

## FYTD 2020 Q3 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		B/W FY19	No Activity		B/W FY19	Total \$ Xfrd > 90 Days		B/W FY19	PCI Status	B/W FY19
	#	%		#	%		\$ (in 000's)	%			
A. Taubman College of Arch. and Urban Plan.	5	9.8%	↓	0	0.0%	-	\$9.4	0.1%	↑	C	-
Athletics	6	3.4%	↑	4	2.3%	↓	\$1.2	0.0%	-	N/E	-
Audit Services	0	0.0%	-	1	50.0%	-	\$0.0	0.0%	↑	n/a	n/a
College of Engineering	11	2.9%	↑	6	1.6%	-	\$2,004.0	1.2%	↑	E	↑
College of Literature, Science & Arts	15	3.4%	↑	4	0.9%	↑	\$3,591.1	1.5%	-	E/I	-
College of Pharmacy	0	0.0%	-	0	0.0%	-	\$650.9	4.4%	↓	C	-
Division of Public Safety & Security	1	6.3%	↓	0	0.0%	-	\$0.0	0.0%	-	C	-
Exec VP for Medical Affairs Shared Services	17	10.6%	↓	1	0.6%	↑	\$505.9	0.4%	↓	E	-
Executive Vice President for Academic Affairs	7	2.9%	↓	4	1.6%	↓	\$306.7	0.7%	↓	E	↑
Facilities and Operations	0	0.0%	-	7	16.7%	↓	\$12.5	0.0%	-	C	↑
Finance	2	8.7%	↓	0	0.0%	-	\$6.0	0.0%	-	E/I	↓
Ford School of Public Policy	2	6.1%	↑	0	0.0%	-	\$264.3	2.5%	↑	n/a	n/a
Hospital and Health Centers	26	5.7%	↑	8	1.7%	↑	\$1,627.9	0.2%	↑	N/E/I	-
Institute for Social Research	7	4.2%	↑	0	0.0%	↑	\$184.7	0.4%	↓	I	↓
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Investments Office	1	5.6%	↓	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Law School	2	2.0%	↓	0	0.0%	↑	\$317.0	1.2%	↓	C	↑
Life Sciences Institute	1	5.0%	↑	0	0.0%	-	\$259.7	2.4%	↑	n/a	n/a
Medical School	125	10.3%	↑	17	1.4%	↑	\$16,542.2	2.2%	↑	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	1	3.4%	↓	2	6.9%	↑	\$73.5	0.9%	↓	C	↑
Ross School of Business	17	5.5%	↓	1	0.3%	↑	\$501.6	0.7%	↑	C	-
School for Environment and Sustainability	2	3.4%	↑	1	1.7%	↑	\$95.1	0.6%	↓	C	-
School of Dentistry	8	7.0%	↓	2	1.8%	↑	\$504.6	1.5%	↑	E/I	↓
School of Education	2	2.3%	↑	3	3.5%	↑	\$280.3	1.8%	↓	C	-
School of Information	1	2.1%	↓	0	0.0%	-	\$112.4	0.7%	↓	C	-
School of Kinesiology	0	0.0%	-	1	4.0%	↓	\$57.8	0.7%	-	C	-
School of Music, Theatre and Dance	1	1.6%	↑	1	1.6%	↑	\$11.5	0.1%	-	C	↑
School of Nursing	2	5.7%	↓	1	2.9%	↓	\$321.9	1.7%	↓	C	-
School of Public Health	4	2.3%	↑	1	0.6%	↑	\$867.1	1.8%	↑	C	↑
School of Social Work	0	0.0%	-	0	0.0%	-	\$143.9	1.0%	↓	C	-
Shared Services Center	0	0.0%	-	0	0.0%	↑	\$46.3	0.5%	↓	C	↑
Stamps School of Art and Design	1	1.6%	↑	0	0.0%	-	\$7.6	0.1%	↑	n/a	n/a
U-M Office of Research	0	0.0%	-	4	4.4%	↑	\$334.3	1.7%	↑	C	-
University Human Resources	1	2.4%	↑	0	0.0%	↑	\$10.6	0.0%	↑	C	-
University Libraries	4	4.4%	↓	4	4.4%	↑	\$246.5	1.0%	↑	I	↑
University of Michigan Dearborn	4	1.5%	-	8	3.0%	↓	\$454.1	0.7%	↑	C	↑
University of Michigan Flint	1	0.6%	↑	0	0.0%	↑	\$221.3	0.4%	↑	E	↑
Vice President and General Counsel	0	0.0%	-	1	10.0%	↓	\$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 Communications	1	2.9%	↑	2	5.9%	↓	\$18.9	0.2%	↓	E	↓
Vice President for Development	3	2.8%	↓	2	1.9%	↓	\$0.0	0.0%	↑	C	-
Vice President for Government Relations	1	12.5%	↓	0	0.0%	-	\$0.0	0.0%	-	C	↑
Vice President for Information Technology	0	0.0%	↑	0	0.0%	-	\$314.2	0.7%	↑	I	↑
Vice President for Student Life	3	1.3%	↑	5	2.2%	↓	\$85.1	0.1%	↑	N/E/I	↓
<b>University Total/Average</b>	<b>285</b>	<b>5.0%</b>	<b>↑</b>	<b>91</b>	<b>1.6%</b>	<b>↑</b>	<b>\$30,991.9</b>	<b>0.9%</b>	<b>↑</b>	<b>22</b>	<b>↑</b>

## FYTD 2020 Q3 Internal Control Assumptions

		<u>R/Y/G Criteria</u>
<b><u>P-Card: Underutilized Cards</u></b>		
<ul style="list-style-type: none"> <li>• Based on spending from 04/01/2019 - 03/31/2020, as of April 07, 2020</li> <li>• Definition: credit limit <math>\geq</math> \$10,000 and max monthly spend is <math>&lt;</math> 50% of credit limit, P-Card is open for at least 6 months</li> <li>• Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months</li> <li>• University average is 5.0%</li> </ul>	3.5% $\leq$	<ul style="list-style-type: none"> <li><b>R</b> <math>&gt;</math> 6.5%</li> <li><b>Y</b> <math>\leq</math> 6.5%</li> <li><b>G</b> <math>&lt;</math> 3.5%</li> </ul>
<b><u>P-Card: No Activity</u></b>		
<ul style="list-style-type: none"> <li>• Based on spending from 04/01/2019 - 03/31/2020, as of April 07, 2020</li> <li>• Definition: P-Card open for at least 6 months and no activity, regardless of credit limit</li> <li>• Number of P-Cards with no activity as a % of total number of P-Cards open at least 6 months</li> <li>• University average is 1.6%</li> </ul>	1.1% $\leq$	<ul style="list-style-type: none"> <li><b>R</b> <math>&gt;</math> 2.1%</li> <li><b>Y</b> <math>\leq</math> 2.1%</li> <li><b>G</b> <math>&lt;</math> 1.1%</li> </ul>
<b><u>Retro Pay: Dollars Transferred Over 90 Days</u></b>		
<ul style="list-style-type: none"> <li>• Based on data from 7/1/2019 - 03/31/2020</li> <li>• Total dollars transferred over 90 days as a % of total dollars paid</li> <li>• University average is 0.9%</li> </ul>	0.6% $\leq$	<ul style="list-style-type: none"> <li><b>R</b> <math>&gt;</math> 1.2%</li> <li><b>Y</b> <math>\leq</math> 1.2%</li> <li><b>G</b> <math>&lt;</math> 0.6%</li> </ul>
<b><u>Credit Card: PCI Status</u></b>		
<ul style="list-style-type: none"> <li>• Based on data from 7/1/2019 - 03/31/2020</li> <li>• C = Compliant for all credit card merchants throughout FY 2020</li> <li>• I = At least one merchant incomplete for more than one month during FY 2020, with activity</li> <li>• E = Expired for at least one merchant, at least one month, during FY 2020</li> <li>• N = Noncompliant for at least one merchant, at least one month, during FY 2020</li> <li>• n/a = Not a credit card merchant</li> </ul>		<ul style="list-style-type: none"> <li><b>R</b> = N</li> <li><b>Y</b> = I/E</li> <li><b>G</b> = C</li> </ul>

<u>University Overall</u>	FY15	FY16	FY 17	FY 18	FY 19	FYTD 20
<b>P-Card: Underutilized P-Cards (#)</b>	564	472	455	389	325	285
<b>P-Card: Underutilized P-Cards (%)</b>	10.2%	8.6%	8.2%	7.0%	5.8%	5.0%
<b>P-Card: No Activity P-Cards (#)</b>	140	162	116	95	134	91
<b>P-Card: No Activity P-Cards (%)</b>	2.5%	2.9%	2.1%	1.7%	2.4%	1.6%
<b>Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)</b>	\$49,427	\$39,997	\$45,121	\$39,191	\$49,497	\$30,992
<b>Retro Pay: Dollars Transferred Over 90 Days (%)</b>	1.5%	1.1%	1.2%	1.0%	1.2%	0.9%
<b>Credit Card: PCI Status (# Units Compliant)</b>	18	18	18	13	18	22
<b>Credit Card: PCI Status (% Merchants Compliant)</b>	82.7%	75.9%	78.5%	81.6%	83.5%	88.9%

**FYTD 2020 Q3 PCard Analysis**  
**(4/1/2019 - 3/31/2020)**

<b>Certifying Unit</b>	<b># of Open PCards</b>	<b># of PCards open for at least 6 months*</b>	<b># of Underutilized PCards**</b>	<b>Underutilized as % of Total</b>	<b># of PCards with No Activity***</b>	<b>PCards with No Activity as % of Total</b>
A. Taubman College of Arch. and Urban Plan.	54	51	5	9.8%		0.0%
Athletics	180	174	6	3.4%	4	2.3%
Audit Services	2	2		0.0%	1	50.0%
College of Engineering	414	382	11	2.9%	6	1.6%
College of Literature, Science & Arts	499	446	15	3.4%	4	0.9%
College of Pharmacy	20	20		0.0%		0.0%
Division of Public Safety and Security	16	16	1	6.3%		0.0%
Exec VP for Medical Affairs Shared Services	173	161	17	10.6%	1	0.6%
Executive Vice President for Academic Affairs	266	244	7	2.9%	4	1.6%
Facilities and Operations	43	42		0.0%	7	16.7%
Finance	24	23	2	8.7%		0.0%
Ford School of Public Policy	35	33	2	6.1%		0.0%
Hospital and Health Centers	489	459	26	5.7%	8	1.7%
Institute for Social Research	180	168	7	4.2%		0.0%
Institute of Continuing Legal Education	22	22		0.0%		0.0%
Investments Office	18	18	1	5.6%		0.0%
Law School	104	100	2	2.0%		0.0%
Life Sciences Institute	22	20	1	5.0%		0.0%
Medical School	1300	1215	125	10.3%	17	1.4%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	3		0.0%		0.0%
Rackham Graduate School	34	29	1	3.4%	2	6.9%
Ross School of Business	332	307	17	5.5%	1	0.3%
School for Environment and Sustainability	64	58	2	3.4%	1	1.7%
School of Dentistry	118	114	8	7.0%	2	1.8%
School of Education	90	86	2	2.3%	3	3.5%
School of Information	49	48	1	2.1%		0.0%
School of Kinesiology	28	25		0.0%	1	4.0%
School of Music, Theatre and Dance	79	63	1	1.6%	1	1.6%
School of Nursing	37	35	2	5.7%	1	2.9%
School of Public Health	185	173	4	2.3%	1	0.6%
School of Social Work	22	18		0.0%		0.0%
Shared Services Center	3	3		0.0%		0.0%
Stamps School of Art and Design	69	62	1	1.6%		0.0%
U-M Office of Research	97	90		0.0%	4	4.4%
University Human Resources	47	42	1	2.4%		0.0%
University Libraries	102	91	4	4.4%	4	4.4%
University of Michigan Dearborn	286	266	4	1.5%	8	3.0%
University of Michigan Flint	189	173	1	0.6%		0.0%
Vice President and General Counsel	11	10		0.0%	1	10.0%
Vice President and Secretary of the University	4	4		0.0%		0.0%
Vice President for Communications	35	34	1	2.9%	2	5.9%
Vice President for Development	113	107	3	2.8%	2	1.9%
Vice President for Government Relations	11	8	1	12.5%		0.0%
Vice President for Information Technology	24	24		0.0%		0.0%
Vice President for Student Life	249	229	3	1.3%	5	2.2%
<b>Total:</b>	<b>6,143</b>	<b>5,699</b>	<b>285</b>	<b>5.0%</b>	<b>91</b>	<b>1.6%</b>
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 March 31, 2020 that have been open for at least 6 months (i.e. opened before 10/01/2019).

\*\* Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 10/01/2019), 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 (10/01/2019) with no activity from 04/01/2019 to 03/31/2020, regardless of credit limit.

### FYTD 2020 Q3 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.	\$10,649,114	\$123,828	1.2%	\$9,378	0.1%
Athletics	43,041,470	18,944	0.0%	1,201	0.0%
Audit Services	1,630,544		0.0%		0.0%
College of Engineering	172,717,584	15,852,916	9.2%	2,003,971	1.2%
College of Literature, Science & Arts	236,813,679	12,964,235	5.5%	3,591,136	1.5%
College of Pharmacy	14,886,294	1,683,017	11.3%	650,884	4.4%
Division of Public Safety and Security	18,838,061	2,818	0.0%		0.0%
Exec VP for Medical Affairs Shared Services	134,749,024	1,683,440	1.2%	505,880	0.4%
Executive Vice President for Academic Affairs	45,992,835	2,358,373	5.1%	306,704	0.7%
Facilities and Operations	97,370,857	111,908	0.1%	12,500	0.0%
Finance	21,431,636	105,519	0.5%	5,956	0.0%
Ford School of Public Policy	10,364,606	987,411	9.5%	264,265	2.5%
Hospital and Health Centers	1,064,791,700	7,287,191	0.7%	1,627,895	0.2%
Institute for Social Research	49,213,433	5,122,445	10.4%	184,729	0.4%
Institute of Continuing Legal Education	2,650,987		0.0%		0.0%
Investments Office	7,801,651	2,624,465	33.6%		0.0%
Law School	27,447,908	1,599,915	5.8%	317,031	1.2%
Life Sciences Institute	10,769,680	1,382,795	12.8%	259,679	2.4%
Medical School	767,780,863	65,977,519	8.6%	16,542,161	2.2%
Michigan Health Corporation	303,727		0.0%		0.0%
Office of Student Publications	277,825	-25	0.0%		0.0%
Rackham Graduate School	8,392,386	290,218	3.5%	73,494	0.9%
Ross School of Business	67,215,393	3,831,813	5.7%	501,620	0.7%
School for Environment and Sustainability	15,143,639	738,984	4.9%	95,113	0.6%
School of Dentistry	33,851,292	2,157,297	6.4%	504,630	1.5%
School of Education	15,155,766	1,213,617	8.0%	280,267	1.8%
School of Information	16,052,944	806,489	5.0%	112,415	0.7%
School of Kinesiology	8,726,926	406,393	4.7%	57,758	0.7%
School of Music, Theatre and Dance	20,877,430	117,004	0.6%	11,490	0.1%
School of Nursing	18,835,080	2,113,267	11.2%	321,878	1.7%
School of Public Health	48,743,695	7,352,237	15.1%	867,054	1.8%
School of Social Work	14,189,932	707,015	5.0%	143,880	1.0%
Shared Service Center	9,467,322	98,334	1.0%	46,344	0.5%
Stamps School of Art and Design	7,689,034	85,655	1.1%	7,600	0.1%
U-M Office of Research	20,039,196	3,257,502	16.3%	334,298	1.7%
University Human Resources	25,212,359	171,390	0.7%	10,642	0.0%
University Libraries	24,895,536	749,158	3.0%	246,459	1.0%
University of Michigan Dearborn	65,055,727	1,879,802	2.9%	454,117	0.7%
University of Michigan Flint	52,651,837	1,227,266	2.3%	221,277	0.4%
Vice President and General Counsel	3,646,768	9,409	0.3%		0.0%
Vice President and Secretary of the University	559,025		0.0%		0.0%
Vice President for Communications	9,307,543	245,613	2.6%	18,918	0.2%
Vice President for Development	12,860,473	30,189	0.2%		0.0%
Vice President for Government Relations	1,252,298		0.0%		0.0%
Vice President for Information Technology	44,037,385	1,056,161	2.4%	314,233	0.7%
Vice President for Student Life	64,663,197	664,916	1.0%	85,070	0.1%
<b>Total</b>	<b><u>\$3,348,045,662</u></b>	<b><u>\$149,096,438</u></b>	<b><u>4.5%</u></b>	<b><u>\$ 30,991,926</u></b>	<b><u>0.9%</u></b>
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 Q3 PCI Status Summary

<u>Certifying Unit</u>	<u>FY 2019</u>		<u>FYTD 2020</u>		
			<u>July 2019 through March 2020</u>		
	<u>Overall</u> <u>Status</u>	<u>Overall</u> <u>Status</u>	<u>Total</u> <u>Merchants</u>	<u>Total Merchants</u> <u>Compliant</u>	<u>% Merchants</u> <u>Compliant</u>
A. Taubman College of Architecture and Urban Planning	C	C	4	4	100.0%
Athletics	N/E	* N/E	12	8	66.7%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	E/I	E	10	8	80.0%
College of Literature, Science & Arts	E/I	* E/I	25	23	92.0%
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	* E	6	5	83.3%
Executive Vice President for Academic Affairs	E/I	E	17	16	94.1%
Facilities and Operations	N/E/I	C	8	8	100.0%
Finance	C	* E/I	13	8	61.5%
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	209	182	87.1%
Institute for Social Research	C	* I	5	4	80.0%
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	36	34	94.4%
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	21	77.8%
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	4	3	75.0%
Vice President for Development	C	C	7	7	100.0%
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	55	49	89.1%
<b>Total</b>	<b>18 C</b>	<b>22 C</b>	<b>557</b>	<b>495</b>	<b>88.9%</b>

C = Compliant for all merchants and all months for July 2019 through March 2020

I = At least one merchant incomplete for more than one month during July 2019 through March 2020

E = Expired for at least one merchant, at least one month, during July 2019 through March 2020

N = Noncompliant for at least one merchant, at least one month, during July 2019 through March 2020

n/a = Not a credit card merchant

\*Reflects status as of March 2020