

FY 2024 Internal Control Metrics

■ = better than University average
↑ = Current year has improved from FY23

■ = at University average
- = Current year is the same as FY23

■ = worse than University average
↓ = Current year is worse than FY23

Certifying Unit	PCards (excluding Travel Cards)						Retro Pay Adjustments			Credit Card	
	Underutilized		B/W FY23	No Activity		B/W FY23	Total \$ Xfrd > 90 Days		B/W FY23	PCI Status	B/W FY23
	#	%		#	%		\$ (in 000's)	%			
A. Taubman College of Arch. and Urban Plan.	1	1.5%	↑	2	3.0%	↓	\$282.0	1.7%	↑	C	-
Athletics	10	6.6%	↓	0	0.0%	-	\$710.0	0.9%	↑	E/I	-
Audit Services	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
College of Engineering	7	1.8%	↓	3	0.8%	↑	\$4,291.3	1.5%	-	C	-
College of Literature, Science & Arts	13	3.0%	↑	7	1.6%	↑	\$3,472.6	1.0%	-	E	-
College of Pharmacy	0	0.0%	↑	0	0.0%	-	\$444.8	2.0%	↑	C	-
Division of Public Safety & Security	0	0.0%	-	0	0.0%	-	\$0.1	0.0%	-	C	-
Exec VP for Medical Affairs Shared Services	11	8.5%	↑	3	2.3%	↓	\$140.9	0.1%	↑	E	-
Executive Vice President for Academic Affairs	6	2.5%	↑	0	0.0%	↑	\$1,388.7	1.7%	↑	E/I	↓
Facilities and Operations	0	0.0%	↑	0	0.0%	↑	\$102.1	0.1%	↑	I	↓
Finance	0	0.0%	-	1	2.5%	↓	\$561.9	1.6%	↑	C	-
Ford School of Public Policy	0	0.0%	↑	0	0.0%	-	\$60.4	0.4%	↓	n/a	n/a
Institute for Social Research	0	0.0%	-	2	1.6%	↓	\$527.4	0.6%	↓	E	-
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	E	↓
Investments Office	1	4.5%	↓	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Law School	0	0.0%	-	4	4.9%	↓	\$237.3	0.6%	-	C	↑
Life Sciences Institute	0	0.0%	↑	0	0.0%	-	\$432.8	2.4%	↓	C	-
Marsal Family School of Education	3	5.2%	↓	1	1.7%	↑	\$255.2	1.1%	↑	E	-
Medical School	82	7.0%	-	42	3.6%	↓	\$23,707.8	1.9%	↑	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	2	6.5%	↓	2	6.5%	↑	\$369.9	2.5%	↓	C	-
Ross School of Business	6	2.1%	↑	3	1.1%	↑	\$2,024.2	2.1%	↑	E	↓
School for Environment and Sustainability	2	3.7%	↓	0	0.0%	-	\$364.4	1.3%	-	C	-
School of Dentistry	1	1.1%	↓	0	0.0%	-	\$1,290.4	2.7%	↓	E	-
School of Information	1	2.0%	↑	0	0.0%	-	\$381.4	1.1%	↓	n/a	n/a
School of Kinesiology	0	0.0%	-	0	0.0%	↑	\$76.3	0.5%	↓	C	-
School of Music, Theatre and Dance	2	2.2%	↑	3	3.2%	↑	\$187.8	0.6%	↓	C	-
School of Nursing	0	0.0%	-	1	3.0%	↑	\$292.6	1.1%	↓	C	-
School of Public Health	7	4.0%	↓	1	0.6%	↑	\$2,110.2	2.7%	↓	C	↑
School of Social Work	0	0.0%	-	0	0.0%	-	\$1,296.1	5.6%	↓	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%	↑	\$22.8	0.2%	↓	C	-
U-M Office of Research	2	2.3%	↓	6	7.0%	↑	\$1,376.0	3.8%	↓	C	-
University Human Resources	2	4.4%	↓	0	0.0%	↑	\$0.0	0.0%	↑	C	↑
University Libraries	0	0.0%	↑	1	1.5%	↑	\$179.3	0.5%	↑	E	↓
University of Michigan - Dearborn	2	1.0%	↑	4	2.0%	↓	\$850.7	0.9%	↑	E/I	-
University of Michigan - Flint	2	1.4%	↓	3	2.1%	↓	\$1,046.2	1.4%	↓	E	↑
University of Michigan Health System	28	7.9%	↓	18	5.1%	↑	\$3,066.9	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	8.0%	↓	1	4.0%	↑	\$0.0	0.0%	↑	C	↑
Vice President for Development	7	6.1%	↓	8	7.0%	↓	\$0.0	0.0%	↑	E	↓
Vice President for Government Relations	0	0.0%	↑	0	0.0%	↑	\$36.5	0.8%	↑	E	↓
Vice President for Information Technology	2	7.7%	↓	0	0.0%	-	\$53.1	0.1%	↑	E	-
Vice President for Student Life	4	2.1%	↓	3	1.6%	↑	\$144.9	0.1%	-	E/I	-
University Total/Average	206	3.9%	↓	119	2.3%	↑	\$51,785.1	1.0%	↑	19 C	↓

FY 2024 Internal Control Assumptions

R/Y/G Criteria

PCard: Underutilized Cards (excluding Travel Cards)

- Based on spending from 07/01/2023 - 06/30/2024, as of July 15, 2024
- Definition: credit limit \geq \$10,000 and max monthly spend is $<$ 50% of credit limit, PCard 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 3.9%

R > 5.4%
Y \leq 5.4%
G < 2.4%

PCard: No Activity (excluding Travel Cards)

- Based on spending from 07/01/2023 - 06/30/2024, as of July 15, 2024
- Definition: PCard open for at least 6 months and no activity, regardless of credit limit
- Number of PCards with no activity as a % of total number of P-Cards open at least 6 months
- University average is 2.3%

R > 3.8%
Y \leq 3.8%
G < 0.8%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 07/1/2023 - 06/30/2024
- 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 07/1/2023 - 06/30/2024
- C = Compliant for all credit card merchants throughout FY 2024
- I = At least one merchant incomplete for more than one month during FY 2024, with activity
- 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

R = N
Y = I/E
G = C

University Overall

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
P-Card: Underutilized P-Cards (#)	325	232	355	219	184	206
P-Card: Underutilized P-Cards (%)	5.8%	4.0%	7.3%	5.0%	3.8%	3.9%
P-Card: No Activity P-Cards (#)	134	132	651	236	131	119
P-Card: No Activity P-Cards (%)	2.4%	2.3%	13.3%	5.3%	2.7%	2.3%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$49,497	\$42,225	\$74,103	\$44,851	\$58,890	\$51,785
Retro Pay: Dollars Transferred Over 90 Days (%)	1.2%	1.0%	1.7%	1.0%	1.2%	1.0%
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%

FY 2024 PCard Analysis (excluding Travel Cards)
(07/01/2023 - 06/30/2024)

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.	77	67	1	1.5%	2	3.0%
Athletics	171	152	10	6.6%		0.0%
Audit Services	1	1		0.0%		0.0%
College of Engineering	413	382	7	1.8%	3	0.8%
College of Literature, Science & Arts	488	429	13	3.0%	7	1.6%
College of Pharmacy	21	19		0.0%		0.0%
Division of Public Safety & Security	24	22		0.0%		0.0%
Exec VP for Medical Affairs Shared Services	142	130	11	8.5%	3	2.3%
Executive Vice President for Academic Affairs	286	244	6	2.5%		0.0%
Facilities and Operations	31	30		0.0%		0.0%
Finance	47	40		0.0%	1	2.5%
Ford School of Public Policy	32	30		0.0%		0.0%
Institute for Social Research	136	129		0.0%	2	1.6%
Institute of Continuing Legal Education	12	12		0.0%		0.0%
Investments Office	22	22	1	4.5%		0.0%
Law School	83	81		0.0%	4	4.9%
Life Sciences Institute	40	39		0.0%		0.0%
Marsal Family School of Educ	64	58	3	5.2%	1	1.7%
Medical School	1233	1161	82	7.1%	42	3.6%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	2		0.0%		0.0%
Rackham Graduate School	34	31	2	6.5%	2	6.5%
Ross School of Business	306	281	6	2.1%	3	1.1%
School for Environment and Sustainability	59	54	2	3.7%		0.0%
School of Dentistry	104	95	1	1.1%		0.0%
School of Information	54	50	1	2.0%		0.0%
School of Kinesiology	37	36		0.0%		0.0%
School of Music, Theatre and Dance	101	93	2	2.2%	3	3.2%
School of Nursing	37	33		0.0%	1	3.0%
School of Public Health	191	177	7	4.0%	1	0.6%
School of Social Work	26	23		0.0%		0.0%
Shared Services Center	8	8		0.0%		0.0%
Stamps School of Art and Design	64	63		0.0%		0.0%
U-M Office of Research	105	86	2	2.3%	6	7.0%
University Human Resources	48	45	2	4.4%		0.0%
University Libraries	78	67		0.0%	1	1.5%
University of Michigan - Dearborn	224	203	2	1.0%	4	2.0%
University of Michigan - Flint	164	144	2	1.4%	3	2.1%
University of Michigan Health System	396	353	28	7.9%	18	5.1%
Vice President and General Counsel	11	11		0.0%		0.0%
Vice President and Secretary of the University	6	5		0.0%		0.0%
Vice President for Communications	29	25	2	8.0%	1	4.0%
Vice President for Development	128	114	7	6.1%	8	7.0%
Vice President for Government Relations	23	22		0.0%		0.0%
Vice President for Information Technology	26	26	2	7.7%		0.0%
Vice President for Student Life	213	189	4	2.1%	3	1.6%
Total:	5,799	5,285	206	3.9%	119	2.3%
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 June 30, 2024 that have been open for at least 6 months (i.e. opened before 1/01/2024).

** Underutilized PCards defined as: Open for at least 6 months (PCard issued before 1/1/2024), 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 (1/1/2024) with no activity from 7/01/2023 to 6/30/2024, regardless of credit limit.

FY 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.	\$16,831,006	\$422,781	2.5%	\$281,997	1.7%
Athletics	81,640,491	883,180	1.1%	709,999	0.9%
Audit Services	2,343,928	4,879	0.2%		0.0%
College of Engineering	290,090,603	23,268,564	8.0%	4,291,265	1.5%
College of Literature, Science & Arts	360,158,489	15,218,982	4.2%	3,472,601	1.0%
College of Pharmacy	22,789,041	2,000,324	8.8%	444,760	2.0%
Division of Public Safety & Security	29,924,953	141,685	0.5%	101	0.0%
Exec VP for Medical Affairs Shared Services	213,258,751	565,082	0.3%	140,917	0.1%
Executive Vice President for Academic Affairs	83,993,312	4,373,489	5.2%	1,388,722	1.7%
Facilities and Operations	124,215,530	405,237	0.3%	102,126	0.1%
Finance	36,031,626	986,636	2.7%	561,886	1.6%
Ford School of Public Policy	16,517,659	808,758	4.9%	60,396	0.4%
Institute for Social Research	85,781,815	9,416,497	11.0%	527,360	0.6%
Institute of Continuing Legal Education	3,574,743		0.0%		0.0%
Investments Office	17,013,737		0.0%		0.0%
Law School	42,918,352	687,417	1.6%	237,287	0.6%
Life Sciences Institute	18,388,457	1,591,065	8.7%	432,784	2.4%
Marsal Family School of Educ	22,483,037	1,126,323	5.0%	255,194	1.1%
Medical School	1,253,011,934	89,688,669	7.2%	23,707,841	1.9%
Michigan Health Corporation	200,643		0.0%		0.0%
Office of Student Publications	436,949	90	0.0%		0.0%
Rackham Graduate School	14,627,132	741,930	5.1%	369,863	2.5%
Ross School of Business	97,713,176	7,024,770	7.2%	2,024,158	2.1%
School for Environment and Sustainability	27,851,760	1,997,086	7.2%	364,434	1.3%
School of Dentistry	47,173,367	3,755,166	8.0%	1,290,415	2.7%
School of Information	35,667,562	1,229,476	3.4%	381,436	1.1%
School of Kinesiology	16,054,179	621,255	3.9%	76,278	0.5%
School of Music, Theatre and Dance	33,886,770	450,314	1.3%	187,820	0.6%
School of Nursing	26,636,252	1,587,540	6.0%	292,637	1.1%
School of Public Health	77,747,672	13,833,102	17.8%	2,110,219	2.7%
School of Social Work	23,217,003	5,002,744	21.5%	1,296,128	5.6%
Shared Services Center	17,301,823	95,475	0.6%		0.0%
Stamps School of Art and Design	13,839,618	139,923	1.0%	22,829	0.2%
U-M Office of Research	36,181,351	6,359,401	17.6%	1,375,980	3.8%
University Human Resources	27,661,641	12,654	0.0%		0.0%
University Libraries	33,177,012	535,075	1.6%	179,323	0.5%
University of Michigan - Dearborn	92,583,407	2,763,641	3.0%	850,724	0.9%
University of Michigan - Flint	74,663,823	3,668,585	4.9%	1,046,155	1.4%
University of Michigan Health System	1,764,983,088	9,113,655	0.5%	3,066,943	0.2%
Vice President and General Counsel	5,856,620		0.0%		0.0%
Vice President and Secretary of the University	1,132,460	3,788	0.3%		0.0%
Vice President for Communications	13,402,178	104,545	0.8%		0.0%
Vice President for Development	21,283,072	121,997	0.6%		0.0%
Vice President for Government Relations	4,295,689	231,126	5.4%	36,511	0.8%
Vice President for Information Technology	66,832,441	346,095	0.5%	53,150	0.1%
Vice President for Student Life	102,065,257	821,003	0.8%	144,864	0.1%
Total	\$5,397,439,410	\$212,150,004	3.9%	\$ 51,785,103	1.0%
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 FY 2024 PCI Status Summary

Certifying Unit	FY 2023	FY 2024			
		July 2023 through June 2024			
		Overall Status	Overall Status	Total Merchants	Total 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	10	10	100.0%
College of Literature, Science & Arts	E	E	22	19	86.4%
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	7	6	85.7%
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	9	9	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	n/a	n/a	n/a	n/a
School of Kinesiology	C	C	4	4	100.0%
School of Music, Theatre and Dance	C	C	7	7	100.0%
School of Nursing	C	C	3	3	100.0%
School of Public Health	E	C	4	4	100.0%
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	1	1	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	24	16	66.7%
University of Michigan - Flint	E/I	E	12	11	91.7%
University of Michigan Health System	E	E/I	78	70	89.7%
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	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	62	49	79.0%
Total	22 C	19 C	397	330	83.1%

C = Compliant for all merchants and all months for July 2023 through June 2024

I = At least one merchant incomplete for more than one month during July 2023 through June 2024

E = Expired for at least one merchant, at least one month, during July 2023 through June 2024

N = Noncompliant for at least one merchant, at least one month, during July 2023 through June 2024

n/a = Not a credit card merchant

**Reflects status as of June 2024*