓	7	4.0%	↑	\$140.0	0.2%	-	C	↑
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Investments Office	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Law School	1	0.9%	-	1	0.9%	↑	\$22.6	0.1%	↑	I	↑
Life Sciences Institute	2	9.5%	↓	0	0.0%	-	\$363.8	2.7%	↑	n/a	n/a
Medical School	166	13.9%	↑	29	2.4%	-	\$28,165.7	2.9%	↓	N/E/I	↓
Michigan Health Corporation	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Office of Student Publications	0	0.0%	↑	0	0.0%	-	\$0.0	0.0%	-	C	↑
Rackham School of Graduate Studies	0	0.0%	-	2	7.1%	↓	\$80.7	0.8%	↑	I	↑
Ross School of Business	11	3.5%	↑	10	3.2%	↓	\$1,465.0	1.7%	↑	C	↑
School for Environment and Sustainability	2	3.7%	↑	1	1.9%	↓	\$95.0	0.5%	-	C	-
School of Dentistry	3	2.5%	↑	3	2.5%	↓	\$699.4	1.6%	↑	E	-
School of Education	3	3.6%	↑	3	3.6%	↓	\$286.7	1.5%	↑	C	↑
School of Information	0	0.0%	-	0	0.0%	-	\$93.1	0.5%	↑	C	-
School of Kinesiology	0	0.0%	-	0	0.0%	-	\$76.9	0.7%	↓	C	-
School of Music, Theatre and Dance	3	4.1%	↑	4	5.4%	↓	\$33.4	0.1%	↓	I	-
School of Nursing	2	5.0%	↑	0	0.0%	-	\$303.2	1.3%	↑	C	-
School of Public Health	8	4.2%	↑	5	2.6%	↓	\$1,286.0	2.1%	↓	E	↓
School of Social Work	0	0.0%	-	0	0.0%	-	\$68.5	0.4%	↓	C	-
Shared Services Center	0	0.0%	-	1	33.3%	-	\$0.0	0.0%	-	I	-
Stamps School of Art and Design	2	3.1%	↓	0	0.0%	↑	\$75.3	0.8%	↓	n/a	n/a
University Audits	0	0.0%	-	1	50.0%	↓	\$2.9	0.1%	↓	n/a	n/a
University Human Resources	2	5.3%	↓	1	2.6%	↓	\$34.4	0.1%	↑	C	↑
University Libraries	2	2.2%	↑	6	6.7%	↓	\$425.5	1.4%	↑	E/I	-
University of Michigan Dearborn	4	1.5%	↓	6	2.2%	↓	\$966.7	1.1%	↓	E	-
University of Michigan Flint	6	3.6%	↓	4	2.4%	↓	\$500.6	0.7%	↑	E/I	-
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%	↓	1	1.0%	-	\$22.7	0.1%	↓	C	↑
Vice President for Global Communications	1	3.2%	↑	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	1	4.3%	↓	0	0.0%	↑	\$443.4	0.8%	↓	E/I	↓
Vice President for Student Life	3	1.4%	↑	2	0.9%	↓	\$167.3	0.2%	↑	N/I	↓
Vice President of Research	0	0.0%	-	5	5.4%	↑	\$1,262.3	4.9%	↓	C	↑
University Total/Average	325	5.8%	↑	134	2.4%	↓	\$49,496.7	1.2%	↓	18	↑

FY 2019 Internal Control Assumptions

R/Y/G Criteria

P-Card: Underutilized Cards

- Based on spending from 07/01/2018 - 06/30/2019, as of July 15, 2019
- Definition: credit limit \geq \$10,000 and max monthly spend is $<$ 50% of credit limit, P-Card is open for at least 6 months
- Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months
- University average is 5.8%

4.3% \leq R $>$ 7.3%
Y \leq 7.3%
G $<$ 4.3%

P-Card: No Activity

- Based on spending from 07/01/2018 - 06/30/2019, as of July 15, 2019
- Definition: P-Card open for at least 6 months and no activity, regardless of credit limit
- Number of P-Cards with no activity as a % of total number of P-Cards open at least 6 months
- University average is 2.4%

1.9% \leq R $>$ 2.9%
Y \leq 2.9%
G $<$ 1.9%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 7/1/2018 - 06/30/2019
- Total dollars transferred over 90 days as a % of total dollars paid
- University average is 1.2%

0.9% \leq R $>$ 1.5%
Y \leq 1.5%
G $<$ 0.9%

Credit Card: PCI Status

- Based on data from 7/1/2018 - 06/30/2019
- C = Compliant for all credit card merchants throughout FY 2019
- I = At least one merchant incomplete for more than one month during FY 2019, with activity
- 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

R = N
Y = I/E
G = C

University Overall

	FY14	FY15	FY16	FY 17	FY 18	FY 19
P-Card: Underutilized P-Cards (#)	598	564	472	455	389	325
P-Card: Underutilized P-Cards (%)	10.8%	10.2%	8.6%	8.2%	7.0%	5.8%
P-Card: No Activity P-Cards (#)	163	140	162	116	95	134
P-Card: No Activity P-Cards (%)	2.9%	2.5%	2.9%	2.1%	1.7%	2.4%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$41,151	\$49,427	\$39,997	\$45,121	\$39,191	\$49,497
Retro Pay: Dollars Transferred Over 90 Days (%)	1.3%	1.5%	1.1%	1.2%	1.0%	1.2%
Credit Card: PCI Status (# Units Compliant)	15	18	18	18	13	18
Credit Card: PCI Status (% Merchants Compliant)	78.2%	82.7%	75.9%	78.5%	81.6%	83.5%

FY 2019 PCard Analysis
(7/1/2018 - 06/30/2019)

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.	55	48	2	4.2%		0.0%
Athletics	180	168	7	4.2%	2	1.2%
College of Engineering	407	381	18	4.7%	6	1.6%
College of Literature, Science & Arts	472	432	17	3.9%	7	1.6%
College of Pharmacy	21	19		0.0%		0.0%
Division of Public Safety and Security	16	14		0.0%		0.0%
Exec VP for Medical Affairs Shared Services	180	159	11	6.9%	7	4.4%
Executive Vice President for Academic Affairs	254	222	6	2.7%	2	0.9%
Facilities and Operations	43	42		0.0%	5	11.9%
Finance	22	20	1	5.0%		0.0%
Ford School of Public Policy	36	30	2	6.7%		0.0%
Hospital and Health Centers	487	450	28	6.2%	13	2.9%
Institute for Social Research	183	174	8	4.6%	7	4.0%
Institute of Continuing Legal Education	24	23		0.0%		0.0%
Investments Office	18	18		0.0%		0.0%
Law School	109	108	1	0.9%	1	0.9%
Life Sciences Institute	25	21	2	9.5%		0.0%
Medical School	1,292	1,190	166	13.9%	29	2.4%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	2	2		0.0%		0.0%
Rackham School of Graduate Studies	31	28		0.0%	2	7.1%
Ross School of Business	338	314	11	3.5%	10	3.2%
School for Environment and Sustainability	60	54	2	3.7%	1	1.9%
School of Dentistry	121	118	3	2.5%	3	2.5%
School of Education	87	83	3	3.6%	3	3.6%
School of Information	52	50		0.0%		0.0%
School of Kinesiology	24	23		0.0%		0.0%
School of Music, Theatre and Dance	76	74	3	4.1%	4	5.4%
School of Nursing	40	40	2	5.0%		0.0%
School of Public Health	202	192	8	4.2%	5	2.6%
School of Social Work	19	17		0.0%		0.0%
Shared Services Center	3	3		0.0%	1	33.3%
Stamps School of Art and Design	66	64	2	3.1%		0.0%
University Audits	2	2		0.0%	1	50.0%
University Human Resources	42	38	2	5.3%	1	2.6%
University Libraries	95	90	2	2.2%	6	6.7%
University of Michigan Dearborn	288	270	4	1.5%	6	2.2%
University of Michigan Flint	187	168	6	3.6%	4	2.4%
Vice President and General Counsel	12	11		0.0%		0.0%
Vice President and Secretary of the University	4	4		0.0%		0.0%
Vice President for Development	110	104	2	1.9%	1	1.0%
Vice President for Global Communications	34	31	1	3.2%		0.0%
Vice President for Government Relations	12	11	1	9.1%		0.0%
Vice President for Information Technology	24	23	1	4.3%		0.0%
Vice President for Student Life	232	215	3	1.4%	2	0.9%
Vice President of Research	98	92		0.0%	5	5.4%
Total:	6,086	5,641	325	5.8%	134	2.4%
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 June 30, 2019 that have been open for at least 6 months (i.e. opened before 01/01/2019).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 01/01/2019), 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 (01/01/2019) with no activity from 07/01/2018 to 06/30/2019, regardless of credit limit.

FY 2019 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.	\$13,878,046	\$886,415	6.4%	\$203,518	1.5%
Athletics	56,624,245	58,747	0.1%	17,309	0.0%
College of Engineering	222,096,956	19,492,575	8.8%	2,861,051	1.3%
College of Literature, Science & Arts	302,789,572	15,394,525	5.1%	4,493,796	1.5%
College of Pharmacy	19,389,770	1,522,995	7.9%	333,367	1.7%
Division of Public Safety and Security	23,600,488		0.0%		0.0%
Exec VP for Medical Affairs Shared Services	165,420,646	1,318,446	0.8%	391,341	0.2%
Executive Vice President for Academic Affairs	54,460,374	991,237	1.8%	138,089	0.3%
Facilities and Operations	122,507,201	60,824	0.0%	10,739	0.0%
Finance	26,491,684	194,605	0.7%	1,962	0.0%
Ford School of Public Policy	12,864,556	1,543,881	12.0%	375,578	2.9%
Hospital and Health Centers	1,291,654,351	11,979,960	0.9%	3,588,848	0.3%
Institute for Social Research	66,000,395	6,686,202	10.1%	140,008	0.2%
Institute of Continuing Legal Education	3,482,018		0.0%		0.0%
Investments Office	9,099,383		0.0%		0.0%
Law School	34,471,149	282,763	0.8%	22,629	0.1%
Life Sciences Institute	13,352,266	1,587,901	11.9%	363,778	2.7%
Medical School	970,407,901	89,886,438	9.3%	28,165,711	2.9%
Michigan Health Corporation	389,754	3,314	0.9%		0.0%
Office of Student Publications	380,548	237	0.1%	37	0.0%
Rackham School of Graduate Studies	10,499,467	412,699	3.9%	80,743	0.8%
Ross School of Business	86,852,097	4,645,503	5.3%	1,464,977	1.7%
School for Environment and Sustainability	18,000,225	742,558	4.1%	94,962	0.5%
School of Dentistry	43,324,899	2,664,448	6.1%	699,352	1.6%
School of Education	18,827,206	1,282,567	6.8%	286,693	1.5%
School of Information	18,294,674	478,615	2.6%	93,067	0.5%
School of Kinesiology	11,067,209	352,411	3.2%	76,917	0.7%
School of Music, Theatre and Dance	26,856,319	121,183	0.5%	33,441	0.1%
School of Nursing	23,498,198	1,904,521	8.1%	303,206	1.3%
School of Public Health	60,464,247	9,924,098	16.4%	1,286,040	2.1%
School of Social Work	17,961,596	586,472	3.3%	68,542	0.4%
Shared Service Center	12,172,337	32,784	0.3%		0.0%
Stamps School of Art and Design	10,022,709	122,941	1.2%	75,317	0.8%
University Audits	1,996,243	2,874	0.1%	2,874	0.1%
University Human Resources	36,544,640	110,183	0.3%	34,358	0.1%
University Libraries	31,390,436	2,150,583	6.9%	425,531	1.4%
University of Michigan Dearborn	86,089,812	2,454,201	2.9%	966,657	1.1%
University of Michigan Flint	70,580,532	1,933,644	2.7%	500,620	0.7%
Vice President and General Counsel	4,507,024	15,000	0.3%		0.0%
Vice President and Secretary of the University	725,475	8,965	1.2%		0.0%
Vice President for Development	17,008,039	242,193	1.4%	22,663	0.1%
Vice President for Global Communications	11,707,847	154,544	1.3%		0.0%
Vice President for Government Relations	1,610,405		0.0%		0.0%
Vice President for Information Technology	57,739,975	1,205,157	2.1%	443,403	0.8%
Vice President for Student Life	79,474,313	675,098	0.8%	167,259	0.2%
Vice President of Research	25,911,629	5,056,106	19.5%	1,262,335	4.9%
Total	\$4,192,488,857	\$189,170,412	4.5%	\$ 49,496,719	1.2%
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 FY2019 PCI Status Summary

<u>Certifying Unit</u>	<u>FY 2018</u>		<u>FY 2019</u>			
			<u>July 2018 through June 2019</u>			
	<u>Overall Status</u>	<u>Overall Status</u>	<u>Total Merchants</u>	<u>Total Merchants Compliant</u>	<u>% Merchants Compliant</u>	
A. Taubman College of Architecture and Urban Planning	C	C	3	3	100.0%	
Athletics	E	N/E	13	11	84.6%	
College of Engineering	C	E/I	11	8	72.7%	
College of Literature, Science & Arts	E	E/I	26	22	84.6%	
College of Pharmacy	C	C	1	1	100.0%	
Division of Public Safety and Security	n/a	C	1	1	100.0%	
Exec VP for Medical Affairs Shared Services	C	E	6	5	83.3%	
Executive Vice President for Academic Affairs	E/I	*	E/I	19	16	84.2%
Facilities and Operations	N/E/I	N/E/I	8	5	62.5%	
Finance	E	C	12	12	100.0%	
Ford School of Public Policy	n/a	n/a	n/a	n/a	n/a	
Hospital and Health Centers	N/E/I	N/E/I	66	58	87.9%	
Institute for Social Research	N/I	C	3	3	100.0%	
Institute of Continuing Legal Education	C	C	1	1	100.0%	
Investments Office	n/a	n/a	n/a	n/a	n/a	
Law School	N/E	I	9	8	88.9%	
Life Sciences Institute	n/a	n/a	n/a	n/a	n/a	
Medical School	E/I	*	N/E/I	138	102	73.9%
Michigan Health Corporation	n/a	n/a	n/a	n/a	n/a	
Office of Student Publications	E	C	2	2	100.0%	
Rackham School of Graduate Studies	E/I	I	3	2	66.7%	
Ross School of Business	E	C	8	8	100.0%	
School for Environment and Sustainability	C	C	5	5	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 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%	
Shared Services Center	I	I	2	1	50.0%	
Stamps School of Art and Design	n/a	n/a	n/a	n/a	n/a	
University Audits	n/a	n/a	n/a	n/a	n/a	
University Human Resources	I	C	6	6	100.0%	
University Libraries	E/I	E/I	13	7	53.8%	
University of Michigan Dearborn	I	E	18	17	94.4%	
University of Michigan Flint	E/I	E/I	16	12	75.0%	
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	*	N/I	50	47	94.0%
Vice President of Research	E	C	2	2	100.0%	
Total	13 C	18 C	522	436	83.5%	

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

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

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

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

n/a = Not a credit card merchant

*Reflects status as of June 2019