

FYTD 2025 - Q3 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	\$1,531.0	2.9%	↓	C	↑
Audit Services	\$0.0	0.0%	–	n/a	n/a
College of Engineering	\$3,246.4	1.4%	↑	C	–
College of Literature, Science & Arts	\$3,207.0	1.1%	↓	E	–
College of Pharmacy	\$177.2	1.0%	↑	C	–
Division of Public Safety & Security	\$0.2	0.0%	–	n/a	n/a
Exec VP for Medical Affairs Shared Services	\$50.2	0.0%	↑	E/I	↓
Executive Vice President for Academic Affairs	\$364.1	0.6%	↑	E	↑
Facilities and Operations	\$93.8	0.1%	–	C	↑
Finance	\$6.9	0.0%	↑	C	–
Ford School of Public Policy	\$117.1	0.9%	↓	n/a	n/a
Institute for Social Research	\$246.5	0.4%	↑	C	↑
Institute of Continuing Legal Education	\$0.0	0.0%	–	C	↑
Investments Office	\$0.0	0.0%	–	n/a	n/a
Law School	\$80.0	0.2%	↑	C	–
Life Sciences Institute	\$153.3	1.0%	↑	n/a	n/a
Marsal Family School of Educ	\$176.7	1.0%	↑	C	↑
Medical School	\$18,706.2	1.9%	–	E	↑
Michigan Health Corporation	\$0.0	0.0%	–	n/a	n/a
Office of Student Publications	\$0.0	0.0%	–	C	–
Office of the Vice President for Research	\$761.5	2.5%	↑	C	–
Rackham Graduate School	\$29.9	0.3%	↑	C	–
Ross School of Business	\$2,925.3	3.7%	↓	C	↑
School for Environment and Sustainability	\$337.0	1.5%	↓	C	–
School of Dentistry	\$259.4	0.7%	↑	E	–
School of Information	\$126.6	0.4%	↑	n/a	–
School of Kinesiology	\$144.7	1.0%	↓	C	–
School of Music, Theatre and Dance	\$43.0	0.2%	↑	C	–
School of Nursing	\$305.8	1.5%	↓	C	–
School of Public Health	\$1,822.5	2.9%	↓	C	–
School of Social Work	\$213.7	1.1%	↑	C	↑
Shared Services Center	\$0.0	0.0%	–	C	–
Stamps School of Art and Design	\$174.8	1.6%	↓	E	↓
University Human Resources	\$34.1	0.2%	↓	n/a	n/a
University Libraries	\$45.8	0.2%	↑	E	–
University of Michigan - Dearborn	\$499.6	0.7%	↑	E	↑
University of Michigan - Flint	\$374.9	0.6%	↑	E	–
University of Michigan Health System	\$2,379.2	0.2%	–	E/I	–
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	1.0%	↓	C	↑
Vice President for Information Technology	\$124.8	0.2%	↓	C	↑
Vice President for Student Life	\$38.4	0.0%	↑	E/I	–
University Total/Average	\$38,833.9	0.9%	↑	25 C	↑

FYTD 2025 - Q3 Internal Control Assumptions

R/Y/G Criteria

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 07/1/2024 - 3/31/2025
- Total dollars transferred over 90 days as a % of total dollars paid
- University average is 0.9%

0.6% < R ≥ 1.2%
Y < 1.2%
G ≤ 0.6%

Credit Card: PCI Status

- Based on data from 07/1/2024 - 3/31/2025
- C = Compliant for all credit card merchants throughout FY 2025
- I = At least one merchant incomplete for more than one month during FY 2025, with activity
- E = Expired for at least one merchant, at least one month, during FY 2025
- N = Noncompliant for at least one merchant, at least one month, during FY 2025
- 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	\$38,834
Retro Pay: Dollars Transferred Over 90 Days (%)	1.0%	1.7%	1.0%	1.2%	1.0%	0.9%
Credit Card: PCI Status (# Units Compliant)	21	18	25	22	19	25
Credit Card: PCI Status (% Merchants Compliant)	85.7%	80.5%	84.2%	91.7%	83.0%	83.1%

FYTD 2025 - 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.	\$13,566,447	\$219,053	1.6%		0.0%
Athletics	52,343,592	1,780,603	3.4%	1,530,997	2.9%
Audit Services	1,993,506		0.0%		0.0%
College of Engineering	230,405,400	18,841,466	8.2%	3,246,365	1.4%
College of Literature, Science & Arts	281,099,809	14,732,611	5.2%	3,206,974	1.1%
College of Pharmacy	18,414,149	1,278,893	6.9%	177,174	1.0%
Division of Public Safety & Security	26,188,346	31,602	0.1%	208	0.0%
Exec VP for Medical Affairs Shared Services	171,733,745	376,231	0.2%	50,214	0.0%
Executive Vice President for Academic Affairs	65,131,226	1,627,992	2.5%	364,125	0.6%
Facilities and Operations	96,798,747	253,127	0.3%	93,849	0.1%
Finance	29,948,897	214,956	0.7%	6,933	0.0%
Ford School of Public Policy	13,557,267	831,596	6.1%	117,140	0.9%
Institute for Social Research	68,928,635	6,058,105	8.8%	246,452	0.4%
Institute of Continuing Legal Education	2,848,698		0.0%		0.0%
Investments Office	18,831,068		0.0%		0.0%
Law School	34,772,944	273,396	0.8%	80,005	0.2%
Life Sciences Institute	14,643,696	1,115,656	7.6%	153,278	1.0%
Marsal Family School of Educ	17,867,126	781,409	4.4%	176,672	1.0%
Medical School	1,010,204,596	66,360,118	6.6%	18,706,232	1.9%
Michigan Health Corporation	160,787		0.0%		0.0%
Office of Student Publications	327,752		0.0%		0.0%
Office of the Vice President for Research	30,048,996	4,154,458	13.8%	761,471	2.5%
Rackham Graduate School	11,397,940	110,580	1.0%	29,918	0.3%
Ross School of Business	79,763,543	10,006,767	12.5%	2,925,287	3.7%
School for Environment and Sustainability	22,334,519	1,438,283	6.4%	336,978	1.5%
School of Dentistry	36,828,871	1,495,700	4.1%	259,382	0.7%
School of Information	29,551,139	774,300	2.6%	126,645	0.4%
School of Kinesiology	14,352,816	954,510	6.7%	144,672	1.0%
School of Music, Theatre and Dance	27,479,011	172,987	0.6%	42,994	0.2%
School of Nursing	21,048,463	1,279,202	6.1%	305,765	1.5%
School of Public Health	63,940,175	10,317,299	16.1%	1,822,465	2.9%
School of Social Work	18,802,721	1,667,504	8.9%	213,670	1.1%
Shared Services Center	14,756,227	81,646	0.6%		0.0%
Stamps School of Art and Design	11,280,352	278,113	2.5%	174,849	1.6%
University Human Resources	21,351,464	409,093	1.9%	34,147	0.2%
University Libraries	25,936,104	166,832	0.6%	45,847	0.2%
University of Michigan - Dearborn	71,974,585	1,551,970	2.2%	499,612	0.7%
University of Michigan - Flint	58,185,337	1,642,309	2.8%	374,853	0.6%
University of Michigan Health System	1,388,080,119	7,059,461	0.5%	2,379,243	0.2%
Vice President and General Counsel	4,682,218		0.0%		0.0%
Vice President and Secretary of the University	1,042,800		0.0%		0.0%
Vice President for Communications	10,050,308	219,729	2.2%	924	0.0%
Vice President for Development	18,001,168	176,677	1.0%		0.0%
Vice President for Government Relations	3,434,678	81,626	2.4%	35,384	1.0%
Vice President for Information Technology	51,739,490	424,193	0.8%	124,833	0.2%
Vice President for Student Life	80,894,851	292,043	0.4%	38,386	0.0%
Total	\$4,286,724,325	\$159,532,096	3.7%	\$ 38,833,942	0.9%
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 - Q3 PCI Status Summary

Unit	FY 2024	FY 2025			
		July 2024 through March 2025			
	<u>Overall</u> <u>Status</u>	<u>Overall</u> <u>Status</u>	<u>Total</u> <u>Merchants</u>	<u>Total Merchants</u> <u>Compliant</u>	<u>% Merchants</u> <u>Compliant</u>
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	90.5%
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	E/I	6	4	66.7%
Executive Vice President for Academic Affairs	E/I	E	14	13	92.9%
Facilities and Operations	I	C	8	8	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	4	4	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 Educ	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%
Office of the Vice President for Research	C	C	1	1	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	3	3	100.0%
Shared Services Center	C	C	2	2	100.0%
Stamps School of Art and Design	C	E	1	0	0.0%
University Human Resources	C	n/a	n/a	n/a	n/a
University Libraries	E	E	3	2	66.7%
University of Michigan - Dearborn	E/I	E	14	11	78.6%
University of Michigan - Flint	E	E	12	11	91.7%
University of Michigan Health System	E/I	E/I	85	69	81.2%
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	59	55	93.2%
Total	19 C	25 C	374	341	91.2%

C = Compliant for all merchants and all months for July 2024 through March 2025

I = At least one merchant incomplete for more than one month during July 2024 through March 2025

E = Expired for at least one merchant, at least one month, during July 2024 through March 2025

N = Noncompliant for at least one merchant, at least one month, during July 2024 through March 2025

n/a = Not a credit card merchant

*Reflects status as of March 2025