

FYTD 2025 - Q2 Internal Control Metrics

■ = better than University average
■ = at University average
■ = worse than University average

↑ = Current year has improved from FY24
- = Current year is the same as FY24
↓ = Current year is worse than FY24

Certifying Unit	Retro Pay Adjustments			Credit Card	
	Total \$ Xfrd > 90 Days \$ (in 000's)	%	B/W FY24	PCI Status	B/W FY24
A. Taubman College of Arch. and Urban Plan.	\$0.0	0.0%	↑	C	-
Athletics	\$1,438.6	4.2%	↓	C	↑
Audit Services	\$0.0	0.0%	-	n/a	n/a
College of Engineering	\$1,752.7	1.1%	↑	C	-
College of Literature, Science & Arts	\$1,988.9	1.1%	↓	E	-
College of Pharmacy	\$112.9	0.9%	↑	C	-
Division of Public Safety & Security	\$0.2	0.0%	-	n/a	n/a
Exec VP for Medical Affairs Shared Services	\$46.1	0.0%	↑	I	↑
Executive Vice President for Academic Affairs	\$257.2	0.6%	↑	C	↑
Facilities and Operations	\$72.3	0.1%	-	C	↑
Finance	\$6.9	0.0%	↑	C	-
Ford School of Public Policy	\$19.0	0.2%	↑	n/a	n/a
Institute for Social Research	\$122.5	0.3%	↑	C	↑
Institute of Continuing Legal Education	\$0.0	0.0%	-	C	↑
Investments Office	\$0.0	0.0%	-	n/a	n/a
Law School	\$48.8	0.2%	↑	C	-
Life Sciences Institute	\$129.1	1.3%	↑	n/a	n/a
Marsal Family School of Education	\$84.4	0.7%	↑	C	↑
Medical School	\$11,964.2	1.7%	↑	E	↑
Michigan Health Corporation	\$0.0	0.0%	-	n/a	n/a
Office of Student Publications	\$0.0	0.0%	-	C	-
Rackham Graduate School	\$22.0	0.3%	↑	C	-
Ross School of Business	\$2,405.4	4.4%	↓	C	↑
School for Environment and Sustainability	\$290.8	1.9%	↓	C	-
School of Dentistry	\$53.3	0.2%	↑	E	-
School of Information	\$111.0	0.6%	↑	n/a	n/a
School of Kinesiology	\$37.9	0.4%	↑	C	-
School of Music, Theatre and Dance	\$2.6	0.0%	↑	C	-
School of Nursing	\$153.2	1.1%	-	C	-
School of Public Health	\$872.4	2.0%	↑	C	-
School of Social Work	\$105.6	0.9%	↑	C	↑
Shared Services Center	\$0.0	0.0%	-	C	-
Stamps School of Art and Design	\$172.5	2.3%	↓	C	-
U-M Office of Research	\$483.3	2.4%	↑	C	-
University Human Resources	\$4.3	0.0%	-	n/a	n/a
University Libraries	\$45.8	0.3%	↑	E	-
University of Michigan - Dearborn	\$299.4	0.6%	↑	E	↑
University of Michigan - Flint	\$187.9	0.5%	↑	E	-
University of Michigan Health System	\$888.0	0.1%	↑	E	↑
Vice President and General Counsel	\$0.0	0.0%	-	n/a	n/a
Vice President and Secretary of the University	\$0.0	0.0%	-	n/a	n/a
Vice President for Communications	\$0.9	0.0%	-	C	-
Vice President for Development	\$0.0	0.0%	-	C	↑
Vice President for Government Relations	\$35.4	1.5%	↓	C	↑
Vice President for Information Technology	\$64.1	0.2%	↓	C	↑
Vice President for Student Life	\$9.9	0.0%	↑	E/I	-
University Total/Average	\$24,289.5	0.8%	↑	27 C	↑

FYTD 2025 - Q2 Internal Control Assumptions

R/Y/G Criteria

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 07/1/2024 - 12/31/2024
- Total dollars transferred over 90 days as a % of total dollars paid
- University average is 0.8%

	R	≥ 1.1%
0.5% <	Y	< 1.2%
	G	≤ 0.5%

Credit Card: PCI Status

- Based on data from 07/1/2024 - 12/31/2024
- 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 20	FY 21	FY 22	FY 23	FY 24	FYTD 25
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$42,225	\$74,103	\$44,851	\$58,890	\$51,785	\$24,289
Retro Pay: Dollars Transferred Over 90 Days (%)	1.0%	1.7%	1.0%	1.2%	1.0%	0.8%
Credit Card: PCI Status (# Units Compliant)	21	18	25	22	19	27
Credit Card: PCI Status (% Merchants Compliant)	85.7%	80.5%	84.2%	91.7%	83.0%	83.1%

FYTD 2025 - Q2 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.	\$9,073,003	\$190,126	2.1%		0.0%
Athletics	33,931,435	1,627,189	4.8%	1,438,587	4.2%
Audit Services	1,325,225		0.0%		0.0%
College of Engineering	155,597,620	13,166,300	8.5%	1,752,652	1.1%
College of Literature, Science & Arts	188,718,242	11,771,850	6.2%	1,988,854	1.1%
College of Pharmacy	12,416,826	805,708	6.5%	112,911	0.9%
Division of Public Safety & Security	17,536,708	24,244	0.1%	208	0.0%
Exec VP for Medical Affairs Shared Services	115,036,174	349,067	0.3%	46,078	0.0%
Executive Vice President for Academic Affairs	43,613,510	1,344,357	3.1%	257,192	0.6%
Facilities and Operations	65,842,034	216,853	0.3%	72,333	0.1%
Finance	20,188,399	214,956	1.1%	6,933	0.0%
Ford School of Public Policy	9,161,316	501,904	5.5%	19,035	0.2%
Institute for Social Research	46,876,225	4,353,019	9.3%	122,506	0.3%
Institute of Continuing Legal Education	1,925,552		0.0%		0.0%
Investments Office	17,108,847		0.0%		0.0%
Law School	24,240,147	109,160	0.5%	48,755	0.2%
Life Sciences Institute	9,873,047	782,870	7.9%	129,076	1.3%
Marsal Family School of Educ	11,896,375	484,341	4.1%	84,401	0.7%
Medical School	685,212,808	45,365,806	6.6%	11,964,204	1.7%
Michigan Health Corporation	107,239		0.0%		0.0%
Office of Student Publications	206,772		0.0%		0.0%
Rackham Graduate School	7,755,208	92,726	1.2%	22,000	0.3%
Ross School of Business	54,860,975	8,711,532	15.9%	2,405,446	4.4%
School for Environment and Sustainability	15,043,172	1,211,908	8.1%	290,838	1.9%
School of Dentistry	24,713,884	928,563	3.8%	53,327	0.2%
School of Information	20,081,059	668,924	3.3%	110,959	0.6%
School of Kinesiology	9,724,658	600,687	6.2%	37,908	0.4%
School of Music, Theatre and Dance	18,012,617	68,593	0.4%	2,642	0.0%
School of Nursing	14,042,128	737,761	5.3%	153,241	1.1%
School of Public Health	43,576,580	7,212,770	16.6%	872,384	2.0%
School of Social Work	12,375,679	1,121,493	9.1%	105,603	0.9%
Shared Services Center	10,161,576	81,646	0.8%		0.0%
Stamps School of Art and Design	7,566,939	247,686	3.3%	172,476	2.3%
U-M Office of Research	20,116,691	2,760,844	13.7%	483,252	2.4%
University Human Resources	13,582,754	362,265	2.7%	4,306	0.0%
University Libraries	17,313,160	146,635	0.8%	45,847	0.3%
University of Michigan - Dearborn	48,143,591	1,002,921	2.1%	299,352	0.6%
University of Michigan - Flint	38,588,831	1,133,444	2.9%	187,876	0.5%
University of Michigan Health System	931,717,651	3,896,466	0.4%	887,963	0.1%
Vice President and General Counsel	3,249,475		0.0%		0.0%
Vice President and Secretary of the University	723,067		0.0%		0.0%
Vice President for Communications	6,746,033	182,019	2.7%	924	0.0%
Vice President for Development	11,882,128	176,677	1.5%		0.0%
Vice President for Government Relations	2,338,113	66,062	2.8%	35,384	1.5%
Vice President for Information Technology	34,664,983	290,072	0.8%	64,141	0.2%
Vice President for Student Life	54,179,747	182,638	0.3%	9,864	0.0%
Total	\$2,891,048,208	\$113,192,081	3.9%	\$ 24,289,458	0.8%
FY 2024 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 2024 and FYTD 2025 - Q2 PCI Status Summary

Certifying Unit	FY 2024	FYTD 2025			
		July 2024 through December 2024			
		Overall Status	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	C	11	11	100.0%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	C	C	7	7	100.0%
College of Literature, Science & Arts	E	E	21	19	86.4%
College of Pharmacy	C	C	1	1	100.0%
Division of Public Safety & Security	C	n/a	n/a	n/a	n/a
Exec VP for Medical Affairs Shared Services	E	I	6	5	83.3%
Executive Vice President for Academic Affairs	E/I	C	14	14	100.0%
Facilities and Operations	I	C	7	7	100.0%
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	C	3	3	100.0%
Institute of Continuing Legal Education	E	C	1	1	100.0%
Investments Office	n/a	n/a	n/a	n/a	n/a
Law School	C	C	8	8	100.0%
Life Sciences Institute	C	n/a	n/a	n/a	n/a
Marsal Family School of Education	E	C	4	4	100.0%
Medical School	E/I	E	20	19	95.0%
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	E	C	6	6	100.0%
School for Environment and Sustainability	C	C	2	2	100.0%
School of Dentistry	E	E	31	30	96.8%
School of Information	n/a	n/a	n/a	n/a	n/a
School of Kinesiology	C	C	3	3	100.0%
School of Music, Theatre and Dance	C	C	7	7	100.0%
School of Nursing	C	C	2	2	100.0%
School of Public Health	C	C	3	3	100.0%
School of Social Work	E	C	2	2	100.0%
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	C	n/a	n/a	n/a	n/a
University Libraries	E	E	3	2	50.0%
University of Michigan - Dearborn	E/I	E	15	13	86.7%
University of Michigan - Flint	E	E	12	11	91.7%
University of Michigan Health System	E/I	E	79	73	91.1%
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	C	C	5	5	100.0%
Vice President for Development	E	C	10	10	100.0%
Vice President for Government Relations	E	C	1	1	100.0%
Vice President for Information Technology	E	C	4	4	100.0%
Vice President for Student Life	E/I	E/I	58	54	93.1%
Total	19 C	27 C	365	346	94.8%

C = Compliant for all merchants and all months for July 2024 through December 2024

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

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

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

n/a = Not a credit card merchant