

FY 2021 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	PCards						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.	4	9.5%	↓	3	7.1%	↓	\$323.7	2.5%	↓	I	↓
Athletics	6	4.1%	↓	13	8.8%	↓	\$94.4	0.2%	↓	E	↑
Audit Services	0	0.0%	-	0	0.0%	↑	\$0.0	0.0%	-	n/a	n/a
College of Engineering	9	2.4%	↓	54	14.6%	↓	\$3,500.5	1.5%	↓	E/I	↓
College of Literature, Science & Arts	13	3.5%	↓	62	16.5%	↓	\$2,447.3	0.8%	↑	E/I	-
College of Pharmacy	0	0.0%	↑	1	5.0%	↓	\$412.6	2.2%	↑	C	-
Division of Public Safety & Security	2	11.8%	↓	2	11.8%	↓	\$11,820.4	50.2%	↓	E	↓
Exec VP for Medical Affairs Shared Services	13	8.7%	↓	35	23.5%	↓	\$207.9	0.1%	↑	I	↑
Executive Vice President for Academic Affairs	12	7.4%	↓	29	17.8%	↓	\$2,190.1	3.6%	↓	C	↑
Facilities and Operations	5	15.2%	↓	6	18.2%	↓	\$165.2	0.1%	↓	E	↓
Finance	1	5.6%	↓	3	16.7%	↓	\$31.5	0.1%	↑	I	↑
Ford School of Public Policy	0	0.0%	-	0	0.0%	-	\$187.0	1.3%	↑	n/a	n/a
Institute for Social Research	1	0.8%	↑	11	8.9%	↓	\$370.4	0.6%	↓	E	↓
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Investments Office	0	0.0%	-	1	12.5%	↓	\$0.0	0.0%	-	n/a	n/a
Law School	2	2.3%	↓	4	4.5%	↓	\$0.0	0.0%	↑	C	-
Life Sciences Institute	1	2.9%	↓	3	8.6%	↓	\$384.2	2.7%	↓	I	n/a
Medical School	181	16.4%	↓	96	8.7%	↓	\$33,715.3	3.3%	↓	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%	-	C	↑
Rackham Graduate School	0	0.0%	-	4	14.8%	↓	\$8.7	0.1%	↑	E	↓
Ross School of Business	8	2.8%	↑	47	16.7%	↓	\$1,467.1	1.8%	↓	C	-
School for Environment and Sustainability	2	3.5%	↓	8	14.0%	↓	\$867.8	4.3%	↓	C	-
School of Dentistry	1	1.0%	↓	4	4.2%	↓	\$1,358.2	3.2%	↓	E/I	-
School of Education	4	5.9%	↓	11	16.2%	↓	\$478.4	2.4%	↓	C	-
School of Information	1	2.6%	↓	5	12.8%	↓	\$231.1	1.0%	↓	C	-
School of Kinesiology	2	8.0%	↓	2	8.0%	↓	\$23.5	0.2%	↑	C	-
School of Music, Theatre and Dance	5	8.3%	↓	11	18.3%	↓	\$20.0	0.1%	-	C	-
School of Nursing	4	11.4%	↓	5	14.3%	↓	\$461.3	1.9%	-	C	-
School of Public Health	3	2.0%	↓	17	11.4%	↓	\$1,275.0	1.9%	↓	E	↓
School of Social Work	0	0.0%	-	0	0.0%	-	\$376.9	2.0%	↓	C	-
Shared Services Center	0	0.0%	-	0	0.0%	-	\$375.0	3.3%	↓	C	-
Stamps School of Art and Design	6	10.5%	↓	2	3.5%	↓	\$29.5	0.3%	↓	n/a	n/a
U-M Office of Research	0	0.0%	-	8	16.0%	↓	\$1,263.3	4.9%	↓	C	-
University Human Resources	3	7.7%	↓	7	17.9%	↓	\$242.8	0.8%	↓	C	-
University Libraries	6	7.6%	↓	20	25.3%	↓	\$1,080.8	3.7%	↓	E	↑
University of Michigan - Dearborn	2	1.0%	↑	26	13.0%	↓	\$4,273.9	5.2%	↓	E	↓
University of Michigan - Flint	1	0.7%	↓	23	17.0%	↓	\$1,053.0	1.7%	↓	I	↑
University of Michigan Health System	38	9.9%	↓	52	13.5%	↓	\$3,080.8	0.2%	-	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 Communications	3	9.4%	↓	2	6.3%	↓	\$63.1	0.5%	↓	E	-
Vice President for Development	11	11.3%	↓	24	24.7%	↓	\$0.0	0.0%	-	C	-
Vice President for Government Relations	0	0.0%	↑	2	11.1%	↓	\$0.0	0.0%	-	C	-
Vice President for Information Technology	2	9.1%	↓	3	13.6%	↓	\$53.8	0.1%	↑	I	-
Vice President for Student Life	3	1.8%	↓	45	26.5%	↓	\$168.3	0.2%	↓	N/I	↑
University Total/Average	355	7.3%	↓	651	13.3%	↓	\$74,102.8	1.7%	↓	18	↓

FY 2021 Internal Control Assumptions

R/Y/G Criteria

P-Card: Underutilized Cards

- Based on spending from 07/01/2020 - 06/30/2021, as of July 19, 20201 **R** >9.8%
- Definition: credit limit \geq \$10,000 and max monthly spend is < 50% of credit limit, P-Card is open for at least 6 months 4.8% \leq **Y** \leq 9.8%
- Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months **G** < 4.8%
- University average is 7.3%

P-Card: No Activity

- Based on spending from 07/01/2020 - 06/30/2021, as of July 19, 20201 **R** > 15.8%
- Definition: P-Card open for at least 6 months and no activity, regardless of credit limit 10.8% \leq **Y** \leq 15.8%
- Number of P-Cards with no activity as a % of total number of P-Cards open at least 6 months **G** < 10.8%
- University average is 13.3%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 7/1/2020 - 06/30/2021 **R** > 2.0%
- Total dollars transferred over 90 days as a % of total dollars paid 1.4% \leq **Y** \leq 2.0%
- University average is 1.7% **G** < 1.4%

Credit Card: PCI Status

- Based on data from 7/1/2020 - 06/30/2021 **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	FY 21
P-Card: Underutilized P-Cards (#)	472	455	389	325	232	355
P-Card: Underutilized P-Cards (%)	8.6%	8.2%	7.0%	5.8%	4.0%	7.3%
P-Card: No Activity P-Cards (#)	162	116	95	134	132	651
P-Card: No Activity P-Cards (%)	2.9%	2.1%	1.7%	2.4%	2.3%	13.3%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$39,997	\$45,121	\$39,191	\$49,497	\$42,225	\$74,103
Retro Pay: Dollars Transferred Over 90 Days (%)	1.1%	1.2%	1.0%	1.2%	1.0%	1.7%
Credit Card: PCI Status (# Units Compliant)	18	18	13	18	21	18
Credit Card: PCI Status (% Merchants Compliant)	75.9%	78.5%	81.6%	83.5%	85.7%	80.5%

FY 2021 PCard Analysis
(07/01/2020 - 06/30/2021)

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.	45	42	4	9.5%	3	7.1%
Athletics	154	147	6	4.1%	13	8.8%
Audit Services	1	1		0.0%		0.0%
College of Engineering	379	369	9	2.4%	54	14.6%
College of Literature, Science & Arts	397	376	13	3.5%	62	16.5%
College of Pharmacy	21	20		0.0%	1	5.0%
Division of Public Safety & Security	17	17	2	11.8%	2	11.8%
Exec VP for Medical Affairs Shared Services	154	149	13	8.7%	35	23.5%
Executive Vice President for Academic Affairs	171	163	12	7.4%	29	17.8%
Facilities and Operations	33	33	5	15.2%	6	18.2%
Finance	19	18	1	5.6%	3	16.7%
Ford School of Public Policy	16	15		0.0%		0.0%
Institute for Social Research	125	123	1	0.8%	11	8.9%
Institute of Continuing Legal Education	18	18		0.0%		0.0%
Investments Office	8	8		0.0%	1	12.5%
Law School	88	88	2	2.3%	4	4.5%
Life Sciences Institute	36	35	1	2.9%	3	8.6%
Medical School	1131	1106	181	16.4%	96	8.7%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	3		0.0%		0.0%
Rackham Graduate School	27	27		0.0%	4	14.8%
Ross School of Business	283	281	8	2.8%	47	16.7%
School for Environment and Sustainability	61	57	2	3.5%	8	14.0%
School of Dentistry	97	96	1	1.0%	4	4.2%
School of Education	69	68	4	5.9%	11	16.2%
School of Information	41	39	1	2.6%	5	12.8%
School of Kinesiology	25	25	2	8.0%	2	8.0%
School of Music, Theatre and Dance	60	60	5	8.3%	11	18.3%
School of Nursing	35	35	4	11.4%	5	14.3%
School of Public Health	162	149	3	2.0%	17	11.4%
School of Social Work	21	19		0.0%		0.0%
Shared Services Center	3	3		0.0%		0.0%
Stamps School of Art and Design	58	57	6	10.5%	2	3.5%
U-M Office of Research	51	50		0.0%	8	16.0%
University Human Resources	39	39	3	7.7%	7	17.9%
University Libraries	79	79	6	7.6%	20	25.3%
University of Michigan Dearborn	205	200	2	1.0%	26	13.0%
University of Michigan Flint	146	135	1	0.7%	23	17.0%
University of Michigan Health System	416	385	38	9.9%	52	13.5%
Vice President and General Counsel	9	9		0.0%		0.0%
Vice President and Secretary of the University	4	4		0.0%		0.0%
Vice President for Communications	33	32	3	9.4%	2	6.3%
Vice President for Development	101	97	11	11.3%	24	24.7%
Vice President for Government Relations	19	18		0.0%	2	11.1%
Vice President for Information Technology	22	22	2	9.1%	3	13.6%
Vice President for Student Life	171	170	3	1.8%	45	26.5%
Total:	5,054	4,888	355	7.3%	651	13.3%
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%

FY 2021 PCard Data Excludes Suspended Pcards.

* Number of Open P-Cards as of June 30, 2021 that have been open for at least 6 months (i.e. opened before 01/01/2021).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 01/01/2021), 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 (01/01/2021) with no activity from 07/01/2020 to 06/30/2021, regardless of credit limit.

FY 2021 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.	\$13,056,163	\$586,032	4.5%	\$323,681	2.5%
Athletics	51,188,988	133,607	0.3%	94,353	0.2%
Audit Services	1,915,376		0.0%		0.0%
College of Engineering	233,257,323	19,243,813	8.3%	3,500,549	1.5%
College of Literature, Science & Arts	314,547,423	12,647,675	4.0%	2,447,346	0.8%
College of Pharmacy	18,968,127	2,180,629	11.5%	412,615	2.2%
Division of Public Safety & Security	23,569,743	15,396,256	65.3%	11,820,446	50.2%
Exec VP for Medical Affairs Shared Services	177,265,547	717,021	0.4%	207,899	0.1%
Executive Vice President for Academic Affairs	60,480,755	3,668,624	6.1%	2,190,050	3.6%
Facilities and Operations	121,356,555	349,858	0.3%	165,200	0.1%
Finance	27,279,771	65,738	0.2%	31,500	0.1%
Ford School of Public Policy	14,132,018	930,645	6.6%	186,961	1.3%
Institute for Social Research	65,558,945	5,484,310	8.4%	370,410	0.6%
Institute of Continuing Legal Education	3,355,475		0.0%		0.0%
Investments Office	10,456,420		0.0%		0.0%
Law School	34,659,169	617,264	1.8%		0.0%
Life Sciences Institute	14,479,041	1,439,435	9.9%	384,177	2.7%
Medical School	1,017,454,903	91,788,881	9.0%	33,715,350	3.3%
Michigan Health Corporation	385,915		0.0%		0.0%
Office of Student Publications	351,403	142	0.0%		0.0%
Rackham Graduate School	10,770,217	225,687	2.1%	8,692	0.1%
Ross School of Business	82,773,819	5,961,546	7.2%	1,467,133	1.8%
School for Environment and Sustainability	20,255,840	2,595,366	12.8%	867,755	4.3%
School of Dentistry	41,940,160	3,558,804	8.5%	1,358,200	3.2%
School of Education	19,704,881	1,346,035	6.8%	478,429	2.4%
School of Information	23,174,431	757,049	3.3%	231,147	1.0%
School of Kinesiology	11,692,164	326,136	2.8%	23,454	0.2%
School of Music, Theatre and Dance	26,124,297	112,420	0.4%	20,001	0.1%
School of Nursing	24,427,952	2,463,622	10.1%	461,317	1.9%
School of Public Health	65,582,735	10,282,083	15.7%	1,274,980	1.9%
School of Social Work	18,895,550	1,313,526	7.0%	376,862	2.0%
Shared Services Center	11,307,543	558,912	4.9%	375,020	3.3%
Stamps School of Art and Design	9,987,511	59,391	0.6%	29,493	0.3%
U-M Office of Research	26,009,082	5,415,167	20.8%	1,263,273	4.9%
University Human Resources	29,852,730	309,456	1.0%	242,801	0.8%
University Libraries	29,225,973	1,367,452	4.7%	1,080,848	3.7%
University of Michigan - Dearborn	82,140,265	7,693,430	9.4%	4,273,861	5.2%
University of Michigan - Flint	63,414,485	3,313,410	5.2%	1,053,008	1.7%
University of Michigan Health System	1,392,933,398	11,278,410	0.8%	3,080,791	0.2%
Vice President and General Counsel	4,644,355		0.0%		0.0%
Vice President and Secretary of the University	733,827		0.0%		0.0%
Vice President for Communications	11,775,310	218,607	1.9%	63,096	0.5%
Vice President for Development	17,224,082	46,903	0.3%		0.0%
Vice President for Government Relations	3,217,624	194,822	6.1%		0.0%
Vice President for Information Technology	57,622,648	163,827	0.3%	53,849	0.1%
Vice President for Student Life	73,610,192	490,411	0.7%	168,252	0.2%
Total	\$4,362,760,131	\$215,302,403	4.9%	\$ 74,102,800	1.7%
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 FY 2021 PCI Status Summary

Certifying Unit	FY 2020		FY 2021 July 2020 through June 2021		
	Overall	Overall	Total	Total Merchants	% Merchants
	Status	Status	Merchants	Compliant	Compliant
A. Taubman College of Arch. and Urban Plan.	C	I	3	2	66.7%
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	11	8	72.7%
College of Literature, Science & Arts	E/I	E/I	25	21	84.0%
College of Pharmacy	C	C	1	1	100.0%
Division of Public Safety & Security	C	E	1	0	0.0%
Exec VP for Medical Affairs Shared Services	E	I	5	4	80.0%
Executive Vice President for Academic Affairs	E	C	16	16	100.0%
Facilities and Operations	I	E	6	5	83.3%
Finance	E/I	I	13	12	92.3%
Ford School of Public Policy	n/a	n/a	n/a	n/a	n/a
Institute for Social Research	I	* E	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	I	* 1	0	0
Medical School	E/I	E/I	* 30	22	73.3%
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	* 29	17	58.6%
School of Education	C	C	5	5	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	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	3	3	100.0%
University Libraries	E/I	E	* 10	6	60.0%
University of Michigan - Dearborn	C	E	* 14	7	50.0%
University of Michigan - Flint	E	I	12	11	91.7%
University of Michigan Health System	N/E/I	* E/I	* 91	63	69.2%
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	* 62	57	91.9%
Total	21 C	18 C	430	346	80.5%

C = Compliant for all merchants and all months for July 2020 through June 2021

I = At least one merchant incomplete for more than one month during July 2020 through June 2021

E = Expired for at least one merchant, at least one month, during July 2020 through June 2021

N = Noncompliant for at least one merchant, at least one month, during July 2020 through June 2021

n/a = Not a credit card merchant

*Reflects status as of June 2021