

FYTD 2020 Q2 Internal Control Metrics

■ = better than University average
 ↑ = Current year has improved from FY19

■ = at University average
 - = Current year is the same as FY19

■ = worse than University average
 ↓ = Current year is worse than FY19

Certifying Unit	P-Cards						Retro Pay Adjustments			Credit Card	
	Underutilized #	Underutilized %	B/W FY19	No Activity #	No Activity %	B/W FY19	Total \$ Xfrd > 90 Days \$ (in 000's)	%	B/W FY19	PCI Status	B/W FY19
A. Taubman College of Arch. and Urban Plan.	2	4.2%	—	2	4.2%	↓	\$9.4	0.1%	↑	C	—
Athletics	5	2.9%	↑	3	1.8%	↓	\$1.2	0.0%	—	C	↑
Audit Services	0	0.0%	—	1	50.0%	—	\$0.0	0.0%	↑	n/a	n/a
College of Engineering	10	2.7%	↑	5	1.3%	↑	\$1,431.0	1.2%	↑	E	↑
College of Literature, Science & Arts	14	3.3%	↑	4	0.9%	↑	\$2,886.5	1.8%	↓	E	↑
College of Pharmacy	0	0.0%	—	0	0.0%	—	\$527.0	5.3%	↓	C	—
Division of Public Safety & Security	1	6.7%	↓	0	0.0%	—	\$0.0	0.0%	—	C	—
Exec VP for Medical Affairs Shared Services	16	9.6%	↓	8	4.8%	↓	\$67.3	0.1%	↑	C	↑
Executive Vice President for Academic Affairs	4	1.7%	↑	5	2.2%	↓	\$260.2	0.9%	↓	C	↑
Facilities and Operations	0	0.0%	—	6	15.0%	↓	\$12.5	0.0%	—	C	↑
Finance	1	4.8%	↑	0	0.0%	—	\$6.0	0.0%	—	E/I	↓
Ford School of Public Policy	2	6.3%	↑	0	0.0%	—	\$224.6	3.3%	↓	n/a	n/a
Hospital and Health Centers	26	5.7%	↑	11	2.4%	↑	\$503.6	0.1%	↑	N/E/I	—
Institute for Social Research	5	3.0%	↑	4	2.4%	↑	\$62.3	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	1.0%	↓	0	0.0%	↑	\$312.8	1.6%	↓	C	↑
Life Sciences Institute	1	4.8%	↑	1	4.8%	↓	\$205.2	2.9%	↓	n/a	n/a
Medical School	154	12.8%	↑	24	2.0%	↑	\$9,520.0	1.8%	↑	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%	—	I	↓
Rackham Graduate School	0	0.0%	—	1	3.4%	↑	\$62.0	1.1%	↓	C	↑
Ross School of Business	16	5.2%	↓	5	1.6%	↑	\$262.3	0.6%	↑	C	—
School for Environment and Sustainability	1	1.8%	↑	1	1.8%	↑	\$2.5	0.0%	↑	C	—
School of Dentistry	6	5.3%	↓	2	1.8%	↑	\$401.6	1.8%	↓	E/I	↓
School of Education	2	2.4%	↑	3	3.6%	—	\$167.2	1.6%	↓	C	—
School of Information	0	0.0%	—	0	0.0%	—	\$100.3	0.9%	↓	C	—
School of Kinesiology	0	0.0%	—	0	0.0%	—	\$0.0	0.0%	↑	C	—
School of Music, Theatre and Dance	4	6.3%	↓	0	0.0%	↑	\$0.0	0.0%	↑	C	↑
School of Nursing	2	5.4%	↓	1	2.7%	↓	\$158.6	1.3%	—	C	—
School of Public Health	5	2.8%	↑	2	1.1%	↑	\$467.0	1.4%	↑	C	↑
School of Social Work	0	0.0%	—	1	5.6%	↓	\$105.5	1.1%	↓	C	—
Shared Services Center	0	0.0%	—	1	33.3%	—	\$44.8	0.7%	↓	C	↑
Stamps School of Art and Design	3	5.0%	↓	0	0.0%	—	\$7.5	0.1%	↑	n/a	n/a
U-M Office of Research	0	0.0%	—	5	5.7%	↓	\$136.6	1.0%	↑	C	—
University Human Resources	1	2.7%	↑	0	0.0%	↑	\$10.6	0.1%	—	C	—
University Libraries	2	2.3%	↓	4	4.6%	↑	\$133.8	0.8%	↑	I	↑
University of Michigan Dearborn	3	1.2%	↑	9	3.5%	↓	\$258.2	0.6%	↑	C	↑
University of Michigan Flint	1	0.6%	↑	2	1.2%	↑	\$141.0	0.4%	↑	E	↑
Vice President and General Counsel	0	0.0%	—	1	9.1%	↓	\$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 Communications	1	3.0%	↑	0	0.0%	—	\$0.0	0.0%	—	E	↓
Vice President for Development	4	3.8%	↓	1	0.9%	↑	\$0.0	0.0%	↑	E	↓
Vice President for Government Relations	1	12.5%	↓	0	0.0%	—	\$0.0	0.0%	—	C	↑
Vice President for Information Technology	1	4.2%	↑	0	0.0%	—	\$175.9	0.6%	↑	I	↑
Vice President for Student Life	2	0.9%	↑	4	1.8%	↓	\$38.4	0.1%	↑	N/E/I	↓
University Total/Average	297	5.3%	↑	117	2.1%	↑	\$18,703.6	0.8%	↑	25	↑

FYTD 2020 Q2 Internal Control Assumptions

		<u>R/Y/G Criteria</u>
<u>P-Card: Underutilized Cards</u>		
<ul style="list-style-type: none"> • Based on spending from 01/01/2019 - 12/31/2019, as of January 08, 2020 • 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 5.3% 	3.8% \leq	<ul style="list-style-type: none"> R $>$ 6.8% Y \leq 6.8% G $<$ 3.8%
<u>P-Card: No Activity</u>		
<ul style="list-style-type: none"> • Based on spending from 01/01/2019 - 12/31/2019, as of January 08, 2020 • 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 2.1% 	1.6% \leq	<ul style="list-style-type: none"> R $>$ 2.6% Y \leq 2.6% G $<$ 1.6%
<u>Retro Pay: Dollars Transferred Over 90 Days</u>		
<ul style="list-style-type: none"> • Based on data from 7/1/2019 - 12/31/2019 • Total dollars transferred over 90 days as a % of total dollars paid • University average is 0.8% 	0.5% \leq	<ul style="list-style-type: none"> R $>$ 1.1% Y \leq 1.1% G $<$ 0.5%
<u>Credit Card: PCI Status</u>		
<ul style="list-style-type: none"> • Based on data from 7/1/2019 - 12/31/2019 • C = Compliant for all credit card merchants throughout FY 2020 • I = At least one merchant incomplete for more than one month during FY 2020, with activity • E = Expired for at least one merchant, at least one month, during FY 2020 • N = Noncompliant for at least one merchant, at least one month, during FY 2020 • n/a = Not a credit card merchant 		<ul style="list-style-type: none"> R = N Y = I/E G = C

<u>University Overall</u>	FY15	FY16	FY 17	FY 18	FY 19	FYTD 20
P-Card: Underutilized P-Cards (#)	564	472	455	389	325	297
P-Card: Underutilized P-Cards (%)	10.2%	8.6%	8.2%	7.0%	5.8%	5.3%
P-Card: No Activity P-Cards (#)	140	162	116	95	134	117
P-Card: No Activity P-Cards (%)	2.5%	2.9%	2.1%	1.7%	2.4%	2.1%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$49,427	\$39,997	\$45,121	\$39,191	\$49,497	\$18,704
Retro Pay: Dollars Transferred Over 90 Days (%)	1.5%	1.1%	1.2%	1.0%	1.2%	0.8%
Credit Card: PCI Status (# Units Compliant)	18	18	18	13	18	25
Credit Card: PCI Status (% Merchants Compliant)	82.7%	75.9%	78.5%	81.6%	83.5%	93.4%

FYTD 2020 Q2 PCard Analysis
(1/1/2019 - 12/31/2019)

<u>Certifying Unit</u>	<u># of Open PCards</u>	<u># of PCards open for at least 6 months*</u>	<u># of Underutilized PCards**</u>	<u>Underutilized as % of Total</u>	<u># of PCards with No Activity***</u>	<u>PCards with No Activity as % of Total</u>
A. Taubman College of Arch. and Urban Plan.	55	48	2	4.2%	2	4.2%
Athletics	180	170	5	2.9%	3	1.8%
Audit Services	2	2		0.0%	1	50.0%
College of Engineering	412	375	10	2.7%	5	1.3%
College of Literature, Science & Arts	486	425	14	3.3%	4	0.9%
College of Pharmacy	20	20		0.0%		0.0%
Division of Public Safety and Security	15	15	1	6.7%		0.0%
Exec VP for Medical Affairs Shared Services	179	166	16	9.6%	8	4.8%
Executive Vice President for Academic Affairs	259	232	4	1.7%	5	2.2%
Facilities and Operations	42	40		0.0%	6	15.0%
Finance	23	21	1	4.8%		0.0%
Ford School of Public Policy	35	32	2	6.3%		0.0%
Hospital and Health Centers	492	456	26	5.7%	11	2.4%
Institute for Social Research	181	166	5	3.0%	4	2.4%
Institute of Continuing Legal Education	23	23		0.0%		0.0%
Investments Office	19	18		0.0%		0.0%
Law School	106	103	1	1.0%		0.0%
Life Sciences Institute	21	21	1	4.8%	1	4.8%
Medical School	1,330	1,207	154	12.8%	24	2.0%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	2		0.0%		0.0%
Rackham Graduate School	34	29		0.0%	1	3.4%
Ross School of Business	328	308	16	5.2%	5	1.6%
School for Environment and Sustainability	61	56	1	1.8%	1	1.8%
School of Dentistry	119	113	6	5.3%	2	1.8%
School of Education	91	83	2	2.4%	3	3.6%
School of Information	53	49		0.0%		0.0%
School of Kinesiology	26	23		0.0%		0.0%
School of Music, Theatre and Dance	76	63	4	6.3%		0.0%
School of Nursing	41	37	2	5.4%	1	2.7%
School of Public Health	192	179	5	2.8%	2	1.1%
School of Social Work	21	18		0.0%	1	5.6%
Shared Services Center	4	3		0.0%	1	33.3%
Stamps School of Art and Design	66	60	3	5.0%		0.0%
U-M Office of Research	95	88		0.0%	5	5.7%
University Human Resources	43	37	1	2.7%		0.0%
University Libraries	98	87	2	2.3%	4	4.6%
University of Michigan Dearborn	280	259	3	1.2%	9	3.5%
University of Michigan Flint	185	166	1	0.6%	2	1.2%
Vice President and General Counsel	12	11		0.0%	1	9.1%
Vice President and Secretary of the University	4	4		0.0%		0.0%
Vice President for Communications	36	33	1	3.0%		0.0%
Vice President for Development	111	106	4	3.8%	1	0.9%
Vice President for Government Relations	11	8	1	12.5%		0.0%
Vice President for Information Technology	25	24	1	4.2%		0.0%
Vice President for Student Life	247	220	2	0.9%	4	1.8%
Total:	6,143	5,607	297	5.3%	117	2.1%
FY 2019 Total	6086	5641	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%

* Number of Open P-Cards as of December 31, 2019 that have been open for at least 6 months (i.e. opened before 07/01/2019).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 07/01/2019), 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 (07/01/2019) with no activity from 01/01/2019 to 12/31/2019, regardless of credit limit.

FYTD 2020 Q2 Retro Pay Adjustments

<u>Certifying Unit</u>	<u>Total Dollars Paid</u>	<u>Total Dollars Xfrd</u>	<u>Dollars Xfrd % of Total Paid</u>	<u>Total Dollars Xfrd ≥ 90 Days</u>	<u>Xfrd ≥ 90 days % of Total Paid</u>
A. Taubman College of Arch. and Urban Plan.	\$7,098,943	\$107,508	1.5%	\$9,378	0.1%
Athletics	28,343,229	13,039	0.0%	1,201	0.0%
Audit Services	1,081,186		0.0%		0.0%
College of Engineering	116,765,075	11,683,291	10.0%	1,430,981	1.2%
College of Literature, Science & Arts	158,700,843	10,592,640	6.7%	2,886,529	1.8%
College of Pharmacy	9,949,048	1,229,127	12.4%	527,005	5.3%
Division of Public Safety and Security	12,267,579	2,818	0.0%		0.0%
Exec VP for Medical Affairs Shared Services	88,264,093	661,544	0.7%	67,283	0.1%
Executive Vice President for Academic Affairs	30,379,856	2,140,968	7.0%	260,233	0.9%
Facilities and Operations	63,835,663	92,313	0.1%	12,500	0.0%
Finance	14,276,833	105,519	0.7%	5,956	0.0%
Ford School of Public Policy	6,884,202	733,448	10.7%	224,628	3.3%
Hospital and Health Centers	691,304,226	3,613,074	0.5%	503,625	0.1%
Institute for Social Research	32,978,606	3,377,020	10.2%	62,324	0.2%
Institute of Continuing Legal Education	1,761,761		0.0%		0.0%
Investments Office	6,099,382	37,634	0.6%		0.0%
Law School	19,016,875	1,539,012	8.1%	312,756	1.6%
Life Sciences Institute	7,060,074	1,080,929	15.3%	205,239	2.9%
Medical School	520,314,303	43,057,118	8.3%	9,519,975	1.8%
Michigan Health Corporation	202,576		0.0%		0.0%
Office of Student Publications	185,505	125	0.1%		0.0%
Rackham Graduate School	5,568,013	247,775	4.4%	62,020	1.1%
Ross School of Business	46,912,361	3,206,321	6.8%	262,299	0.6%
School for Environment and Sustainability	10,083,438	267,633	2.7%	2,478	0.0%
School of Dentistry	22,374,279	1,742,354	7.8%	401,627	1.8%
School of Education	10,160,296	861,466	8.5%	167,231	1.6%
School of Information	10,794,468	568,385	5.3%	100,340	0.9%
School of Kinesiology	5,806,897	253,539	4.4%		0.0%
School of Music, Theatre and Dance	13,626,079	73,477	0.5%		0.0%
School of Nursing	12,528,601	1,242,905	9.9%	158,571	1.3%
School of Public Health	32,978,642	5,086,597	15.4%	467,045	1.4%
School of Social Work	9,677,096	530,128	5.5%	105,500	1.1%
Shared Service Center	6,219,669	84,996	1.4%	44,788	0.7%
Stamps School of Art and Design	5,010,605	80,312	1.6%	7,468	0.1%
U-M Office of Research	13,254,029	2,169,223	16.4%	136,613	1.0%
University Human Resources	17,021,816	127,560	0.7%	10,642	0.1%
University Libraries	16,434,585	517,879	3.2%	133,788	0.8%
University of Michigan Dearborn	43,140,678	1,248,706	2.9%	258,185	0.6%
University of Michigan Flint	34,955,411	935,725	2.7%	140,980	0.4%
Vice President and General Counsel	2,442,812	9,409	0.4%		0.0%
Vice President and Secretary of the University	372,741		0.0%		0.0%
Vice President for Communications	6,200,145	140,435	2.3%		0.0%
Vice President for Development	8,524,804	27,630	0.3%		0.0%
Vice President for Government Relations	844,913		0.0%		0.0%
Vice President for Information Technology	29,233,034	619,447	2.1%	175,916	0.6%
Vice President for Student Life	42,155,502	413,606	1.0%	38,449	0.1%
Total	\$2,223,090,775	\$100,522,633	4.5%	\$ 18,703,556	0.8%
FY2019 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%

FY2019 and FYTD 2020 Q2 PCI Status Summary

Certifying Unit	FY 2019	FYTD 2020			
		July 2019 through December 2019			
		Overall Status	Overall Status	Total Merchants	Total Merchants Compliant
A. Taubman College of Architecture and Urban Planning	C	C	4	4	100.0%
Athletics	N/E	C	10	10	100.0%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	E/I	E	12	10	83.3%
College of Literature, Science & Arts	E/I	E	24	23	95.8%
College of Pharmacy	C	C	1	1	100.0%
Division of Public Safety and Security	C	C	1	1	100.0%
Exec VP for Medical Affairs Shared Services	E	C	6	6	100.0%
Executive Vice President for Academic Affairs	E/I	C	16	16	100.0%
Facilities and Operations	N/E/I	C	8	8	100.0%
Finance	C	* E/I	12	7	58.3%
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	95	90	94.7%
Institute for Social Research	C	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	I	C	9	9	100.0%
Life Sciences Institute	n/a	n/a	n/a	n/a	n/a
Medical School	N/E/I	* E/I	129	122	94.6%
Michigan Health Corporation	n/a	n/a	n/a	n/a	n/a
Office of Student Publications	C	I	3	2	66.7%
Rackham Graduate School	I	C	3	3	100.0%
Ross School of Business	C	C	8	8	100.0%
School for Environment and Sustainability	C	C	5	5	100.0%
School of Dentistry	E	* E/I	27	23	85.2%
School of Education	C	C	3	3	100.0%
School of Information	C	C	3	3	100.0%
School of Kinesiology	C	C	2	2	100.0%
School of Music, Theatre and Dance	I	C	12	12	100.0%
School of Nursing	C	C	2	2	100.0%
School of Public Health	E	C	7	7	100.0%
School of Social Work	C	C	1	1	100.0%
Shared Services Center	I	C	2	2	100.0%
Stamps School of Art and Design	n/a	n/a	n/a	n/a	n/a
U-M Office of Research	C	C	2	2	100.0%
University Human Resources	C	C	4	4	100.0%
University Libraries	E/I	I	13	12	92.3%
University of Michigan Dearborn	E	C	16	16	100.0%
University of Michigan Flint	E/I	* E	13	12	92.3%
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 Communications	C	* E	5	4	80.0%
Vice President for Development	C	* E	8	7	87.5%
Vice President for Government Relations	E	C	1	1	100.0%
Vice President for Information Technology	E/I	* I	7	6	85.7%
Vice President for Student Life	N/I	N/E/I	51	46	90.2%
Total	18 C	25 C	529	494	93.4%

C = Compliant for all merchants and all months for July 2019 through December 2019

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

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

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

n/a = Not a credit card merchant

*Reflects status as of December 2019