

## FYTD 2023 - Q2 Internal Control Metrics

■ = better than University average  
 ↑ = Current year has improved from FY22

■ = at University average  
 - = Current year is the same as FY22

■ = worse than University average  
 ↓ = Current year is worse than FY22

Certifying Unit	PCards						Retro Pay Adjustments			Credit Card	
	Underutilized #	Underutilized %	B/W FY22	No Activity #	No Activity %	B/W FY22	Total \$ Xfrd > 90 Days \$ (in 000's)	%	B/W FY22	PCI Status	B/W FY22
A. Taubman College of Arch. and Urban Plan.	1	1.9%	↓	0	0.0%	↑	\$21.7	0.3%	↑	C	-
Athletics	13	9.4%	↓	0	0.0%	↑	\$261.3	0.8%	↓	E	-
Audit Services	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
College of Engineering	6	1.8%	↑	9	2.6%	↑	\$1,881.0	1.4%	-	C	↑
College of Literature, Science & Arts	11	2.9%	↓	10	2.7%	↑	\$1,428.2	0.8%	-	E	↑
College of Pharmacy	2	14.3%	↓	0	0.0%	-	\$185.2	1.9%	↓	C	-
Division of Public Safety & Security	1	7.7%	↓	0	0.0%	-	\$0.0	0.0%	-	C	-
Exec VP for Medical Affairs Shared Services	14	10.8%	↓	4	3.1%	↑	\$106.6	0.1%	-	E	↓
Executive Vice President for Academic Affairs	7	3.9%	↑	5	2.8%	↑	\$377.8	1.1%	↑	I	-
Facilities and Operations	1	3.6%	↓	1	3.6%	↓	\$39.9	0.1%	-	C	↑
Finance	0	0.0%	-	0	0.0%	-	\$11.6	0.1%	↓	C	-
Ford School of Public Policy	0	0.0%	-	1	4.0%	↑	\$44.5	0.6%	↑	n/a	n/a
Institute for Social Research	1	0.9%	↓	5	4.5%	↑	\$166.9	0.4%	↑	E	-
Institute of Continuing Legal Education	0	0.0%	-	1	7.7%	↓	\$0.0	0.0%	-	C	-
Investments Office	0	0.0%	↑	0	0.0%	↑	\$0.0	0.0%	↑	n/a	n/a
Law School	2	2.6%	↓	2	2.6%	↓	\$216.3	0.9%	↓	E	-
Life Sciences Institute	0	0.0%	-	2	5.4%	↑	\$113.7	1.3%	↑	C	-
Medical School	75	7.6%	↑	41	4.1%	↑	\$12,337.9	2.1%	-	I	↑
Michigan Health Corporation	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Office of Student Publications	1	100.0%	↓	0	0.0%	-	\$0.0	0.0%	-	C	-
Rackham Graduate School	0	0.0%	-	3	10.3%	↑	\$2.8	0.0%	↑	C	-
Ross School of Business	14	5.4%	↓	13	5.0%	↑	\$1,665.4	3.3%	↑	C	-
School for Environment and Sustainability	1	2.2%	↑	1	2.2%	↑	\$121.7	1.0%	↓	C	-
School of Dentistry	0	0.0%	↑	1	1.2%	-	\$74.9	0.3%	↑	C	↑
School of Education	2	3.4%	↑	2	3.4%	↑	\$130.6	1.2%	↑	E	↓
School of Information	0	0.0%	↑	2	6.1%	↓	\$74.5	0.5%	↑	C	-
School of Kinesiology	0	0.0%	-	0	0.0%	-	\$10.3	0.1%	-	C	-
School of Music, Theatre and Dance	5	7.2%	↑	1	1.4%	↑	\$0.2	0.0%	↑	C	-
School of Nursing	0	0.0%	-	3	11.5%	↓	\$124.6	1.0%	↓	C	-
School of Public Health	3	2.1%	↑	4	2.8%	↑	\$697.2	1.9%	↓	E	↓
School of Social Work	1	5.0%	↓	0	0.0%	↑	\$212.2	2.0%	↑	C	-
Shared Services Center	1	25.0%	↓	0	0.0%	-	\$91.3	1.1%	↑	C	-
Stamps School of Art and Design	5	8.8%	↓	3	5.3%	↑	\$9.9	0.2%	↓	C	↑
U-M Office of Research	2	4.7%	↓	7	16.3%	↓	\$83.6	0.6%	↑	C	-
University Human Resources	2	6.5%	↑	0	0.0%	↑	\$224.6	1.3%	↓	C	-
University Libraries	0	0.0%	↑	4	7.0%	↑	\$0.0	0.0%	↑	C	↑
University of Michigan - Dearborn	3	1.6%	↓	6	3.1%	↑	\$220.4	0.5%	↑	E	-
University of Michigan - Flint	0	0.0%	-	1	0.8%	↑	\$321.1	0.9%	↑	E/I	↓
University of Michigan Health System	29	8.3%	↓	22	6.3%	↑	\$1,304.1	0.1%	↑	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	2	50.0%	↓	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Vice President for Communications	4	13.3%	↓	2	6.7%	↓	\$9.8	0.1%	↑	I	↓
Vice President for Development	9	9.2%	↓	5	5.1%	↑	\$0.0	0.0%	-	C	-
Vice President for Government Relations	0	0.0%	-	2	10.0%	↓	\$10.8	0.6%	↑	C	-
Vice President for Information Technology	1	5.0%	↓	1	5.0%	↓	\$44.8	0.1%	↓	C	-
Vice President for Student Life	0	0.0%	↑	5	3.4%	↑	\$33.9	0.1%	-	E	↑
<b>University Total/Average</b>	<b>219</b>	<b>4.8%</b>	<b>↑</b>	<b>169</b>	<b>3.7%</b>	<b>↑</b>	<b>\$22,661.0</b>	<b>0.9%</b>	<b>↑</b>	<b>26</b>	<b>↑</b>

## FYTD 2023 - Q2 Internal Control Assumptions

		<u>R/Y/G Criteria</u>
<b>PCard: Underutilized Cards</b>		
<ul style="list-style-type: none"> <li>• Based on spending from 07/01/2022 - 12/31/2022, as of January 19, 2023</li> <li>• Definition: credit limit <math>\geq</math> \$10,000 and max monthly spend is <math>&lt;</math> 50% of credit limit, PCard 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 4.8%</li> </ul>	2.8% $\leq$	<div style="display: flex; flex-direction: column; align-items: center;"> <span style="color: red; margin-bottom: 5px;">R</span> <math>&gt;</math> 6.8%                             <span style="color: orange; margin-bottom: 5px;">Y</span> <math>\leq</math> 6.8%                             <span style="color: green;">G</span> <math>&lt;</math> 2.8%                         </div>
<b>PCard: No Activity</b>		
<ul style="list-style-type: none"> <li>• Based on spending from 07/01/2022 - 12/31/2022, as of January 19, 2023</li> <li>• Definition: PCard open for at least 6 months and no activity, regardless of credit limit</li> <li>• Number of PCards with no activity as a % of total number of P-Cards open at least 6 months</li> <li>• University average is 3.7%</li> </ul>	1.7% $\leq$	<div style="display: flex; flex-direction: column; align-items: center;"> <span style="color: red; margin-bottom: 5px;">R</span> <math>&gt;</math> 5.7%                             <span style="color: orange; margin-bottom: 5px;">Y</span> <math>\leq</math> 5.7%                             <span style="color: green;">G</span> <math>&lt;</math> 1.7%                         </div>
<b>Retro Pay: Dollars Transferred Over 90 Days</b>		
<ul style="list-style-type: none"> <li>• Based on data from 7/1/2022 - 12/31/2022</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% $\leq$	<div style="display: flex; flex-direction: column; align-items: center;"> <span style="color: red; margin-bottom: 5px;">R</span> <math>&gt;</math> 1.2%                             <span style="color: orange; margin-bottom: 5px;">Y</span> <math>\leq</math> 1.2%                             <span style="color: green;">G</span> <math>&lt;</math> 0.6%                         </div>
<b>Credit Card: PCI Status</b>		
<ul style="list-style-type: none"> <li>• Based on data from 7/1/2022 - 12/31/2022</li> <li>• C = Compliant for all credit card merchants throughout FY 2023</li> <li>• I = At least one merchant incomplete for more than one month during FY 2023, with activity</li> <li>• E = Expired for at least one merchant, at least one month, during FY 2023</li> <li>• N = Noncompliant for at least one merchant, at least one month, during FY 2023</li> <li>• n/a = Not a credit card merchant</li> </ul>		<div style="display: flex; flex-direction: column; align-items: center;"> <span style="color: red; margin-bottom: 5px;">R</span> = N                             <span style="color: orange; margin-bottom: 5px;">Y</span> = I/E                             <span style="color: green;">G</span> = C                         </div>

<u>University Overall</u>	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
<b>P-Card: Underutilized P-Cards (#)</b>	389	325	232	355	219	219
<b>P-Card: Underutilized P-Cards (%)</b>	7.0%	5.8%	4.0%	7.3%	5.0%	4.8%
<b>P-Card: No Activity P-Cards (#)</b>	95	134	132	651	236	169
<b>P-Card: No Activity P-Cards (%)</b>	1.7%	2.4%	2.3%	13.3%	5.3%	3.7%
<b>Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)</b>	\$39,191	\$49,497	\$42,225	\$74,103	\$44,851	\$22,661
<b>Retro Pay: Dollars Transferred Over 90 Days (%)</b>	1.0%	1.2%	1.0%	1.7%	1.0%	0.9%
<b>Credit Card: PCI Status (# Units Compliant)</b>	13	18	21	18	25	26
<b>Credit Card: PCI Status (% Merchants Compliant)</b>	81.6%	83.5%	85.7%	80.5%	84.2%	92.5%

**FYTD 2023 - Q2 PCard Analysis**  
**(07/01/2022 - 12/31/2022)**

<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.	65	53	1	1.9%		0.0%
Athletics	157	139	13	9.4%		0.0%
Audit Services	1	1		0.0%		0.0%
College of Engineering	387	341	6	1.8%	9	2.6%
College of Literature, Science & Arts	438	377	11	2.9%	10	2.7%
College of Pharmacy	18	14	2	14.3%		0.0%
Division of Public Safety & Security	18	13	1	7.7%		0.0%
Exec VP for Medical Affairs Shared Services	146	130	14	10.8%	4	3.1%
Executive Vice President for Academic Affairs	220	180	7	3.9%	5	2.8%
Facilities and Operations	30	28	1	3.6%	1	3.6%
Finance	24	21		0.0%		0.0%
Ford School of Public Policy	33	25		0.0%	1	4.0%
Institute for Social Research	121	112	1	0.9%	5	4.5%
Institute of Continuing Legal Education	13	13		0.0%	1	7.7%
Investments Office	19	17		0.0%		0.0%
Law School	83	78	2	2.6%	2	2.6%
Life Sciences Institute	39	37		0.0%	2	5.4%
Medical School	1109	992	75	7.6%	41	4.1%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	2	1	1	100.0%		0.0%
Rackham Graduate School	33	29		0.0%	3	10.3%
Ross School of Business	299	259	14	5.4%	13	5.0%
School for Environment and Sustainability	49	45	1	2.2%	1	2.2%
School of Dentistry	96	86		0.0%	1	1.2%
School of Education	64	59	2	3.4%	2	3.4%
School of Information	39	33		0.0%	2	6.1%
School of Kinesiology	32	26		0.0%		0.0%
School of Music, Theatre and Dance	92	69	5	7.2%	1	1.4%
School of Nursing	30	26		0.0%	3	11.5%
School of Public Health	161	142	3	2.1%	4	2.8%
School of Social Work	22	20	1	5.0%		0.0%
Shared Services Center	5	4	1	25.0%		0.0%
Stamps School of Art and Design	65	57	5	8.8%	3	5.3%
U-M Office of Research	49	43	2	4.7%	7	16.3%
University Human Resources	35	31	2	6.5%		0.0%
University Libraries	64	57		0.0%	4	7.0%
University of Michigan - Dearborn	207	192	3	1.6%	6	3.1%
University of Michigan - Flint	138	119		0.0%	1	0.8%
University of Michigan Health System	377	348	29	8.3%	22	6.3%
Vice President and General Counsel	8	8		0.0%		0.0%
Vice President and Secretary of the University	4	4	2	50.0%		0.0%
Vice President for Communications	33	30	4	13.3%	2	6.7%
Vice President for Development	114	98	9	9.2%	5	5.1%
Vice President for Government Relations	20	20		0.0%	2	10.0%
Vice President for Information Technology	23	20	1	5.0%	1	5.0%
Vice President for Student Life	180	145		0.0%	5	3.4%
<b>Total:</b>	<b>5,163</b>	<b>4,543</b>	<b>219</b>	<b>4.8%</b>	<b>169</b>	<b>3.7%</b>
FY 2022 Total	4945	4420	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%

**PCard Data Excludes Suspended PCards.**

\* Number of Open P-Cards as of December 31, 2022 that have been open for at least 6 months (i.e. opened before 07/01/2022).

\*\* Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 07/01/2022), 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 (07/01/2022) with no activity from 07/01/2022 to 12/31/2022, regardless of credit limit.

**FYTD 2023 - Q2 Retro Pay Adjustments**

<b>Certifying Unit</b>	<b>Total Dollars Paid</b>	<b>Total Dollars Xfrd</b>	<b>Dollars Xfrd % of Total Paid</b>	<b>Total Dollars Xfrd ≥ 90 Days</b>	<b>Xfrd ≥ 90 days % of Total Paid</b>
A. Taubman College of Arch. and Urban Plan.	\$7,749,961	\$37,336	0.5%	\$21,718	0.3%
Athletics	31,119,414	272,250	0.9%	261,280	0.8%
Audit Services	1,007,801		0.0%		0.0%
College of Engineering	133,686,472	12,831,528	9.6%	1,881,005	1.4%
College of Literature, Science & Arts	173,925,842	10,065,530	5.8%	1,428,168	0.8%
College of Pharmacy	9,959,704	1,137,108	11.4%	185,233	1.9%
Division of Public Safety & Security	13,166,652	2,443	0.0%		0.0%
Exec VP for Medical Affairs Shared Services	104,316,903	303,333	0.3%	106,625	0.1%
Executive Vice President for Academic Affairs	34,557,878	1,229,051	3.6%	377,804	1.1%
Facilities and Operations	60,634,119	148,908	0.2%	39,922	0.1%
Finance	15,120,529	62,500	0.4%	11,627	0.1%
Ford School of Public Policy	7,450,106	687,262	9.2%	44,462	0.6%
Institute for Social Research	39,976,623	4,055,891	10.1%	166,852	0.4%
Institute of Continuing Legal Education	1,835,990		0.0%		0.0%
Investments Office	9,802,051		0.0%		0.0%
Law School	24,984,469	1,379,208	5.5%	216,276	0.9%
Life Sciences Institute	8,573,897	932,279	10.9%	113,664	1.3%
Medical School	595,911,588	43,739,842	7.3%	12,337,927	2.1%
Michigan Health Corporation	99,367	1,042	1.0%		0.0%
Office of Student Publications	175,133	939	0.5%		0.0%
Rackham Graduate School	6,619,593	77,063	1.2%	2,750	0.0%
Ross School of Business	49,869,879	4,707,186	9.4%	1,665,395	3.3%
School for Environment and Sustainability	12,047,861	1,029,861	8.5%	121,663	1.0%
School of Dentistry	22,067,184	674,153	3.1%	74,946	0.3%
School of Education	11,108,894	824,085	7.4%	130,589	1.2%
School of Information	14,319,667	595,203	4.2%	74,529	0.5%
School of Kinesiology	7,038,771	248,322	3.5%	10,279	0.1%
School of Music, Theatre and Dance	15,978,364	142,709	0.9%	172	0.0%
School of Nursing	12,186,683	1,073,288	8.8%	124,557	1.0%
School of Public Health	37,062,234	5,965,274	16.1%	697,219	1.9%
School of Social Work	10,604,418	1,425,276	13.4%	212,169	2.0%
Shared Services Center	8,132,575	185,073	2.3%	91,250	1.1%
Stamps School of Art and Design	6,367,544	126,011	2.0%	9,872	0.2%
U-M Office of Research	13,280,419	1,859,820	14.0%	83,597	0.6%
University Human Resources	17,483,938	625,229	3.6%	224,590	1.3%
University Libraries	15,609,089	99,656	0.6%		0.0%
University of Michigan - Dearborn	44,364,059	1,181,084	2.7%	220,390	0.5%
University of Michigan - Flint	35,303,408	1,262,405	3.6%	321,095	0.9%
University of Michigan Health System	877,594,621	4,532,119	0.5%	1,304,134	0.1%
Vice President and General Counsel	2,977,839		0.0%		0.0%
Vice President and Secretary of the University	451,504		0.0%		0.0%
Vice President for Communications	6,795,486	191,386	2.8%	9,808	0.1%
Vice President for Development	9,740,384	28,710	0.3%		0.0%
Vice President for Government Relations	1,810,361	224,078	12.4%	10,759	0.6%
Vice President for Information Technology	31,385,729	333,955	1.1%	44,797	0.1%
Vice President for Student Life	47,963,556	416,056	0.9%	33,897	0.1%
<b>Total</b>	<b>\$2,592,218,559</b>	<b>\$104,714,453</b>	<b>4.0%</b>	<b>\$ 22,661,021</b>	<b>0.9%</b>
FY 2022 Total	\$4,637,858,351	\$188,084,896	4.1%	\$44,851,056	1.0%
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 2022 and FYTD 2023 - Q2 PCI Status Summary

Certifying Unit	FY 2023				
	FY 2022	July 2022 through December 2022			
	Overall Status	Overall Status	Total Merchants	Total Merchants Compliant	% Merchants Compliant
A. Taubman College of Arch. and Urban Plan.	C	C	3	3	100.0%
Athletics	E	E	* 12	10	83.3%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	E	C	9	9	100.0%
College of Literature, Science & Arts	E/I	E	* 26	18	69.2%
College of Pharmacy	C	C	1	1	100.0%
Division of Public Safety & Security	C	C	1	1	100.0%
Exec VP for Medical Affairs Shared Services	C	E	9	8	88.9%
Executive Vice President for Academic Affairs	I	I	14	13	92.9%
Facilities and Operations	E	C	6	6	100.0%
Finance	C	C	11	11	100.0%
Ford School of Public Policy	n/a	n/a	n/a	n/a	n/a
Institute for Social Research	E	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	E	E	9	7	77.8%
Life Sciences Institute	C	C	1	1	100.0%
Medical School	E	I	* 23	22	95.7%
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	C	C	3	3	100.0%
Ross School of Business	C	C	6	6	100.0%
School for Environment and Sustainability	C	C	4	4	100.0%
School of Dentistry	I	C	34	34	100.0%
School of Education	C	E	6	5	83.3%
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	6	5	83.3%
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	C	1	1	100.0%
U-M Office of Research	C	C	2	2	100.0%
University Human Resources	C	C	3	3	100.0%
University Libraries	E	C	8	8	100.0%
University of Michigan - Dearborn	E	E	14	13	92.9%
University of Michigan - Flint	E	E/I	* 12	10	83.3%
University of Michigan Health System	N/E/I	E/I	* 75	68	90.7%
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	I	* 4	3	75.0%
Vice President for Development	C	C	10	10	100.0%
Vice President for Government Relations	C	C	1	1	100.0%
Vice President for Information Technology	C	C	3	3	100.0%
Vice President for Student Life	E/I	E	52	51	98.1%
<b>Total</b>	<b>25 C</b>	<b>26 C</b>	<b>400</b>	<b>370</b>	<b>92.5%</b>

C = Compliant for all merchants and all months for July 2022 through December 2022

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

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

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

n/a = Not a credit card merchant

\*Reflects status as of December 2022