FYTD 2024 - Q2 Internal Control Metrics

🟩 = better than University average   🟨 = at University average   🟥 = worse than University average

↑ = Current year has improved from FY23   — = Current year is the same as FY23   ↓ = Current year is worse than FY23

Certifying Unit	PCards (excluding Travel Cards) Underutilized #	%	B/W FY23	No Activity #	%	B/W FY23	Retro Pay Adjustments Total $ Xfrd > 90 Days $ (in 000's)	%	B/W FY23	Credit Card PCI Status	B/W FY23
A. Taubman College of Arch. and Urban Plan.	1	1.7%	—	2	3.3%	↓	$35.3	0.4%	↑	C	—
Athletics	13	8.4%	↓	0	0.0%	—	$10.3	0.0%	↑	E/I	—
Audit Services	0	0.0%	—	0	0.0%	—	$0.0	0.0%	—	n/a	n/a
College of Engineering	7	1.8%	↓	1	0.3%	↑	$2,170.5	1.5%	↑	C	—
College of Literature, Science & Arts	12	2.9%	↑	10	2.4%	↓	$1,408.8	0.8%	↑	E	—
College of Pharmacy	0	0.0%	↑	0	0.0%	—	$134.0	1.2%	↑	C	—
Division of Public Safety & Security	0	0.0%	—	1	4.5%	↓	$0.0	0.0%	—	C	—
Exec VP for Medical Affairs Shared Services	15	10.2%	↓	4	2.7%	↓	$58.3	0.1%	↑	E	—
Executive Vice President for Academic Affairs	4	1.7%	↑	1	0.4%	↑	$232.0	0.5%	↑	E	↓
Facilities and Operations	0	0.0%	↑	0	0.0%	↑	$101.9	0.2%	—	I	↓
Finance	0	0.0%	—	0	0.0%	—	$11.5	0.1%	↑	C	—
Ford School of Public Policy	1	3.2%	↑	0	0.0%	—	$48.6	0.6%	↓	n/a	n/a
Institute for Social Research	1	0.8%	↓	0	0.0%	↑	$390.2	0.9%	↓	E	—
Institute of Continuing Legal Education	0	0.0%	—	0	0.0%	—	$0.0	0.0%	—	E	↓
Investments Office	0	0.0%	—	0	0.0%	—	$0.0	0.0%	—	n/a	n/a
Law School	0	0.0%	—	1	1.3%	↑	$48.9	0.2%	↑	C	↑
Life Sciences Institute	0	0.0%	↑	0	0.0%	—	$298.4	3.3%	↓	C	—
Marsal Family School of Education	0	0.0%	—	4	6.8%	↓	$22.9	0.2%	↑	C	↑
Medical School	93	8.1%	↓	35	3.1%	↓	$9,310.2	1.5%	↑	E/I	—
Michigan Health Corporation	0	0.0%	—	0	0.0%	—	$0.0	0.0%	—	n/a	n/a
Office of Student Publications	1	50.0%	↓	0	0.0%	—	$0.0	0.0%	—	C	—
Rackham Graduate School	0	0.0%	↑	2	5.9%	↑	$206.4	2.9%	↓	C	—
Ross School of Business	5	1.8%	↑	8	2.9%	↑	$1,269.3	2.4%	↑	E/I	↓
School for Environment and Sustainability	1	1.9%	↓	0	0.0%	—	$225.5	1.6%	—	C	—
School of Dentistry	3	3.1%	↓	1	1.0%	↓	$362.9	1.6%	↓	E	—
School of Information	1	2.7%	↑	0	0.0%	—	$308.0	1.8%	↓	C	—
School of Kinesiology	1	2.9%	↓	0	0.0%	↑	$11.4	0.1%	↑	C	—
School of Music, Theatre and Dance	2	2.2%	↑	2	2.2%	↑	$13.4	0.1%	↑	C	—
School of Nursing	0	0.0%	—	1	3.7%	—	$54.1	0.4%	↑	C	—
School of Public Health	5	3.1%	↓	3	1.9%	↓	$1,157.2	3.0%	↓	E	—
School of Social Work	0	0.0%	—	0	0.0%	—	$832.4	7.1%	↓	E	—
Shared Services Center	0	0.0%	—	0	0.0%	—	$0.0	0.0%	↑	C	—
Stamps School of Art and Design	1	1.7%	—	0	0.0%	↑	$22.7	0.3%	↓	C	—
U-M Office of Research	2	2.7%	↓	5	6.7%	↑	$231.1	1.3%	—	C	—
University Human Resources	1	2.5%	↓	1	2.5%	↑	$0.0	0.0%	↑	C	↑
University Libraries	0	0.0%	↑	3	4.6%	↑	$32.6	0.2%	↑	E	↓
University of Michigan - Dearborn	1	0.5%	↑	7	3.6%	↓	$105.7	0.2%	↑	E/I	—
University of Michigan - Flint	1	0.7%	↑	3	2.1%	↓	$390.1	1.1%	↑	E	↑
University of Michigan Health System	27	7.5%	↓	21	5.9%	↓	$1,324.7	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	1	25.0%	↓	0	0.0%	—	$0.0	0.0%	—	n/a	n/a
Vice President for Communications	1	3.1%	—	2	6.3%	—	$0.0	0.0%	↑	C	↑
Vice President for Development	13	11.3%	↓	4	3.5%	↓	$0.0	0.0%	↑	E	↓
Vice President for Government Relations	0	0.0%	↑	1	5.0%	↑	$0.0	0.0%	↑	E	↓
Vice President for Information Technology	0	0.0%	↑	0	0.0%	—	$48.9	0.1%	↑	E	—
Vice President for Student Life	0	0.0%	—	7	3.8%	↓	$74.7	0.1%	↑	E/I	—
University Total/Average	**214**	**4.1%**	**↓**	**130**	**2.5%**	**↑**	**$20,952.9**	**0.8%**	**↑**	**20 C**	**↓**

FYTD 2024 - Q2 Internal Control Assumptions

		R/Y/G Criteria
PCard: Underutilized Cards (excluding Travel Cards)		
• Based on spending from 01/01/2023 - 12/31/2023, as of January 11, 2024	**R**	> 5.6%
• Definition: credit limit ≥ $10,000 and max monthly spend is < 50% of credit limit, PCard is open	2.6% ≤ **Y**	≤ 5.6%
for at least 6 months	**G**	< 2.6%
• Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months		
• University average is 4.1%		
PCard: No Activity (excluding Travel Cards)		
• Based on spending from 01/01/2023 - 12/31/2023, as of January 11, 2024	**R**	> 4.0%
• Definition: PCard open for at least 6 months and no activity, regardless of credit limit	1.0% ≤ **Y**	≤ 4.0%
• Number of PCards with no activity as a % of total number of P-Cards open at least 6 months	**G**	< 1.0%
• University average is 2.5%		
Retro Pay: Dollars Transferred Over 90 Days		
• Based on data from 7/1/2023 - 12/31/2023	**R**	> 1.1%
• Total dollars transferred over 90 days as a % of total dollars paid	0.5% ≤ **Y**	≤ 1.1%
• University average is 0.8%	**G**	< 0.5%
Credit Card: PCI Status		
• Based on data from 7/1/2023 - 12/31/2023	**R**	= N
• C = Compliant for all credit card merchants throughout FY 2024	**Y**	= I/E
• I = At least one merchant incomplete for more than one month during FY 2024, with activity	**G**	= C
• E = Expired for at least one merchant, at least one month, during FY 2024		
• N = Noncompliant for at least one merchant, at least one month, during FY 2024		
• n/a = Not a credit card merchant		

University Overall

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
P-Card: Underutilized P-Cards (#)	325	232	355	219	184	214
P-Card: Underutilized P-Cards (%)	5.8%	4.0%	7.3%	5.0%	3.8%	4.1%
P-Card: No Activity P-Cards (#)	134	132	651	236	131	130
P-Card: No Activity P-Cards (%)	2.4%	2.3%	13.3%	5.3%	2.7%	2.5%
Retro Pay: Dollars Transferred Over 90 Days ($, in thousands)	$49,497	$42,225	$74,103	$44,851	$58,890	$20,953
Retro Pay: Dollars Transferred Over 90 Days (%)	1.2%	1.0%	1.7%	1.0%	1.2%	0.8%
Credit Card: PCI Status (# Units Compliant)	18	21	18	25	22	20 C
Credit Card: PCI Status (% Merchants Compliant)	83.5%	85.7%	80.5%	84.2%	91.7%	86.1%

FYTD Q2 2024 PCard Analysis (excluding Travel Cards)
(01/01/2023 - 12/31/2023)

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.	71	60	1	1.7%	2	3.3%
Athletics	176	155	13	8.4%		0.0%
Audit Services	1	1		0.0%		0.0%
College of Engineering	412	381	7	1.8%	1	0.3%
College of Literature, Science & Arts	477	418	12	2.9%	10	2.4%
College of Pharmacy	19	17		0.0%		0.0%
Division of Public Safety & Security	24	22		0.0%	1	4.5%
Exec VP for Medical Affairs Shared Services	154	147	15	10.2%	4	2.7%
Executive Vice President for Academic Affairs	266	240	4	1.7%	1	0.4%
Facilities and Operations	30	28		0.0%		0.0%
Finance	39	32		0.0%		0.0%
Ford School of Public Policy	33	31	1	3.2%		0.0%
Institute for Social Research	135	126	1	0.8%		0.0%
Institute of Continuing Legal Education	12	12		0.0%		0.0%
Investments Office	22	22		0.0%		0.0%
Law School	85	78		0.0%	1	1.3%
Life Sciences Institute	40	38		0.0%		0.0%
Marsal Family School of Educ	64	59		0.0%	4	6.8%
Medical School	1222	1144	93	8.1%	35	3.1%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	2	2	1	50.0%		0.0%
Rackham Graduate School	38	34		0.0%	2	5.9%
Ross School of Business	305	278	5	1.8%	8	2.9%
School for Environment and Sustainability	58	53	1	1.9%		0.0%
School of Dentistry	105	98	3	3.1%	1	1.0%
School of Information	48	37	1	2.7%		0.0%
School of Kinesiology	35	34	1	2.9%		0.0%
School of Music, Theatre and Dance	106	89	2	2.2%	2	2.2%
School of Nursing	35	27		0.0%	1	3.7%
School of Public Health	184	160	5	3.1%	3	1.9%
School of Social Work	24	20		0.0%		0.0%
Shared Services Center	8	5		0.0%		0.0%
Stamps School of Art and Design	67	59	1	1.7%		0.0%
U-M Office of Research	95	75	2	2.7%	5	6.7%
University Human Resources	46	40	1	2.5%	1	2.5%
University Libraries	71	65		0.0%	3	4.6%
University of Michigan - Dearborn	212	195	1	0.5%	7	3.6%
University of Michigan - Flint	157	141	1	0.7%	3	2.1%
University of Michigan Health System	384	358	27	7.5%	21	5.9%
Vice President and General Counsel	11	11		0.0%		0.0%
Vice President and Secretary of the University	5	4	1	25.0%		0.0%
Vice President for Communications	32	32	1	3.1%	2	6.3%
Vice President for Development	124	115	13	11.3%	4	3.5%
Vice President for Government Relations	22	20		0.0%	1	5.0%
Vice President for Information Technology	27	25		0.0%		0.0%
Vice President for Student Life	207	182		0.0%	7	3.8%
Total:	**5,691**	**5,171**	**214**	**4.1%**	**130**	**2.5%**
FY 2023 Total	5,428	4,813	184	3.8%	131	2.7%
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%

PCard Data Excludes Suspended PCards and Travel Cards.

* Number of Open PCards as of December 31, 2023 that have been open for at least 6 months (i.e. opened before 7/01/2023).

** Underutilized PCards defined as: Open for at least 6 months (PCard issued before 7/1/2023), 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.

***PCards with No Activity defined as: Open for at least 6 months (7/1/2023) with no activity from 01/01/2023 to 12/31/2023, regardless of credit limit.

FYTD Q2 2024 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.	$8,246,782	$146,122	1.8%	$35,326	0.4%
Athletics	33,057,596	41,353	0.1%	10,337	0.0%
Audit Services	1,200,003		0.0%		0.0%
College of Engineering	144,947,278	13,116,397	9.0%	2,170,522	1.5%
College of Literature, Science & Arts	181,989,372	9,678,349	5.3%	1,408,814	0.8%
College of Pharmacy	11,413,890	1,003,265	8.8%	133,964	1.2%
Division of Public Safety & Security	14,625,490	94,257	0.6%		0.0%
Exec VP for Medical Affairs Shared Services	105,797,595	306,335	0.3%	58,297	0.1%
Executive Vice President for Academic Affairs	44,108,570	1,986,753	4.5%	232,029	0.5%
Facilities and Operations	62,160,420	343,586	0.6%	101,928	0.2%
Finance	17,546,713	227,267	1.3%	11,458	0.1%
Ford School of Public Policy	8,429,502	622,408	7.4%	48,569	0.6%
Institute for Social Research	42,826,209	3,831,966	8.9%	390,155	0.9%
Institute of Continuing Legal Education	1,771,459		0.0%		0.0%
Investments Office	13,768,066		0.0%		0.0%
Law School	22,940,426	272,624	1.2%	48,875	0.2%
Life Sciences Institute	9,029,296	925,877	10.3%	298,442	3.3%
Marsal Family School of Educ	11,242,153	389,456	3.5%	22,898	0.2%
Medical School	636,296,888	44,067,915	6.9%	9,310,182	1.5%
Michigan Health Corporation	98,940		0.0%		0.0%
Office of Student Publications	200,272		0.0%		0.0%
Rackham Graduate School	7,200,552	425,724	5.9%	206,430	2.9%
Ross School of Business	51,992,442	5,302,491	10.2%	1,269,253	2.4%
School for Environment and Sustainability	13,825,704	1,441,033	10.4%	225,530	1.6%
School of Dentistry	23,283,756	1,612,109	6.9%	362,933	1.6%
School of Information	17,550,906	945,880	5.4%	308,017	1.8%
School of Kinesiology	7,909,110	368,929	4.7%	11,404	0.1%
School of Music, Theatre and Dance	16,846,538	129,851	0.8%	13,385	0.1%
School of Nursing	13,245,667	668,879	5.0%	54,050	0.4%
School of Public Health	38,901,137	8,005,321	20.6%	1,157,178	3.0%
School of Social Work	11,784,853	2,766,437	23.5%	832,374	7.1%
Shared Services Center	8,603,599	74,935	0.9%		0.0%
Stamps School of Art and Design	6,872,512	108,415	1.6%	22,681	0.3%
U-M Office of Research	17,273,543	2,782,598	16.1%	231,143	1.3%
University Human Resources	12,845,850	120	0.0%		0.0%
University Libraries	16,442,542	190,194	1.2%	32,610	0.2%
University of Michigan - Dearborn	45,306,854	974,303	2.2%	105,683	0.2%
University of Michigan - Flint	36,987,885	1,872,364	5.1%	390,112	1.1%
University of Michigan Health System	887,812,320	4,236,578	0.5%	1,324,725	0.1%
Vice President and General Counsel	2,992,427		0.0%		0.0%
Vice President and Secretary of the University	559,000	3,788	0.7%		0.0%
Vice President for Communications	6,760,705	3,312	0.0%		0.0%
Vice President for Development	10,314,301	117,218	1.1%		0.0%
Vice President for Government Relations	2,106,008	108,185	5.1%		0.0%
Vice President for Information Technology	33,265,117	281,366	0.8%	48,924	0.1%
Vice President for Student Life	50,447,698	483,682	1.0%	74,656	0.1%
Total	**$2,712,827,947**	**$109,957,646**	**4.1%**	**$ 20,952,885**	**0.8%**
FY 2023 Total	$5,100,938,137	$208,897,110	4.1%	$58,890,248	1.2%
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 2023 and FYTD 2024 PCI Status Summary

Certifying Unit	FY 2023 Overall Status	FYTD 2024 July 2023 through December 2023				
		Overall Status		Total Merchants	Total Merchants Compliant	% Merchants Compliant
A. Taubman College of Arch. and Urban Plan.	C	C		1	1	100.0%
Athletics	E/I	E/I	*	11	6	54.5%
Audit Services	n/a	n/a		n/a	n/a	n/a
College of Engineering	C	C		8	8	100.0%
College of Literature, Science & Arts	E	E		20	17	85.0%
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	E	E	*	6	5	83.3%
Executive Vice President for Academic Affairs	I	E		14	12	85.7%
Facilities and Operations	C	I		7	6	85.7%
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	*	3	2	66.7%
Institute of Continuing Legal Education	C	E	*	1	0	0.0%
Investments Office	n/a	n/a		n/a	n/a	n/a
Law School	E	C		8	8	100.0%
Life Sciences Institute	C	C		1	1	100.0%
Marsal Family School of Education	E	C		6	6	100.0%
Medical School	E/I	E/I	*	23	18	78.3%
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		2	2	100.0%
Ross School of Business	C	E/I		6	4	66.7%
School for Environment and Sustainability	C	C		3	3	100.0%
School of Dentistry	E	E		33	30	90.9%
School of Information	C	C		3	3	100.0%
School of Kinesiology	C	C		4	4	100.0%
School of Music, Theatre and Dance	C	C		12	12	100.0%
School of Nursing	C	C		3	3	100.0%
School of Public Health	E	E		6	5	83.3%
School of Social Work	E	E		1	0	0.0%
Shared Services Center	C	C		2	2	100.0%
Stamps School of Art and Design	C	C		1	1	100.0%
U-M Office of Research	C	C		2	2	100.0%
University Human Resources	E	C		2	2	100.0%
University Libraries	C	E		6	3	50.0%
University of Michigan - Dearborn	E/I	E/I	*	23	13	56.5%
University of Michigan - Flint	E/I	E		12	11	91.7%
University of Michigan Health System	E	E/I	*	77	72	93.5%
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	I	C		4	4	100.0%
Vice President for Development	C	E	*	10	7	70.0%
Vice President for Government Relations	C	E		1	0	0.0%
Vice President for Information Technology	E	E		3	2	66.7%
Vice President for Student Life	E/I	E/I	*	54	49	90.7%
Total	**22 C**	**20 C**		**395**	**340**	**86.1%**

C = Compliant for all merchants and all months for July 2023 through December 2023

I = At least one merchant incomplete for more than one month during July 2023 through December 2023

E = Expired for at least one merchant, at least one month, during July 2023 through December 2023

N = Noncompliant for at least one merchant, at least one month, during July 2023 through December 2023

n/a = Not a credit card merchant

Reflects status as of December 2023