

FY 2020 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.	0	0.0%	↑	0	0.0%	-	\$9.4	0.1%	↑	C	-
Athletics	0	0.0%	↑	4	2.3%	↓	\$42.7	0.1%	↓	N/E	-
Audit Services	0	0.0%	-	1	50.0%	-	\$0.0	0.0%	↑	n/a	n/a
College of Engineering	3	0.8%	↑	10	2.6%	↓	\$2,555.3	1.1%	↑	E	↑
College of Literature, Science & Arts	5	1.1%	↑	8	1.8%	↓	\$4,386.9	1.4%	↑	E/I	-
College of Pharmacy	1	5.3%	↓	0	0.0%	-	\$712.9	3.6%	↓	C	-
Division of Public Safety & Security	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Exec VP for Medical Affairs Shared Services	10	6.3%	↑	1	0.6%	↑	\$536.0	0.3%	↓	E	-
Executive Vice President for Academic Affairs	6	2.4%	↑	7	2.8%	↓	\$563.9	0.9%	↓	E	↑
Facilities and Operations	1	2.4%	↓	7	16.7%	↓	\$12.5	0.0%	-	I	↑
Finance	1	4.3%	↑	1	4.3%	↓	\$50.1	0.2%	↓	E/I	↓
Ford School of Public Policy	0	0.0%	↑	0	0.0%	-	\$291.7	2.1%	↑	n/a	n/a
Hospital and Health Centers	29	6.5%	↓	8	1.8%	↑	\$2,118.5	0.2%	↑	N/E/I	-
Institute for Social Research	6	3.4%	↑	6	3.4%	↑	\$237.8	0.4%	↓	I	↓
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	0	0.0%	↑	0	0.0%	↑	\$322.6	0.9%	↓	C	↑
Life Sciences Institute	0	0.0%	↑	0	0.0%	-	\$260.3	1.8%	↑	n/a	n/a
Medical School	123	10.1%	↑	22	1.8%	↑	\$22,711.8	2.3%	↑	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%	-	2	6.3%	↑	\$74.7	0.7%	↑	C	↑
Ross School of Business	19	6.1%	↓	4	1.3%	↑	\$1,521.3	1.7%	-	C	-
School for Environment and Sustainability	1	1.6%	↑	2	3.3%	↓	\$154.9	0.8%	↓	C	-
School of Dentistry	0	0.0%	↑	1	0.9%	↑	\$689.4	1.5%	↑	E/I	↓
School of Education	1	1.2%	↑	6	7.4%	↓	\$429.9	2.1%	↓	C	-
School of Information	1	2.0%	↓	1	2.0%	↓	\$167.6	0.8%	↓	C	-
School of Kinesiology	0	0.0%	-	0	0.0%	-	\$57.8	0.5%	↑	C	-
School of Music, Theatre and Dance	3	4.2%	↓	1	1.4%	↑	\$25.2	0.1%	-	C	↑
School of Nursing	2	6.1%	↓	0	0.0%	-	\$483.9	1.9%	↓	C	-
School of Public Health	1	0.6%	↑	4	2.3%	↑	\$1,077.2	1.7%	↑	C	↑
School of Social Work	0	0.0%	-	0	0.0%	-	\$317.3	1.7%	↓	C	-
Shared Services Center	0	0.0%	-	0	0.0%	↑	\$46.3	0.4%	↓	C	↑
Stamps School of Art and Design	3	4.9%	↓	0	0.0%	-	\$10.8	0.1%	↑	n/a	n/a
U-M Office of Research	0	0.0%	-	4	4.5%	↑	\$427.6	1.6%	↑	C	-
University Human Resources	1	2.3%	↑	0	0.0%	↑	\$10.6	0.0%	↑	C	-
University Libraries	4	4.2%	↓	6	6.3%	↑	\$485.0	1.5%	↓	E/I	-
University of Michigan Dearborn	3	1.1%	↑	8	3.0%	↓	\$642.7	0.7%	↑	C	↑
University of Michigan Flint	0	0.0%	↑	3	1.8%	↑	\$319.9	0.5%	↑	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	2	5.7%	↓	2	5.7%	↓	\$18.9	0.2%	↓	E	↓
Vice President for Development	2	1.9%	-	3	2.9%	↓	\$0.0	0.0%	↑	C	-
Vice President for Government Relations	1	9.1%	-	0	0.0%	-	\$0.0	0.0%	-	C	↑
Vice President for Information Technology	0	0.0%	↑	0	0.0%	-	\$354.7	0.6%	↑	I	↑
Vice President for Student Life	3	1.3%	↑	9	3.9%	↓	\$96.5	0.1%	↑	N/E/I	↓
University Total/Average	232	4.0%	↑	132	2.3%	↑	\$42,224.7	1.0%	↑	21	↑

FY 2020 Internal Control Assumptions

R/Y/G Criteria

P-Card: Underutilized Cards

- Based on spending from 07/01/2019 - 06/30/2020, as of July 10, 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 4.0%

R >5.5%
Y \leq 5.5%
G < 2.5%

P-Card: No Activity

- Based on spending from 07/01/2019 - 06/30/2020, as of July 10, 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 2.3%

R > 2.8%
Y \leq 2.8%
G < 1.8%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 7/1/2019 - 06/30/2020
- Total dollars transferred over 90 days as a % of total dollars paid
- University average is 1.0%

R > 1.3%
Y \leq 1.3%
G < 0.7%

Credit Card: PCI Status

- Based on data from 7/1/2019 - 06/30/2020
- 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

R = N
Y = I/E
G = C

University Overall

	FY15	FY16	FY 17	FY 18	FY 19	FY 20
P-Card: Underutilized P-Cards (#)	564	472	455	389	325	232
P-Card: Underutilized P-Cards (%)	10.2%	8.6%	8.2%	7.0%	5.8%	4.0%
P-Card: No Activity P-Cards (#)	140	162	116	95	134	132
P-Card: No Activity P-Cards (%)	2.5%	2.9%	2.1%	1.7%	2.4%	2.3%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$49,427	\$39,997	\$45,121	\$39,191	\$49,497	\$42,225
Retro Pay: Dollars Transferred Over 90 Days (%)	1.5%	1.1%	1.2%	1.0%	1.2%	1.0%
Credit Card: PCI Status (# Units Compliant)	18	18	18	13	18	21
Credit Card: PCI Status (% Merchants Compliant)	82.7%	75.9%	78.5%	81.6%	83.5%	85.7%

FY 2020 PCard Analysis
(7/1/2019 - 6/30/2020)

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	51		0.0%		0.0%
Athletics	179	175		0.0%	4	2.3%
Audit Services	2	2		0.0%	1	50.0%
College of Engineering	407	388	3	0.8%	10	2.6%
College of Literature, Science & Arts	481	451	5	1.1%	8	1.8%
College of Pharmacy	20	19	1	5.3%		0.0%
Division of Public Safety and Security	17	16		0.0%		0.0%
Exec VP for Medical Affairs Shared Services	167	158	10	6.3%	1	0.6%
Executive Vice President for Academic Affairs	265	252	6	2.4%	7	2.8%
Facilities and Operations	43	42	1	2.4%	7	16.7%
Finance	24	23	1	4.3%	1	4.3%
Ford School of Public Policy	33	33		0.0%		0.0%
Hospital and Health Centers	469	444	29	6.5%	8	1.8%
Institute for Social Research	181	177	6	3.4%	6	3.4%
Institute of Continuing Legal Education	22	22		0.0%		0.0%
Investments Office	17	17		0.0%		0.0%
Law School	100	99		0.0%		0.0%
Life Sciences Institute	22	20		0.0%		0.0%
Medical School	1263	1221	123	10.1%	22	1.8%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	3		0.0%		0.0%
Rackham Graduate School	34	32		0.0%	2	6.3%
Ross School of Business	326	309	19	6.1%	4	1.3%
School for Environment and Sustainability	64	61	1	1.6%	2	3.3%
School of Dentistry	116	113		0.0%	1	0.9%
School of Education	83	81	1	1.2%	6	7.4%
School of Information	49	49	1	2.0%	1	2.0%
School of Kinesiology	27	25		0.0%		0.0%
School of Music, Theatre and Dance	78	71	3	4.2%	1	1.4%
School of Nursing	35	33	2	6.1%		0.0%
School of Public Health	183	175	1	0.6%	4	2.3%
School of Social Work	22	20		0.0%		0.0%
Shared Services Center	3	3		0.0%		0.0%
Stamps School of Art and Design	65	61	3	4.9%		0.0%
U-M Office of Research	94	89		0.0%	4	4.5%
University Human Resources	46	43	1	2.3%		0.0%
University Libraries	99	95	4	4.2%	6	6.3%
University of Michigan Dearborn	281	266	3	1.1%	8	3.0%
University of Michigan Flint	179	171		0.0%	3	1.8%
Vice President and General Counsel	11	11		0.0%	1	9.1%
Vice President and Secretary of the University	4	4		0.0%		0.0%
Vice President for Communications	35	35	2	5.7%	2	5.7%
Vice President for Development	111	105	2	1.9%	3	2.9%
Vice President for Government Relations	11	11	1	9.1%		0.0%
Vice President for Information Technology	24	24		0.0%		0.0%
Vice President for Student Life	241	231	3	1.3%	9	3.9%
Total:	5,990	5,732	232	4.0%	132	2.3%
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 June 30, 2020 that have been open for at least 6 months (i.e. opened before 01/01/2020).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 01/01/2020), 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 (01/01/2020) with no activity from 07/01/2019 to 06/30/2020, regardless of credit limit.

FY 2020 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.	\$13,848,978	\$130,852	0.9%	\$9,378	0.1%
Athletics	56,844,071	89,905	0.2%	42,680	0.1%
Audit Services	2,151,708		0.0%		0.0%
College of Engineering	229,760,373	19,771,551	8.6%	2,555,312	1.1%
College of Literature, Science & Arts	311,895,724	15,257,158	4.9%	4,386,917	1.4%
College of Pharmacy	19,568,975	2,209,773	11.3%	712,935	3.6%
Division of Public Safety and Security	24,338,992	34,566	0.1%		0.0%
Exec VP for Medical Affairs Shared Services	176,683,277	1,819,791	1.0%	535,999	0.3%
Executive Vice President for Academic Affairs	60,242,660	3,401,284	5.6%	563,904	0.9%
Facilities and Operations	124,524,137	111,959	0.1%	12,500	0.0%
Finance	28,068,239	160,131	0.6%	50,075	0.2%
Ford School of Public Policy	13,899,776	1,058,453	7.6%	291,706	2.1%
Hospital and Health Centers	1,387,625,754	9,045,609	0.7%	2,118,540	0.2%
Institute for Social Research	65,678,539	6,395,937	9.7%	237,776	0.4%
Institute of Continuing Legal Education	3,519,520		0.0%		0.0%
Investments Office	9,010,995	2,624,465	29.1%		0.0%
Law School	35,343,122	1,645,757	4.7%	322,587	0.9%
Life Sciences Institute	14,391,224	1,710,454	11.9%	260,314	1.8%
Medical School	1,008,139,168	85,943,313	8.5%	22,711,785	2.3%
Michigan Health Corporation	404,878		0.0%		0.0%
Office of Student Publications	360,331	25	0.0%		0.0%
Rackham Graduate School	11,145,657	298,020	2.7%	74,676	0.7%
Ross School of Business	87,982,956	5,416,167	6.2%	1,521,283	1.7%
School for Environment and Sustainability	20,129,186	995,361	4.9%	154,897	0.8%
School of Dentistry	44,539,394	2,743,994	6.2%	689,383	1.5%
School of Education	20,036,076	1,763,882	8.8%	429,881	2.1%
School of Information	21,574,377	946,241	4.4%	167,554	0.8%
School of Kinesiology	11,563,128	412,092	3.6%	57,758	0.5%
School of Music, Theatre and Dance	27,062,573	185,797	0.7%	25,229	0.1%
School of Nursing	24,948,845	2,587,527	10.4%	483,892	1.9%
School of Public Health	64,648,602	9,097,690	14.1%	1,077,215	1.7%
School of Social Work	18,902,571	976,397	5.2%	317,320	1.7%
Shared Service Center	12,080,419	106,918	0.9%	46,344	0.4%
Stamps School of Art and Design	10,011,690	89,667	0.9%	10,846	0.1%
U-M Office of Research	27,035,740	4,097,491	15.2%	427,602	1.6%
University Human Resources	32,278,116	191,591	0.6%	10,642	0.0%
University Libraries	32,801,884	1,183,215	3.6%	485,033	1.5%
University of Michigan Dearborn	87,153,448	2,348,049	2.7%	642,735	0.7%
University of Michigan Flint	69,381,442	1,644,576	2.4%	319,885	0.5%
Vice President and General Counsel	4,837,790	9,409	0.2%		0.0%
Vice President and Secretary of the University	738,175		0.0%		0.0%
Vice President for Communications	12,311,483	250,488	2.0%	18,918	0.2%
Vice President for Development	17,055,753	31,438	0.2%		0.0%
Vice President for Government Relations	1,637,890		0.0%		0.0%
Vice President for Information Technology	58,434,321	1,209,944	2.1%	354,668	0.6%
Vice President for Student Life	81,494,837	737,611	0.9%	96,482	0.1%
Total	<u>\$4,386,086,795</u>	<u>\$188,734,543</u>	<u>4.3%</u>	<u>\$ 42,224,650</u>	<u>1.0%</u>
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%

FY 2019 and FY 2020 PCI Status Summary

<u>Certifying Unit</u>	<u>FY 2020</u>				
	<u>FY 2019</u>	<u>July 2019 through June 2020</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	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	19	76.0%
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	4	66.7%
Executive Vice President for Academic Affairs	E/I	E	17	16	94.1%
Facilities and Operations	N/E/I	I	8	7	87.5%
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	178	85.2%
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	32	88.9%
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	E/I	13	8	61.5%
University of Michigan Dearborn	E	C	17	17	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	3	2	66.7%
Vice President for Student Life	N/I	* N/E/I	55	48	87.3%
Total	18 C	21 C	554	475	85.7%

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

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

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

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

n/a = Not a credit card merchant

*Reflects status as of June 2020