

FYTD 2026 - Q3 Internal Control Metrics

- = better than University average
- = at University average
- = worse than University average

- ↑ = Current year has improved from FY25
- = Current year is the same as FY25
- ↓ = Current year is worse than FY25

Certifying Unit	Retro Pay Adjustments			Credit Card	
	Total \$ Xfrd > 90 Days \$ (in 000's)	%	B/W FY25	PCI Status	B/W FY25
A. Taubman College of Arch. and Urban Plan.	\$22.2	0.2%	↓	C	–
Athletics	\$3,601.1	5.4%	↓	E	↓
Audit Services	\$0.0	0.0%	–	n/a	n/a
College of Engineering	\$5,198.4	2.1%	↓	C	–
College of Literature, Science & Arts	\$4,315.5	1.4%	↓	E	–
College of Pharmacy	\$512.7	2.7%	↓	n/a	n/a
Division of Public Safety & Security	\$77.9	0.2%	↓	n/a	n/a
Equity, Civil Rights and Title IX	\$46.7	5.4%	–	n/a	n/a
Exec VP for Medical Affairs Shared Services	\$1,395.3	0.8%	↓	E	↑
Executive Vice President for Academic Affairs	\$608.4	0.9%	↓	C	↑
Executive VP Chief Fin Officer	\$126.0	4.2%	–	n/a	n/a
Facilities and Operations	\$33.5	0.1%	–	C	–
Finance	\$0.0	0.0%	↑	C	↑
Ford School of Public Policy	\$209.9	1.5%	↑	n/a	n/a
Institute for Social Research	\$386.8	0.6%	↑	C	↑
Institute of Continuing Legal Education	\$0.0	0.0%	–	I	↓
Investments Office	\$0.0	0.0%	–	n/a	n/a
Law School	\$815.5	2.2%	↑	C	–
Life Sciences Institute	\$146.7	1.0%	–	n/a	n/a
Marsal Family School of Educ	\$236.1	1.3%	↑	C	–
Medical School	\$24,645.3	2.4%	↓	E	–
Michigan Health Corporation	\$0.0	0.0%	–	n/a	n/a
Office of Student Publications	\$0.0	0.0%	–	C	–
Office of the President	\$164.9	1.9%	–	n/a	n/a
Office of the Vice President for Research	\$662.8	2.1%	↑	C	–
Rackham Graduate School	\$371.1	3.1%	↓	C	–
Ross School of Business	\$893.6	1.1%	↑	C	–
School for Environment and Sustainability	\$849.1	3.8%	↓	C	–
School of Dentistry	\$517.3	1.4%	↑	C	↑
School of Information	\$238.6	0.8%	↑	C	–
School of Kinesiology	\$129.2	0.8%	↑	C	–
School of Music, Theatre and Dance	\$85.6	0.3%	↑	C	–
School of Nursing	\$511.1	2.4%	↓	C	–
School of Public Health	\$1,985.1	3.4%	↓	C	↑
School of Social Work	\$788.7	3.8%	↓	E	↓
Shared Services Center	\$70.1	0.5%	↓	C	–
Stamps School of Art and Design	\$27.7	0.2%	↑	C	↑
University Human Resources	\$0.2	0.0%	↑	n/a	n/a
University Libraries	\$1.3	0.0%	↑	C	↑
University of Michigan - Dearborn	\$540.5	0.8%	↑	E	–
University of Michigan - Flint	\$907.8	1.4%	↓	C	↑
University of Michigan Health System	\$3,794.0	0.2%	–	E	–
Vice President and General Counsel	\$0.0	0.0%	–	n/a	n/a
Vice President and Secretary of the University	\$214.2	18.6%	↓	n/a	n/a
Vice President for Communications	\$28.7	0.3%	↓	E	↓
Vice President for Development	\$0.0	0.0%	↑	C	–
Vice President for Government Relations	\$128.8	3.7%	↓	n/a	n/a
Vice President for Information Technology	\$0.0	0.0%	↑	C	–
Vice President for Student Life	\$87.7	0.1%	↑	E	↑
University Total/Average	\$55,376.0	1.2%	↓	25 C	↑

FYTD 2026 - Q3 Internal Control Assumptions

R/Y/G Criteria

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 07/1/2025 - 3/31/2026
- Total dollars transferred over 90 days as a % of total dollars paid
- University average is 1.2%

	R	≥ 1.5%
0.9% <	Y	< 1.5%
	G	≤ 0.9%

Credit Card: PCI Status

- Based on data from 07/1/2025 - 3/31/2026
- C = Compliant for all credit card merchants throughout FY 2026
- I = At least one merchant incomplete for more than one month during FY 2026, with activity
- E = Expired for at least one merchant, at least one month, during FY 2026
- N = Noncompliant for at least one merchant, at least one month, during FY 2026
- n/a = Not a credit card merchant

R	= N
Y	= I/E
G	= C

University Overall

	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$74,103	\$44,851	\$58,890	\$51,785	\$64,921	\$55,376
Retro Pay: Dollars Transferred Over 90 Days (%)	1.7%	1.0%	1.2%	1.0%	1.1%	1.2%
Credit Card: PCI Status (# Units Compliant)	18	25	22	19	23	25
Credit Card: PCI Status (% Merchants Compliant)	80.5%	84.2%	89.8%	83.1%	85.1%	94.9%

FYTD 2026 - Q3 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.	\$12,800,545	\$47,195	0.4%	\$22,246	0.2%
Athletics	66,092,908	4,915,381	7.4%	3,601,139	5.4%
Audit Services	1,962,090		0.0%		0.0%
College of Engineering	242,604,708	25,179,168	10.4%	5,198,370	2.1%
College of Literature, Science & Arts	297,886,337	17,006,256	5.7%	4,315,488	1.4%
College of Pharmacy	19,190,371	1,977,200	10.3%	512,739	2.7%
Division of Public Safety & Security	33,110,090	330,194	1.0%	77,942	0.2%
Equity, Civil Rights and Title IX	857,341	69,869	8.1%	46,695	5.4%
Exec VP for Medical Affairs Shared Services	182,089,141	2,767,830	1.5%	1,395,306	0.8%
Executive Vice President for Academic Affairs	69,436,936	3,556,519	5.1%	608,402	0.9%
Executive VP Chief Fin Officer	3,009,554	171,368	5.7%	126,016	4.2%
Facilities and Operations	101,083,987	151,162	0.1%	33,540	0.0%
Finance	30,406,877	29,821	0.1%		0.0%
Ford School of Public Policy	14,059,481	713,699	5.1%	209,882	1.5%
Institute for Social Research	65,354,488	6,130,973	9.4%	386,798	0.6%
Institute of Continuing Legal Education	2,905,652		0.0%		0.0%
Investments Office	22,688,211		0.0%		0.0%
Law School	36,497,004	2,485,397	6.8%	815,525	2.2%
Life Sciences Institute	14,886,119	1,281,951	8.6%	146,738	1.0%
Marsal Family School of Educ	17,867,976	1,443,873	8.1%	236,129	1.3%
Medical School	1,048,602,366	78,547,044	7.5%	24,645,259	2.4%
Michigan Health Corporation	195,673		0.0%		0.0%
Office of Student Publications	355,699	20	0.0%		0.0%
Office of the President	8,503,630	256,531	3.0%	164,870	1.9%
Office of the Vice President for Research	31,359,225	4,070,334	13.0%	662,799	2.1%
Rackham Graduate School	11,978,545	732,683	6.1%	371,093	3.1%
Ross School of Business	81,224,861	4,983,064	6.1%	893,584	1.1%
School for Environment and Sustainability	22,499,023	2,340,778	10.4%	849,130	3.8%
School of Dentistry	38,023,868	1,885,290	5.0%	517,282	1.4%
School of Information	28,553,886	1,072,942	3.8%	238,631	0.8%
School of Kinesiology	16,535,549	1,275,736	7.7%	129,212	0.8%
School of Music, Theatre and Dance	28,522,745	357,998	1.3%	85,608	0.3%
School of Nursing	21,105,828	1,700,656	8.1%	511,066	2.4%
School of Public Health	59,112,321	11,958,494	20.2%	1,985,067	3.4%
School of Social Work	20,609,954	2,499,826	12.1%	788,709	3.8%
Shared Services Center	14,703,186	106,529	0.7%	70,141	0.5%
Stamps School of Art and Design	11,529,057	83,867	0.7%	27,661	0.2%
University Human Resources	22,676,981	3,354	0.0%	201	0.0%
University Libraries	27,313,435	27,994	0.1%	1,251	0.0%
University of Michigan - Dearborn	71,719,463	2,103,696	2.9%	540,451	0.8%
University of Michigan - Flint	63,103,226	2,279,492	3.6%	907,753	1.4%
University of Michigan Health System	1,543,133,991	8,853,946	0.6%	3,793,995	0.2%
Vice President and General Counsel	4,782,316	10,401	0.2%		0.0%
Vice President and Secretary of the University	1,148,740	279,477	24.3%	214,170	18.6%
Vice President for Communications	11,205,977	166,430	1.5%	28,690	0.3%
Vice President for Development	18,993,268		0.0%		0.0%
Vice President for Government Relations	3,474,276	216,244	6.2%	128,761	3.7%
Vice President for Information Technology	54,132,322	75,113	0.1%		0.0%
Vice President for Student Life	84,290,584	409,389	0.5%	87,707	0.1%
Total	\$4,584,179,809	\$194,555,182	4.2%	\$ 55,376,045	1.2%
FY 2025 Total	\$5,759,256,180	\$223,306,054	3.9%	\$64,921,468	1.1%
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 2025 and FYTD 2026 - Q3 PCI Status Summary

<u>Certifying Unit</u>	<u>FY 2025</u>		<u>FY 2026</u>		
			<u>July 2025 through March 2026</u>		
	<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	C	E	11	10	90.9%
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	20	18	90.0%
College of Pharmacy	C	n/a	n/a	n/a	n/a
Division of Public Safety & Security	n/a	n/a	n/a	n/a	n/a
Equity, Civil Rights and Title IX	n/a	n/a	n/a	n/a	n/a
Exec VP for Medical Affairs Shared Services	E/I	E	6	5	83.3%
Executive Vice President for Academic Affairs	E	C	13	13	100.0%
Executive VP Chief Fin Officer	n/a	n/a	n/a	n/a	n/a
Facilities and Operations	C	C	8	8	100.0%
Finance	E	C	4	4	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	C	I	2	1	50.0%
Investments Office	n/a	n/a	n/a	n/a	n/a
Law School	C	C	8	8	100.0%
Life Sciences Institute	n/a	n/a	n/a	n/a	n/a
Marsal Family School of Education	C	C	3	3	100.0%
Medical School	E	E	19	18	94.7%
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 President	n/a	n/a	n/a	n/a	n/a
Office of the Vice President for Research	C	C	2	2	100.0%
Rackham Graduate School	C	C	2	2	100.0%
Ross School of Business	C	C	5	5	100.0%
School for Environment and Sustainability	C	C	2	2	100.0%
School of Dentistry	E	C	31	31	100.0%
School of Information	C	C	1	1	100.0%
School of Kinesiology	C	C	3	3	100.0%
School of Music, Theatre and Dance	C	C	4	4	100.0%
School of Nursing	C	C	2	2	100.0%
School of Public Health	E	C	3	3	100.0%
School of Social Work	C	E *	3	1	33.3%
Shared Services Center	C	C	2	2	100.0%
Stamps School of Art and Design	E	C	1	1	100.0%
University Human Resources	n/a	n/a	n/a	n/a	n/a
University Libraries	E	C	3	3	100.0%
University of Michigan - Dearborn	E	E	11	10	90.9%
University of Michigan - Flint	E	C	11	11	100.0%
University of Michigan Health System	E	E *	78	74	94.9%
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	E	5	4	80.0%
Vice President for Development	C	C	8	8	100.0%
Vice President for Government Relations	C	n/a	n/a	n/a	n/a
Vice President for Information Technology	C	C	4	4	100.0%
Vice President for Student Life	E/I	E *	60	56	93.3%
Total	23 C	25 C	350	332	94.9%

C = Compliant for all merchants and all months for July 2025 through March 2026

I = At least one merchant incomplete for more than one month during July 2025 through March 2026

E = Expired for at least one merchant, at least one month, during July 2025 through March 2026

N = Noncompliant for at least one merchant, at least one month, during July 2025 through March 2026

n/a = Not a credit card merchant

*Reflects status as of March 2026