FYTD 2024 Q3 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.	6	9.4%	↓	2	3.1%	↓	$59.1	0.5%	↑	C	−
Athletics	14	8.9%	↓	0	0.0%	−	$61.2	0.1%	↑	E/I	−
Audit Services	0	0.0%	−	0	0.0%	−	$0.0	0.0%	−	n/a	n/a
College of Engineering	12	3.1%	↓	3	0.8%	↑	$3,312.1	1.6%	−	C	−
College of Literature, Science & Arts	16	3.7%	↓	14	3.2%	↓	$2,608.3	1.0%	−	E	−
College of Pharmacy	0	0.0%	↑	0	0.0%	−	$231.7	1.4%	↑	C	−
Division of Public Safety & Security	0	0.0%	−	0	0.0%	−	$0.1	0.0%	−	C	−
Exec VP for Medical Affairs Shared Services	16	11.4%	↓	4	2.9%	↓	$140.5	0.1%	↑	E	−
Executive Vice President for Academic Affairs	13	5.2%	↓	2	0.8%	↑	$593.3	0.9%	↑	E/I	↓
Facilities and Operations	1	3.3%	↑	0	0.0%	↑	$102.1	0.1%	↑	I	↓
Finance	0	0.0%	−	0	0.0%	−	$23.1	0.1%	↑	C	−
Ford School of Public Policy	0	0.0%	↑	0	0.0%	−	$59.7	0.5%	↓	n/a	n/a
Institute for Social Research	3	2.3%	↓	0	0.0%	↑	$439.9	0.7%	↓	E	−
Institute of Continuing Legal Education	0	0.0%	−	0	0.0%	−	$0.0	0.0%	−	E	↓
Investments Office	1	4.3%	↓	1	4.3%	↓	$0.0	0.0%	−	n/a	n/a
Law School	0	0.0%	−	3	3.8%	↓	$237.3	0.7%	−	C	↑
Life Sciences Institute	1	2.6%	↑	0	0.0%	−	$334.6	2.5%	↓	C	−
Marsal Family School of Education	0	0.0%	−	2	3.7%	↑	$127.5	0.8%	↑	E	−
Medical School	83	7.2%	↓	40	3.5%	↓	$15,121.9	1.6%	↑	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	1	2.9%	↑	2	5.9%	↑	$235.1	2.2%	↓	C	−
Ross School of Business	7	2.4%	↑	10	3.5%	↑	$1,778.9	2.4%	↑	E	↓
School for Environment and Sustainability	1	1.8%	↓	2	3.6%	↓	$324.2	1.6%	−	C	−
School of Dentistry	1	1.0%	↓	0	0.0%	−	$608.0	1.7%	↓	E	−
School of Information	2	4.2%	↓	2	4.2%	↓	$335.4	1.3%	↓	C	−
School of Kinesiology	0	0.0%	−	0	0.0%	↑	$67.3	0.6%	↓	C	−
School of Music, Theatre and Dance	1	1.0%	↑	3	3.0%	↑	$130.4	0.5%	↓	C	−
School of Nursing	0	0.0%	−	1	3.3%	↑	$220.0	1.1%	↓	C	−
School of Public Health	5	2.9%	↓	2	1.2%	↑	$1,633.4	2.8%	↓	E	−
School of Social Work	0	0.0%	−	0	0.0%	−	$1,163.3	6.7%	↓	E	−
Shared Services Center	0	0.0%	−	0	0.0%	−	$0.0	0.0%	↑	C	−
Stamps School of Art and Design	0	0.0%	↑	0	0.0%	↑	$22.7	0.2%	↓	C	−
U-M Office of Research	3	3.6%	↓	6	7.1%	↑	$439.2	1.7%	↓	C	−
University Human Resources	2	4.3%	↓	1	2.2%	↑	$0.0	0.0%	↑	C	↑
University Libraries	0	0.0%	↑	2	3.0%	↑	$69.5	0.3%	↑	E	↓
University of Michigan - Dearborn	2	1.0%	↑	6	3.0%	↓	$304.5	0.4%	↑	E/I	−
University of Michigan - Flint	4	2.8%	↓	4	2.8%	↓	$729.1	1.3%	↓	E	↑
University of Michigan Health System	23	6.4%	↑	24	6.6%	↓	$2,369.2	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	2	7.7%	↓	1	3.8%	↑	$0.0	0.0%	↑	C	↑
Vice President for Development	7	6.2%	↓	4	3.5%	↓	$0.0	0.0%	↑	E	↓
Vice President for Government Relations	0	0.0%	↑	1	4.5%	↑	$0.0	0.0%	↑	E	↓
Vice President for Information Technology	0	0.0%	↑	0	0.0%	−	$49.7	0.1%	↑	E	−
Vice President for Student Life	4	2.1%	↓	4	2.1%	↓	$134.4	0.2%	−	E/I	−
University Total/Average	**231**	**4.4%**	**↓**	**146**	**2.8%**	**−**	**$34,066.9**	**0.8%**	**↑**	**19 C**	**↓**

FYTD 2024 Q3 Internal Control Assumptions

		R/Y/G Criteria	
PCard: Underutilized Cards (excluding Travel Cards)			
• Based on spending from 04/01/2024 - 3/31/2024, as of April 11, 2024		R	> 5.9%
• Definition: credit limit ≥ $10,000 and max monthly spend is < 50% of credit limit, PCard is open	2.9% ≤	Y	≤ 5.9%
for at least 6 months		G	< 2.9%
• Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months			
• University average is 4.4%			
PCard: No Activity (excluding Travel Cards)			
• Based on spending from 04/01/2024 - 3/31/2024, as of April 11, 2024		R	> 4.3%
• Definition: PCard open for at least 6 months and no activity, regardless of credit limit	1.3% ≤	Y	≤ 4.3%
• Number of PCards with no activity as a % of total number of P-Cards open at least 6 months		G	< 1.3%
• University average is 2.8%			
Retro Pay: Dollars Transferred Over 90 Days			
• Based on data from 7/1/2023 - 3/31/2024		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 - 3/31/2024		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	231
P-Card: Underutilized P-Cards (%)	5.8%	4.0%	7.3%	5.0%	3.8%	4.4%
P-Card: No Activity P-Cards (#)	134	132	651	236	131	146
P-Card: No Activity P-Cards (%)	2.4%	2.3%	13.3%	5.3%	2.7%	2.8%
Retro Pay: Dollars Transferred Over 90 Days ($, in thousands)	$49,497	$42,225	$74,103	$44,851	$58,890	$34,067
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	19
Credit Card: PCI Status (% Merchants Compliant)	83.5%	85.7%	80.5%	84.2%	91.7%	83.0%

FYTD 2024 Q3 PCard Analysis (excluding Travel Cards)
(04/01/2023 - 3/31/2024)

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.	76	64	6	9.4%	2	3.1%
Athletics	168	158	14	8.9%		0.0%
Audit Services	1	1		0.0%		0.0%
College of Engineering	416	384	12	3.1%	3	0.8%
College of Literature, Science & Arts	491	431	16	3.7%	14	3.2%
College of Pharmacy	18	16		0.0%		0.0%
Division of Public Safety & Security	23	22		0.0%		0.0%
Exec VP for Medical Affairs Shared Services	147	140	16	11.4%	4	2.9%
Executive Vice President for Academic Affairs	281	249	13	5.2%	2	0.8%
Facilities and Operations	31	30	1	3.3%		0.0%
Finance	49	37		0.0%		0.0%
Ford School of Public Policy	34	32		0.0%		0.0%
Institute for Social Research	133	128	3	2.3%		0.0%
Institute of Continuing Legal Education	13	12		0.0%		0.0%
Investments Office	24	23	1	4.3%	1	4.3%
Law School	84	80		0.0%	3	3.8%
Life Sciences Institute	40	39	1	2.6%		0.0%
Marsal Family School of Educ	62	54		0.0%	2	3.7%
Medical School	1234	1155	83	7.2%	40	3.5%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	2		0.0%		0.0%
Rackham Graduate School	37	34	1	2.9%	2	5.9%
Ross School of Business	311	286	7	2.4%	10	3.5%
School for Environment and Sustainability	60	56	1	1.8%	2	3.6%
School of Dentistry	102	96	1	1.0%		0.0%
School of Information	52	48	2	4.2%	2	4.2%
School of Kinesiology	35	34		0.0%		0.0%
School of Music, Theatre and Dance	113	99	1	1.0%	3	3.0%
School of Nursing	37	30		0.0%	1	3.3%
School of Public Health	188	173	5	2.9%	2	1.2%
School of Social Work	26	21		0.0%		0.0%
Shared Services Center	8	7		0.0%		0.0%
Stamps School of Art and Design	66	62		0.0%		0.0%
U-M Office of Research	105	84	3	3.6%	6	7.1%
University Human Resources	48	46	2	4.3%	1	2.2%
University Libraries	77	67		0.0%	2	3.0%
University of Michigan - Dearborn	220	201	2	1.0%	6	3.0%
University of Michigan - Flint	160	144	4	2.8%	4	2.8%
University of Michigan Health System	390	362	23	6.4%	24	6.6%
Vice President and General Counsel	11	11		0.0%		0.0%
Vice President and Secretary of the University	5	4		0.0%		0.0%
Vice President for Communications	29	26	2	7.7%	1	3.8%
Vice President for Development	128	113	7	6.2%	4	3.5%
Vice President for Government Relations	22	22		0.0%	1	4.5%
Vice President for Information Technology	26	25		0.0%		0.0%
Vice President for Student Life	211	192	4	2.1%	4	2.1%
Total:	**5,796**	**5,301**	**231**	**4.4%**	**146**	**2.8%**
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 March 31, 2024 that have been open for at least 6 months (i.e. opened before 10/01/2023).

** Underutilized PCards defined as: Open for at least 6 months (PCard issued before 10/1/2023), 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 (10/1/2023) with no activity from 04/01/2023 to 3/31/2024, regardless of credit limit.

FYTD 2024 Q3 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.	$12,609,662	$198,433	1.6%	$59,126	0.5%
Athletics	61,589,825	131,092	0.2%	61,249	0.1%
Audit Services	1,784,081	4,879	0.3%		0.0%
College of Engineering	214,813,665	18,405,825	8.6%	3,312,078	1.5%
College of Literature, Science & Arts	270,705,061	12,680,608	4.7%	2,608,274	1.0%
College of Pharmacy	16,997,410	1,403,009	8.3%	231,668	1.4%
Division of Public Safety & Security	21,782,406	119,252	0.5%	76	0.0%
Exec VP for Medical Affairs Shared Services	158,263,878	524,777	0.3%	140,542	0.1%
Executive Vice President for Academic Affairs	63,791,869	2,878,547	4.5%	593,321	0.9%
Facilities and Operations	91,573,437	404,008	0.4%	102,101	0.1%
Finance	26,513,575	354,419	1.3%	23,125	0.1%
Ford School of Public Policy	12,451,403	711,500	5.7%	59,673	0.5%
Institute for Social Research	63,222,182	5,144,487	8.1%	439,928	0.7%
Institute of Continuing Legal Education	2,648,215		0.0%		0.0%
Investments Office	15,391,896		0.0%		0.0%
Law School	32,964,309	686,214	2.1%	237,287	0.7%
Life Sciences Institute	13,644,621	1,210,749	8.9%	334,621	2.5%
Marsal Family School of Educ	16,719,245	813,108	4.9%	127,516	0.8%
Medical School	941,146,007	65,857,309	7.0%	15,121,949	1.6%
Michigan Health Corporation	150,688		0.0%		0.0%
Office of Student Publications	319,228		0.0%		0.0%
Rackham Graduate School	10,804,644	523,669	4.8%	235,108	2.2%
Ross School of Business	73,648,038	6,360,237	8.6%	1,778,903	2.4%
School for Environment and Sustainability	20,786,072	1,759,364	8.5%	324,240	1.6%
School of Dentistry	34,968,367	2,444,085	7.0%	608,013	1.7%
School of Information	26,321,322	1,089,818	4.1%	335,425	1.3%
School of Kinesiology	11,722,342	597,718	5.1%	67,250	0.6%
School of Music, Theatre and Dance	25,793,065	327,286	1.3%	130,389	0.5%
School of Nursing	20,013,884	1,222,471	6.1%	220,022	1.1%
School of Public Health	57,716,107	11,013,137	19.1%	1,633,439	2.8%
School of Social Work	17,283,686	4,574,266	26.5%	1,163,255	6.7%
Shared Services Center	12,640,963	95,475	0.8%		0.0%
Stamps School of Art and Design	10,488,289	124,808	1.2%	22,681	0.2%
U-M Office of Research	26,562,957	3,915,836	14.7%	439,177	1.7%
University Human Resources	20,421,172	523	0.0%		0.0%
University Libraries	24,656,736	352,665	1.4%	69,479	0.3%
University of Michigan - Dearborn	67,686,221	1,693,307	2.5%	304,532	0.4%
University of Michigan - Flint	55,533,615	2,756,858	5.0%	729,134	1.3%
University of Michigan Health System	1,308,118,153	7,134,900	0.5%	2,369,168	0.2%
Vice President and General Counsel	4,434,420		0.0%		0.0%
Vice President and Secretary of the University	837,154	3,788	0.5%		0.0%
Vice President for Communications	10,050,382	73,922	0.7%		0.0%
Vice President for Development	15,683,907	121,597	0.8%		0.0%
Vice President for Government Relations	3,149,724	149,373	4.7%		0.0%
Vice President for Information Technology	49,699,700	317,869	0.6%	49,750	0.1%
Vice President for Student Life	75,230,886	735,048	1.0%	134,382	0.2%
Total	**$4,023,334,469**	**$158,916,235**	**3.9%**	**$ 34,066,878**	**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 Q3 PCI Status Summary

Certifying Unit	FY 2023 Overall Status	FYTD 2024 July 2023 through March 2024				
		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		21	18	85.7%
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/I	*	15	12	80.0%
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	1	33.3%
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	E	*	5	4	80.0%
Medical School	E/I	E/I	*	23	17	73.9%
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		6	5	83.3%
School for Environment and Sustainability	C	C		3	3	100.0%
School of Dentistry	E	E	*	33	29	87.9%
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		10	10	100.0%
School of Nursing	C	C		3	3	100.0%
School of Public Health	E	E		5	4	80.0%
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		1	1	100.0%
University Libraries	C	E		6	3	50.0%
University of Michigan - Dearborn	E/I	E/I		23	15	65.2%
University of Michigan - Flint	E/I	E		12	11	91.7%
University of Michigan Health System	E	E/I	*	77	69	89.6%
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		4	3	75.0%
Vice President for Student Life	E/I	E/I	*	60	47	78.3%
Total	**22 C**	**19 C**		**399**	**331**	**83.0%**

C = Compliant for all merchants and all months for July 2023 through March 2024
I = At least one merchant incomplete for more than one month during July 2023 through March 2024
E = Expired for at least one merchant, at least one month, during July 2023 through March 2024
N = Noncompliant for at least one merchant, at least one month, during July 2023 through March 2024
n/a = Not a credit card merchant
*Reflects status as of March 2024