

FY 2022 Internal Control Metrics

■ = better than University average
 ↑ = Current year has improved from FY21

■ = at University average
 - = Current year is the same as FY21

■ = worse than University average
 ↓ = Current year is worse than FY21

Certifying Unit	PCards						Retro Pay Adjustments			Credit Card	
	Underutilized #	Underutilized %	B/W FY21	No Activity #	No Activity %	B/W FY21	Total \$ Xfrd > 90 Days \$ (in 000's)	%	B/W FY21	PCI Status	B/W FY21
A. Taubman College of Arch. and Urban Plan.	0	0.0%	↑	3	6.5%	↑	\$58.9	0.4%	↑	C	↑
Athletics	4	3.0%	↑	2	1.5%	↑	\$10.2	0.0%	↑	E	-
Audit Services	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
College of Engineering	13	3.9%	↓	12	3.6%	↑	\$3,509.3	1.4%	↑	E	↑
College of Literature, Science & Arts	9	2.6%	↑	11	3.1%	↑	\$2,603.4	0.8%	-	E/I	-
College of Pharmacy	0	0.0%	-	0	0.0%	↑	\$311.5	1.6%	↑	C	-
Division of Public Safety & Security	1	6.7%	↑	0	0.0%	↑	\$2.6	0.0%	↑	C	↑
Exec VP for Medical Affairs Shared Services	13	10.2%	↓	11	8.7%	↑	\$227.8	0.1%	-	C	↑
Executive Vice President for Academic Affairs	8	4.5%	↑	6	3.4%	↑	\$752.1	1.2%	↑	I	↓
Facilities and Operations	1	3.4%	↑	1	3.4%	↑	\$77.5	0.1%	-	E	-
Finance	0	0.0%	↑	0	0.0%	↑	\$11.3	0.0%	↑	C	↑
Ford School of Public Policy	0	0.0%	-	2	8.3%	↓	\$124.4	0.9%	↑	n/a	n/a
Institute for Social Research	0	0.0%	↑	13	11.6%	↓	\$349.2	0.5%	↑	E	-
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Investments Office	2	12.5%	↓	1	6.3%	↑	\$23.9	0.2%	↓	n/a	n/a
Law School	1	1.2%	↑	2	2.5%	↑	\$22.7	0.1%	↓	E	↓
Life Sciences Institute	0	0.0%	↑	2	5.6%	↑	\$361.2	2.3%	↑	C	↑
Medical School	91	9.3%	↑	44	4.5%	↑	\$22,288.3	2.1%	↑	E	↑
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%	-	3	10.7%	↑	\$27.9	0.2%	↓	C	↑
Ross School of Business	6	2.6%	↑	14	6.0%	↑	\$4,326.0	5.0%	↓	C	-
School for Environment and Sustainability	2	4.9%	↓	1	2.4%	↑	\$169.6	0.8%	↑	C	-
School of Dentistry	5	6.0%	↓	1	1.2%	↑	\$798.7	1.9%	↑	I	↑
School of Education	3	4.8%	↑	5	8.1%	↑	\$405.8	2.0%	↑	C	-
School of Information	1	3.0%	↓	1	3.0%	↑	\$411.0	1.6%	↓	C	-
School of Kinesiology	0	0.0%	↑	0	0.0%	↑	\$17.2	0.1%	↑	C	-
School of Music, Theatre and Dance	5	8.3%	-	3	5.0%	↑	\$223.0	0.8%	↓	C	-
School of Nursing	0	0.0%	↑	3	9.4%	↑	\$213.6	0.9%	↑	C	-
School of Public Health	6	4.5%	↓	5	3.8%	↑	\$1,272.5	1.8%	↑	C	↑
School of Social Work	0	0.0%	-	1	5.9%	↓	\$503.8	2.6%	↓	C	-
Shared Services Center	0	0.0%	-	0	0.0%	-	\$224.6	1.7%	↑	C	-
Stamps School of Art and Design	2	3.6%	↑	4	7.3%	↓	\$0.1	0.0%	↑	n/a	n/a
U-M Office of Research	1	2.3%	↓	6	13.6%	↑	\$295.0	1.1%	↑	C	-
University Human Resources	3	9.4%	↓	2	6.3%	↑	\$9.1	0.0%	↑	C	-
University Libraries	3	4.8%	↑	10	16.1%	↑	\$480.9	1.6%	↑	E	-
University of Michigan - Dearborn	2	1.1%	↓	16	8.5%	↑	\$1,464.4	1.7%	↑	E	-
University of Michigan - Flint	0	0.0%	↑	4	3.5%	↑	\$667.6	1.0%	↑	E	↓
University of Michigan Health System	24	6.9%	↑	24	6.9%	↑	\$2,355.5	0.2%	-	N/E/I	↓
Vice President and General Counsel	0	0.0%	-	0	0.0%	-	\$14.9	0.3%	↓	n/a	n/a
Vice President and Secretary of the University	1	33.3%	↓	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Vice President for Communications	3	10.3%	↓	0	0.0%	↑	\$48.5	0.4%	↑	C	↑
Vice President for Development	6	6.2%	↑	10	10.3%	↑	\$0.0	0.0%	-	C	-
Vice President for Government Relations	0	0.0%	-	1	5.3%	↑	\$68.4	2.0%	↓	C	-
Vice President for Information Technology	1	4.8%	↑	1	4.8%	↑	\$24.4	0.0%	↑	C	↑
Vice President for Student Life	2	1.4%	↑	11	7.9%	↑	\$94.2	0.1%	↑	E/I	↑
University Total/Average	219	5.0%	↑	236	5.3%	↑	\$44,851.1	1.0%	↑	25	↑

FY 2022 Internal Control Assumptions

R/Y/G Criteria

P-Card: Underutilized Cards

- Based on spending from 07/01/2021 - 06/30/2022, as of July 29, 2022
- 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 5.0%

R >7.0%
Y \leq 7.0%
G < 3.0%

P-Card: No Activity

- Based on spending from 07/01/2021 - 06/30/2022, as of July 29, 2022
- 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 5.3%

R > 7.3%
Y \leq 7.3%
G < 3.3%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 7/1/2021 - 06/30/2022
- 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 7/1/2021 - 06/30/2022
- C = Compliant for all credit card merchants throughout FY 2022
- I = At least one merchant incomplete for more than one month during FY 2022, with activity
- E = Expired for at least one merchant, at least one month, during FY 2022
- N = Noncompliant for at least one merchant, at least one month, during FY 2022
- n/a = Not a credit card merchant

R = N
Y = I/E
G = C

University Overall

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
P-Card: Underutilized P-Cards (#)	455	389	325	232	355	219
P-Card: Underutilized P-Cards (%)	8.2%	7.0%	5.8%	4.0%	7.3%	5.0%
P-Card: No Activity P-Cards (#)	116	95	134	132	651	236
P-Card: No Activity P-Cards (%)	2.1%	1.7%	2.4%	2.3%	13.3%	5.3%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$45,121	\$39,191	\$49,497	\$42,225	\$74,103	\$44,851
Retro Pay: Dollars Transferred Over 90 Days (%)	1.2%	1.0%	1.2%	1.0%	1.7%	1.0%
Credit Card: PCI Status (# Units Compliant)	18	13	18	21	18	25
Credit Card: PCI Status (% Merchants Compliant)	78.5%	81.6%	83.5%	85.7%	80.5%	84.2%

FY 2022 PCard Analysis
(07/01/2021 - 06/30/2022)

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.	59	46		0.0%	3	6.5%
Athletics	151	135	4	3.0%	2	1.5%
Audit Services	1	1		0.0%		0.0%
College of Engineering	373	335	13	3.9%	12	3.6%
College of Literature, Science & Arts	405	352	9	2.6%	11	3.1%
College of Pharmacy	14	14		0.0%		0.0%
Division of Public Safety & Security	17	15	1	6.7%		0.0%
Exec VP for Medical Affairs Shared Services	141	127	13	10.2%	11	8.7%
Executive Vice President for Academic Affairs	206	177	8	4.5%	6	3.4%
Facilities and Operations	32	29	1	3.4%	1	3.4%
Finance	19	18		0.0%		0.0%
Ford School of Public Policy	28	24		0.0%	2	8.3%
Institute for Social Research	128	112		0.0%	13	11.6%
Institute of Continuing Legal Education	12	12		0.0%		0.0%
Investments Office	17	16	2	12.5%	1	6.3%
Law School	86	81	1	1.2%	2	2.5%
Life Sciences Institute	38	36		0.0%	2	5.6%
Medical School	1077	979	91	9.3%	44	4.5%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	2	2		0.0%		0.0%
Rackham Graduate School	32	28		0.0%	3	10.7%
Ross School of Business	271	235	6	2.6%	14	6.0%
School for Environment and Sustainability	45	41	2	4.9%	1	2.4%
School of Dentistry	96	83	5	6.0%	1	1.2%
School of Education	64	62	3	4.8%	5	8.1%
School of Information	34	33	1	3.0%	1	3.0%
School of Kinesiology	29	25		0.0%		0.0%
School of Music, Theatre and Dance	70	60	5	8.3%	3	5.0%
School of Nursing	32	32		0.0%	3	9.4%
School of Public Health	154	132	6	4.5%	5	3.8%
School of Social Work	21	17		0.0%	1	5.9%
Shared Services Center	4	4		0.0%		0.0%
Stamps School of Art and Design	60	55	2	3.6%	4	7.3%
U-M Office of Research	49	44	1	2.3%	6	13.6%
University Human Resources	34	32	3	9.4%	2	6.3%
University Libraries	67	62	3	4.8%	10	16.1%
University of Michigan - Dearborn	206	188	2	1.1%	16	8.5%
University of Michigan - Flint	132	114		0.0%	4	3.5%
University of Michigan Health System	378	346	24	6.9%	24	6.9%
Vice President and General Counsel	10	7		0.0%		0.0%
Vice President and Secretary of the University	4	3	1	33.3%		0.0%
Vice President for Communications	31	29	3	10.3%		0.0%
Vice President for Development	108	97	6	6.2%	10	10.3%
Vice President for Government Relations	20	19		0.0%	1	5.3%
Vice President for Information Technology	21	21	1	4.8%	1	4.8%
Vice President for Student Life	166	139	2	1.4%	11	7.9%
Total:	4,945	4,420	219	5.0%	236	5.3%
FY 2021 Total	5054	4888	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%

PCard Data Excludes Suspended PCards.

* Number of Open P-Cards as of June 30, 2022 that have been open for at least 6 months (i.e. opened before 01/01/2022).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 01/01/2022), 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 (01/01/2022) with no activity from 07/01/2021 to 06/30/2022, regardless of credit limit.

FY 2022 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.	\$14,321,144	\$176,196	1.2%	\$58,876	0.4%
Athletics	62,446,318	290,826	0.5%	10,202	0.0%
Audit Services	2,042,714		0.0%		0.0%
College of Engineering	242,594,219	19,829,294	8.2%	3,509,311	1.4%
College of Literature, Science & Arts	324,909,879	13,564,861	4.2%	2,603,417	0.8%
College of Pharmacy	19,068,614	1,360,091	7.1%	311,498	1.6%
Division of Public Safety & Security	24,011,125	25,190	0.1%	2,600	0.0%
Exec VP for Medical Affairs Shared Services	186,363,947	1,016,837	0.5%	227,813	0.1%
Executive Vice President for Academic Affairs	63,625,736	1,877,575	3.0%	752,123	1.2%
Facilities and Operations	110,756,403	174,146	0.2%	77,462	0.1%
Finance	27,998,948	52,114	0.2%	11,277	0.0%
Ford School of Public Policy	14,222,114	1,156,307	8.1%	124,423	0.9%
Institute for Social Research	69,671,026	5,688,611	8.2%	349,185	0.5%
Institute of Continuing Legal Education	3,389,383		0.0%		0.0%
Investments Office	11,383,163	87,720	0.8%	23,903	0.2%
Law School	35,925,550	1,082,085	3.0%	22,739	0.1%
Life Sciences Institute	15,805,599	1,618,724	10.2%	361,159	2.3%
Medical School	1,066,655,843	81,198,365	7.6%	22,288,319	2.1%
Michigan Health Corporation	243,394		0.0%		0.0%
Office of Student Publications	348,661	327	0.1%		0.0%
Rackham Graduate School	12,005,905	206,233	1.7%	27,950	0.2%
Ross School of Business	87,012,444	11,594,236	13.3%	4,325,958	5.0%
School for Environment and Sustainability	21,524,306	1,269,734	5.9%	169,593	0.8%
School of Dentistry	41,517,597	3,167,414	7.6%	798,709	1.9%
School of Education	20,382,015	1,862,409	9.1%	405,758	2.0%
School of Information	25,594,142	1,136,041	4.4%	410,974	1.6%
School of Kinesiology	12,813,912	516,630	4.0%	17,242	0.1%
School of Music, Theatre and Dance	27,878,100	424,491	1.5%	222,964	0.8%
School of Nursing	23,567,691	1,363,000	5.8%	213,617	0.9%
School of Public Health	68,805,598	11,102,101	16.1%	1,272,530	1.8%
School of Social Work	19,493,511	2,011,120	10.3%	503,783	2.6%
Shared Services Center	13,223,183	379,890	2.9%	224,604	1.7%
Stamps School of Art and Design	10,657,939	12,092	0.1%	143	0.0%
U-M Office of Research	25,870,795	3,268,914	12.6%	295,040	1.1%
University Human Resources	31,864,286	167,428	0.5%	9,066	0.0%
University Libraries	30,050,170	1,131,852	3.8%	480,891	1.6%
University of Michigan - Dearborn	83,963,751	3,555,243	4.2%	1,464,419	1.7%
University of Michigan - Flint	65,544,920	2,159,056	3.3%	667,602	1.0%
University of Michigan Health System	1,538,595,036	11,006,288	0.7%	2,355,502	0.2%
Vice President and General Counsel	5,418,487	36,256	0.7%	14,855	0.3%
Vice President and Secretary of the University	769,318		0.0%		0.0%
Vice President for Communications	12,492,909	296,635	2.4%	48,516	0.4%
Vice President for Development	17,916,675	26,266	0.1%		0.0%
Vice President for Government Relations	3,402,696	423,696	12.5%	68,377	2.0%
Vice President for Information Technology	58,791,176	1,131,255	1.9%	24,441	0.0%
Vice President for Student Life	82,918,008	637,349	0.8%	94,216	0.1%
Total	<u>\$4,637,858,351</u>	<u>\$188,084,896</u>	<u>4.1%</u>	<u>\$ 44,851,056</u>	<u>1.0%</u>
FY 2021 Total	\$4,362,760,131	\$215,302,403	4.9%	\$74,102,800	1.7%
FY 2020 Total	\$4,386,086,795	\$188,734,543	4.3%	\$42,224,650	1.0%
FY 2019 Total	\$4,192,488,857	\$189,170,412	4.5%	\$49,496,719	1.2%
FY 2018 Total	\$3,996,116,144	\$172,957,635	4.3%	\$39,190,719	1.0%

FY 2021 and FY 2022 PCI Status Summary

Certifying Unit	FYTD 2022				
	FY 2021	July 2021 through June 2022			
	Overall Status	Overall Status	Total Merchants	Total Merchants Compliant	% Merchants Compliant
A. Taubman College of Arch. and Urban Plan.	I	C	3	3	100.0%
Athletics	E	E	12	11	91.7%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	E/I	E	10	9	90.0%
College of Literature, Science & Arts	E/I	E/I	* 24	18	75.0%
College of Pharmacy	C	C	1	1	100.0%
Division of Public Safety & Security	E	C	1	1	100.0%
Exec VP for Medical Affairs Shared Services	I	C	9	9	100.0%
Executive Vice President for Academic Affairs	C	I	* 15	14	93.3%
Facilities and Operations	E	E	6	5	83.3%
Finance	I	C	12	12	100.0%
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	E	* 9	7	77.8%
Life Sciences Institute	I	C	1	1	100.0%
Medical School	E/I	E	* 27	21	77.8%
Michigan Health Corporation	n/a	n/a	n/a	n/a	n/a
Office of Student Publications	C	C	3	3	100.0%
Rackham Graduate School	E	C	4	4	100.0%
Ross School of Business	C	C	6	6	100.0%
School for Environment and Sustainability	C	C	5	5	100.0%
School of Dentistry	E/I	I	34	33	97.1%
School of Education	C	C	6	6	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	E	C	7	7	100.0%
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	E	10	9	90.0%
University of Michigan - Dearborn	E	E	14	10	71.4%
University of Michigan - Flint	I	E	* 12	9	75.0%
University of Michigan Health System	E/I	N/E/I	* 81	60	74.1%
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	C	4	4	100.0%
Vice President for Development	C	C	9	9	100.0%
Vice President for Government Relations	C	C	1	1	100.0%
Vice President for Information Technology	I	C	3	3	100.0%
Vice President for Student Life	N/I	E/I	* 75	55	73.3%
Total	18 C	25 C	436	367	84.2%

C = Compliant for all merchants and all months for July 2021 through June 2022

I = At least one merchant incomplete for more than one month during July 2021 through June 2022

E = Expired for at least one merchant, at least one month, during July 2021 through June 2022

N = Noncompliant for at least one merchant, at least one month, during July 2021 through June 2022

n/a = Not a credit card merchant

*Reflects status as of June 2022