

FYTD 2021 Q2 Internal Control Metrics

■ = better than University average
↑ = Current year has improved from FY20

■ = at University average
- = Current year is the same as FY20

■ = worse than University average
↓ = Current year is worse than FY20

Certifying Unit	P-Cards						Retro Pay Adjustments			Credit Card	
	Underutilized		B/W FY20	No Activity		B/W FY20	Total \$ Xfrd > 90 Days		B/W FY20	PCI Status	B/W FY20
	#	%		#	%		\$ (in 000's)	%			
A. Taubman College of Arch. and Urban Plan.	0	0.0%	-	3	6.0%	↓	\$125.2	1.9%	↓	C	-
Athletics	2	1.2%	↓	5	2.9%	↓	\$0.0	0.0%	↑	E	↑
Audit Services	0	0.0%	-	0	0.0%	↑	\$0.0	0.0%	-	n/a	n/a
College of Engineering	3	0.7%	↑	25	6.2%	↓	\$1,900.9	1.6%	↓	E/I	↓
College of Literature, Science & Arts	11	2.5%	↓	30	6.7%	↓	\$1,047.0	0.7%	↑	E/I	-
College of Pharmacy	2	10.5%	↓	0	0.0%	-	\$285.2	3.0%	↑	C	-
Division of Public Safety & Security	0	0.0%	-	0	0.0%	-	\$3,510.8	27.9%	↓	C	-
Exec VP for Medical Affairs Shared Services	11	7.0%	↓	11	7.0%	↓	\$103.2	0.1%	↑	I	↑
Executive Vice President for Academic Affairs	3	1.7%	↑	8	4.5%	↓	\$97.6	0.3%	↑	C	↑
Facilities and Operations	5	12.5%	↓	5	12.5%	↑	\$64.0	0.1%	↓	C	↑
Finance	1	4.3%	-	0	0.0%	↑	\$0.0	0.0%	↑	I	↑
Ford School of Public Policy	0	0.0%	-	1	3.0%	↓	\$39.7	0.5%	↑	n/a	n/a
Hospital and Health Centers	31	7.3%	↓	23	5.4%	↓	\$696.2	0.1%	↑	E/I	↑
Institute for Social Research	8	4.6%	↓	20	11.5%	↓	\$155.1	0.5%	↓	I	-
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Investments Office	0	0.0%	-	2	11.8%	↓	\$0.0	0.0%	-	n/a	n/a
Law School	0	0.0%	-	1	1.0%	↓	\$0.0	0.0%	↑	C	-
Life Sciences Institute	0	0.0%	-	0	0.0%	-	\$240.9	3.3%	↓	n/a	n/a
Medical School	155	12.9%	↓	60	5.0%	↓	\$12,962.0	2.5%	↓	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 Graduate School	0	0.0%	-	2	6.9%	↓	\$3.4	0.1%	↑	E	↓
Ross School of Business	5	1.6%	↑	31	9.9%	↓	\$400.0	0.9%	↑	C	-
School for Environment and Sustainability	1	1.7%	↓	4	6.7%	↓	\$195.9	1.9%	↓	C	-
School of Dentistry	1	0.9%	↓	3	2.7%	↓	\$916.9	4.3%	↓	E/I	-
School of Education	4	5.1%	↓	8	10.1%	↓	\$104.0	1.0%	↑	C	-
School of Information	1	2.1%	↓	5	10.4%	↓	\$97.3	0.8%	-	C	-
School of Kinesiology	0	0.0%	-	1	3.7%	↓	\$8.4	0.1%	↑	C	-
School of Music, Theatre and Dance	3	4.1%	↑	4	5.5%	↓	\$0.3	0.0%	↑	C	-
School of Nursing	3	9.4%	↓	1	3.1%	↓	\$231.9	1.9%	-	C	-
School of Public Health	1	0.6%	-	9	5.3%	↓	\$464.5	1.4%	↑	E	↓
School of Social Work	0	0.0%	-	0	0.0%	-	\$278.0	2.9%	↓	C	-
Shared Services Center	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	↑	C	-
Stamps School of Art and Design	4	6.3%	↓	2	3.1%	↓	\$0.0	0.0%	↑	n/a	n/a
U-M Office of Research	1	1.3%	↓	6	7.7%	↓	\$772.4	5.8%	↓	C	-
University Human Resources	1	2.3%	-	2	4.5%	↓	\$2.3	0.0%	-	C	-
University Libraries	5	5.7%	↓	8	9.1%	↓	\$515.0	3.5%	↓	C	↑
University of Michigan - Dearborn	1	0.4%	↑	31	12.1%	↓	\$3,278.6	7.9%	↓	E	↓
University of Michigan - Flint	0	0.0%	-	10	6.3%	↓	\$700.0	2.2%	↓	C	↑
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	5.9%	↓	3	8.8%	↓	\$63.0	1.1%	↓	E	-
Vice President for Development	5	4.6%	↓	9	8.3%	↓	\$0.0	0.0%	-	C	-
Vice President for Government Relations	1	5.0%	↑	4	20.0%	↓	\$0.0	0.0%	-	C	-
Vice President for Information Technology	2	8.7%	↓	2	8.7%	↓	\$1.6	0.0%	↑	I	-
Vice President for Student Life	2	0.9%	↑	18	8.3%	↓	\$5.7	0.0%	↑	N/I	↑
University Total/Average	275	4.9%	↓	358	6.4%	↓	\$29,267.2	1.3%	↓	23	↑

FYTD 2021 Q2 Internal Control Assumptions

R/Y/G Criteria

P-Card: Underutilized Cards

- Based on spending from 01/01/2020 - 12/31/2020, as of January 08, 20201 **R** >6.4%
- Definition: credit limit \geq \$10,000 and max monthly spend is < 50% of credit limit, P-Card is open for at least 6 months 3.4% \leq **Y** \leq 6.4%
- Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months **G** < 3.4%
- University average is 4.9%

P-Card: No Activity

- Based on spending from 01/01/2020 - 12/31/2020, as of January 08, 20201 **R** > 7.9%
- Definition: P-Card open for at least 6 months and no activity, regardless of credit limit 4.9% \leq **Y** \leq 7.9%
- Number of P-Cards with no activity as a % of total number of P-Cards open at least 6 months **G** < 4.9%
- University average is 6.4%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 7/1/2020 - 12/31/2020 **R** > 1.6%
- Total dollars transferred over 90 days as a % of total dollars paid 1.0% \leq **Y** \leq 1.6%
- University average is 1.3% **G** < 1.0%

Credit Card: PCI Status

- Based on data from 7/1/2020 - 12/31/2020 **R** = N
- C = Compliant for all credit card merchants throughout FY 2021 **Y** = I/E
- I = At least one merchant incomplete for more than one month during FY 2021, with activity **G** = C
- E = Expired for at least one merchant, at least one month, during FY 2021
- N = Noncompliant for at least one merchant, at least one month, during FY 2021
- n/a = Not a credit card merchant

University Overall

	FY16	FY 17	FY 18	FY 19	FY 20	FYTD 21
P-Card: Underutilized P-Cards (#)	472	455	389	325	232	275
P-Card: Underutilized P-Cards (%)	8.6%	8.2%	7.0%	5.8%	4.0%	4.9%
P-Card: No Activity P-Cards (#)	162	116	95	134	132	358
P-Card: No Activity P-Cards (%)	2.9%	2.1%	1.7%	2.4%	2.3%	6.4%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$39,997	\$45,121	\$39,191	\$49,497	\$42,225	\$29,267
Retro Pay: Dollars Transferred Over 90 Days (%)	1.1%	1.2%	1.0%	1.2%	1.0%	1.3%
Credit Card: PCI Status (# Units Compliant)	18	18	13	18	21	23
Credit Card: PCI Status (% Merchants Compliant)	75.9%	78.5%	81.6%	83.5%	85.7%	88.9%

FYTD 2021 Q2 PCard Analysis
(01/01/2020 - 12/31/2020)

<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.	53	50		0.0%	3	6.0%
Athletics	171	171	2	1.2%	5	2.9%
Audit Services	1	1		0.0%		0.0%
College of Engineering	405	402	3	0.7%	25	6.2%
College of Literature, Science & Arts	453	446	11	2.5%	30	6.7%
College of Pharmacy	21	19	2	10.5%		0.0%
Division of Public Safety & Security	17	17		0.0%		0.0%
Exec VP for Medical Affairs Shared Services	160	158	11	7.0%	11	7.0%
Executive Vice President for Academic Affairs	179	179	3	1.7%	8	4.5%
Facilities and Operations	40	40	5	12.5%	5	12.5%
Finance	24	23	1	4.3%		0.0%
Ford School of Public Policy	33	33		0.0%	1	3.0%
Hospital and Health Centers	440	423	31	7.3%	23	5.4%
Institute for Social Research	176	174	8	4.6%	20	11.5%
Institute of Continuing Legal Education	21	21		0.0%		0.0%
Investments Office	17	17		0.0%	2	11.8%
Law School	98	98		0.0%	1	1.0%
Life Sciences Institute	23	21		0.0%		0.0%
Medical School	1227	1198	155	12.9%	60	5.0%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	3		0.0%		0.0%
Rackham Graduate School	31	29		0.0%	2	6.9%
Ross School of Business	314	313	5	1.6%	31	9.9%
School for Environment and Sustainability	62	60	1	1.7%	4	6.7%
School of Dentistry	111	110	1	0.9%	3	2.7%
School of Education	80	79	4	5.1%	8	10.1%
School of Information	49	48	1	2.1%	5	10.4%
School of Kinesiology	27	27		0.0%	1	3.7%
School of Music, Theatre and Dance	74	73	3	4.1%	4	5.5%
School of Nursing	35	32	3	9.4%	1	3.1%
School of Public Health	175	170	1	0.6%	9	5.3%
School of Social Work	21	21		0.0%		0.0%
Shared Services Center	3	3		0.0%		0.0%
Stamps School of Art and Design	65	64	4	6.3%	2	3.1%
U-M Office of Research	80	78	1	1.3%	6	7.7%
University Human Resources	47	44	1	2.3%	2	4.5%
University Libraries	89	88	5	5.7%	8	9.1%
University of Michigan Dearborn	262	257	1	0.4%	31	12.1%
University of Michigan Flint	162	160		0.0%	10	6.3%
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	34	34	2	5.9%	3	8.8%
Vice President for Development	110	109	5	4.6%	9	8.3%
Vice President for Government Relations	20	20	1	5.0%	4	20.0%
Vice President for Information Technology	24	23	2	8.7%	2	8.7%
Vice President for Student Life	222	218	2	0.9%	18	8.3%
Total:	5,675	5,570	275	4.9%	358	6.4%
FY 2020 Total	5990	5732	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%

* Number of Open P-Cards as of December 31, 2020 that have been open for at least 6 months (i.e. opened before 07/01/2020).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 07/01/2020), 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 (07/01/2020) with no activity from 01/01/2020 to 12/31/2020, regardless of credit limit.

FYTD 2021 Q2 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 Architecture & Urban Plann	\$6,732,221	\$323,031	4.8%	\$125,179	1.9%
Athletics	24,899,843	1,311	0.0%		0.0%
Audit Services	979,762		0.0%		0.0%
College of Engineering	119,148,321	11,243,011	9.4%	1,900,943	1.6%
College of Literature, Science & Arts	160,988,067	8,359,480	5.2%	1,047,004	0.7%
College of Pharmacy	9,602,339	1,509,928	15.7%	285,172	3.0%
Division of Public Safety & Security	12,580,154	5,024,491	39.9%	3,510,798	27.9%
EVPMA Shared Services	90,002,187	429,021	0.5%	103,214	0.1%
Executive Vice President for Academic Affairs	30,764,823	306,055	1.0%	97,631	0.3%
Facilities and Operations	63,852,152	139,951	0.2%	63,998	0.1%
Finance	13,827,424	1,411	0.0%		0.0%
Ford School of Public Policy	7,423,248	552,192	7.4%	39,689	0.5%
Hospital and Health Centers	729,007,154	4,528,818	0.6%	696,217	0.1%
Institute for Social Research	33,981,846	2,995,183	8.8%	155,142	0.5%
Institute of Continuing Legal Education	1,738,889		0.0%		0.0%
Investments Office	7,929,929		0.0%		0.0%
Law School	18,431,041	285,589	1.5%		0.0%
Life Sciences Institute	7,205,683	845,467	11.7%	240,933	3.3%
Medical School	515,805,577	42,078,929	8.2%	12,961,993	2.5%
Michigan Health Corporation	197,714		0.0%		0.0%
Office of Student Publications	175,777	151	0.1%		0.0%
Rackham Graduate School	5,465,685	125,488	2.3%	3,373	0.1%
Ross Business School	44,679,389	4,315,759	9.7%	400,008	0.9%
School for Environment and Sustainability	10,517,145	1,104,741	10.5%	195,912	1.9%
School of Dentistry	21,448,587	2,365,729	11.0%	916,869	4.3%
School of Education	10,083,579	494,236	4.9%	103,953	1.0%
School of Information	11,685,504	429,949	3.7%	97,300	0.8%
School of Kinesiology	5,850,670	201,666	3.4%	8,396	0.1%
School of Music, Theatre & Dance	13,374,605	64,444	0.5%	250	0.0%
School of Nursing	12,492,447	1,385,378	11.1%	231,933	1.9%
School of Public Health	33,743,843	5,893,407	17.5%	464,489	1.4%
School of Social Work	9,521,433	866,824	9.1%	277,986	2.9%
Shared Service Center	5,877,612	23,006	0.4%		0.0%
Stamps School of Art and Design	4,998,807	362	0.0%		0.0%
U-M Office of Research	13,258,464	3,379,301	25.5%	772,409	5.8%
University Human Resources	14,740,398	26,410	0.2%	2,307	0.0%
University Libraries	14,822,423	613,078	4.1%	515,022	3.5%
University of Michigan - Dearborn	41,405,767	5,698,094	13.8%	3,278,644	7.9%
University of Michigan - Flint	31,709,597	1,807,791	5.7%	700,005	2.2%
Vice President and General Counsel	2,365,886		0.0%		0.0%
Vice President and Secretary of the University	363,352		0.0%		0.0%
Vice President for Communications	5,895,661	209,310	3.6%	63,048	1.1%
Vice President for Development	8,526,233	5,125	0.1%		0.0%
Vice President for Government Relations	1,658,269	10,833	0.7%		0.0%
Vice President for Information Technology	29,563,882	76,966	0.3%	1,615	0.0%
Vice President for Student Life	37,582,489	205,942	0.5%	5,719	0.0%
Total	\$2,246,905,878	\$107,927,856	4.8%	\$ 29,267,151	1.3%
FY2020 Total	\$4,386,086,795	\$188,734,543	4.3%	\$42,224,650	1.0%
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%

FY 2020 and FYTD 2021 Q2 PCI Status Summary

Certifying Unit	FYTD 2021				
	FY 2020	July 2020 through December 2020			
	Overall Status	Overall Status	Total Merchants	Total Merchants Compliant	% Merchants Compliant
A. Taubman College of Architecture and Urban Planning	C	C	3	3	100.0%
Athletics	N/E	E	13	12	92.3%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	E	* E/I	10	8	80.0%
College of Literature, Science & Arts	E/I	E/I	24	22	91.7%
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	I	5	4	80.0%
Executive Vice President for Academic Affairs	E	C	17	17	100.0%
Facilities and Operations	I	C	6	6	100.0%
Finance	E/I	I	13	12	92.3%
Ford School of Public Policy	n/a	n/a	n/a	n/a	n/a
Hospital and Health Centers	N/E/I	* E/I	90	73	81.1%
Institute for Social Research	I	* I	4	3	75.0%
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	C	C	9	9	100.0%
Life Sciences Institute	n/a	n/a	n/a	n/a	n/a
Medical School	E/I	E/I	33	30	90.9%
Michigan Health Corporation	n/a	n/a	n/a	n/a	n/a
Office of Student Publications	I	C	3	3	100.0%
Rackham Graduate School	C	E	3	2	66.7%
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/I	* E/I	27	17	63.0%
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	C	C	12	12	100.0%
School of Nursing	C	C	2	2	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	C	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	1	1	100.0%
University Human Resources	C	C	4	4	100.0%
University Libraries	E/I	C	10	10	100.0%
University of Michigan Dearborn	C	E	16	15	93.8%
University of Michigan Flint	E	C	13	13	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 Communications	E	E	4	3	75.0%
Vice President for Development	C	C	7	7	100.0%
Vice President for Government Relations	C	C	1	1	100.0%
Vice President for Information Technology	I	I	3	2	66.7%
Vice President for Student Life	N/E/I	N/I	57	53	93.0%
Total	21 C	23 C	424	377	88.9%

C = Compliant for all merchants and all months for July 2020 through December 2020

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

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

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

n/a = Not a credit card merchant

*Reflects status as of December 2020