

FY 2026 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.	\$77.9	0.5%	↓	C	–
Athletics	\$7,246.4	8.0%	↓	E	↓
Audit Services	\$0.0	0.0%	–	n/a	–
College of Engineering	\$5,953.3	1.8%	↓	C	–
College of Literature, Science & Arts	\$5,863.1	1.5%	↓	E	–
College of Pharmacy	\$751.4	3.0%	↓	n/a	n/a
Division of Public Safety & Security	\$77.9	0.2%	↓	n/a	–
Equity, Civil Rights and Title IX	\$46.7	4.0%	–	n/a	n/a
Exec VP for Medical Affairs Shared Services	\$1,441.7	0.6%	↓	E	↑
Executive Vice President for Academic Affairs	\$1,085.1	1.2%	↓	E/I	↓
Executive VP Chief Fin Officer	\$126.0	3.2%	–	n/a	n/a
Facilities and Operations	\$33.5	0.0%	↑	C	–
Finance	\$0.0	0.0%	↑	C	↑
Ford School of Public Policy	\$267.4	1.4%	↑	n/a	–
Institute for Social Research	\$545.4	0.6%	↑	E	–
Institute of Continuing Legal Education	\$0.0	0.0%	–	I	↓
Investments Office	\$0.0	0.0%	–	n/a	–
Law School	\$948.7	2.0%	↑	C	–
Life Sciences Institute	\$190.9	1.0%	–	n/a	–
Marsal Family School of Educ	\$786.0	3.2%	↓	E	↓
Medical School	\$34,369.2	2.5%	↓	E	–
Michigan Health Corporation	\$0.0	0.0%	–	n/a	–
Office of Student Publications	\$0.0	0.0%	–	C	–
Office of the President	\$200.6	1.8%	–	n/a	n/a
Office of the Vice President for Research	\$878.3	2.1%	↑	C	–
Rackham Graduate School	\$989.4	6.1%	↓	E	↓
Ross School of Business	\$1,206.8	1.1%	↑	C	–
School for Environment and Sustainability	\$1,108.4	3.7%	↓	C	–
School of Dentistry	\$954.3	1.9%	↓	E/I	↓
School of Information	\$267.6	0.7%	↑	C	–
School of Kinesiology	\$176.2	0.8%	↑	C	–
School of Music, Theatre and Dance	\$95.0	0.3%	↑	C	–
School of Nursing	\$666.7	2.4%	↓	C	–
School of Public Health	\$2,604.5	3.3%	↓	C	↑
School of Social Work	\$955.7	3.4%	↓	E	↓
Shared Services Center	\$70.1	0.4%	↓	C	–
Stamps School of Art and Design	\$44.7	0.3%	↑	C	↑
University Human Resources	\$302.4	1.0%	↓	n/a	–
University Libraries	\$1.3	0.0%	↑	C	↑
University of Michigan - Dearborn	\$614.7	0.6%	↑	E	–
University of Michigan - Flint	\$1,147.4	1.3%	↓	C	↑
University of Michigan Health System	\$4,515.2	0.2%	–	E	–
Vice President and General Counsel	\$0.0	0.0%	–	n/a	–
Vice President and Secretary of the University	\$214.2	11.9%	↓	n/a	–
Vice President for Communications	\$28.7	0.2%	↓	E	↓
Vice President for Development	\$0.0	0.0%	↑	C	–
Vice President for Government Relations	\$128.8	2.8%	↓	n/a	n/a
Vice President for Information Technology	\$0.1	0.0%	↑	C	–
Vice President for Student Life	\$487.7	0.4%	↑	E	↑
University Total/Average	\$77,469.5	1.3%	↓	20 C	↓

FY 2026 Internal Control Assumptions

R/Y/G Criteria

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 07/1/2025 - 6/30/2026
 - Total dollars transferred over 90 days as a % of total dollars paid
 - University average is 1.3%
- 1.0% < **R** ≥ 1.6%
Y < 1.6%
G ≤1.0%

Credit Card: PCI Status

- Based on data from 07/1/2025 - 6/30/2026
 - 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	\$77,470
Retro Pay: Dollars Transferred Over 90 Days (%)	1.7%	1.0%	1.2%	1.0%	1.1%	1.3%
Credit Card: PCI Status (# Units Compliant)	18	25	22	19	23	20
Credit Card: PCI Status (% Merchants Compliant)	80.5%	84.2%	89.8%	83.1%	85.1%	87.4%

FY 2026 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.	\$16,996,673	\$170,866	1.0%	\$77,945	0.5%
Athletics	90,623,065	13,140,661	14.5%	7,246,429	8.0%
Audit Services	2,712,392		0.0%		0.0%
College of Engineering	323,168,337	29,676,804	9.2%	5,953,258	1.8%
College of Literature, Science & Arts	396,088,784	20,284,895	5.1%	5,863,149	1.5%
College of Pharmacy	25,416,865	2,679,157	10.5%	751,351	3.0%
Division of Public Safety & Security	45,938,138	354,945	0.8%	77,942	0.2%
Equity, Civil Rights and Title IX	1,181,801	69,869	5.9%	46,695	4.0%
Exec VP for Medical Affairs Shared Services	243,981,883	2,925,370	1.2%	1,441,696	0.6%
Executive Vice President for Academic Affairs	91,742,972	4,525,215	4.9%	1,085,092	1.2%
Executive VP Chief Fin Officer	3,971,943	171,368	4.3%	126,016	3.2%
Facilities and Operations	136,706,061	153,947	0.1%	33,540	0.0%
Finance	40,643,668	29,821	0.1%		0.0%
Ford School of Public Policy	18,688,846	851,530	4.6%	267,374	1.4%
Institute for Social Research	88,899,494	8,048,965	9.1%	545,401	0.6%
Institute of Continuing Legal Education	3,905,818		0.0%		0.0%
Investments Office	24,766,898		0.0%		0.0%
Law School	47,469,950	3,643,841	7.7%	948,743	2.0%
Life Sciences Institute	19,893,427	1,578,267	7.9%	190,950	1.0%
Marsal Family School of Educ	24,194,730	2,325,036	9.6%	785,994	3.2%
Medical School	1,387,014,453	104,888,693	7.6%	34,369,204	2.5%
Michigan Health Corporation	292,814		0.0%		0.0%
Office of Student Publications	480,118	20	0.0%		0.0%
Office of the President	11,251,940	301,210	2.7%	200,598	1.8%
Office of the Vice President for Research	41,990,673	5,690,016	13.6%	878,282	2.1%
Rackham Graduate School	16,182,181	1,695,972	10.5%	989,395	6.1%
Ross School of Business	105,318,607	5,632,061	5.3%	1,206,798	1.1%
School for Environment and Sustainability	30,006,355	2,869,759	9.6%	1,108,396	3.7%
School of Dentistry	51,239,908	3,204,477	6.3%	954,311	1.9%
School of Information	37,665,251	1,132,871	3.0%	267,589	0.7%
School of Kinesiology	22,860,644	1,471,350	6.4%	176,155	0.8%
School of Music, Theatre and Dance	37,606,092	373,419	1.0%	95,014	0.3%
School of Nursing	27,992,097	2,158,501	7.7%	666,748	2.4%
School of Public Health	78,154,287	14,677,705	18.8%	2,604,532	3.3%
School of Social Work	27,919,951	3,035,522	10.9%	955,698	3.4%
Shared Services Center	19,718,920	106,529	0.5%	70,141	0.4%
Stamps School of Art and Design	15,375,447	120,578	0.8%	44,713	0.3%
University Human Resources	30,534,068	597,385	2.0%	302,378	1.0%
University Libraries	36,614,574	47,731	0.1%	1,251	0.0%
University of Michigan - Dearborn	97,447,853	2,426,607	2.5%	614,665	0.6%
University of Michigan - Flint	85,329,711	3,009,205	3.5%	1,147,445	1.3%
University of Michigan Health System	2,103,606,895	10,530,173	0.5%	4,515,206	0.2%
Vice President and General Counsel	6,396,860	0	0.0%		0.0%
Vice President and Secretary of the University	1,800,179	421,217	23.4%	214,170	11.9%
Vice President for Communications	14,717,871	171,847	1.2%	28,690	0.2%
Vice President for Development	25,886,400				0.0%
Vice President for Government Relations	4,584,372	475,661	10.4%	128,761	2.8%
Vice President for Information Technology	72,763,902	86,691	0.1%	127	0.0%
Vice President for Student Life	115,133,227	1,061,113	0.9%	487,680	0.4%
Total	\$6,152,877,395	\$256,816,868	4.2%	\$ 77,469,521	1.3%
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 FY 2026 PCI Status Summary

Unit	FY 2025	FY 2026			
		July 2025 through June 2026			
	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	C	E	12	10	83.3%
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	17	81.0%
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	4	66.7%
Executive Vice President for Academic Affairs	E	E/I	13	10	76.9%
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	E *	4	3	75.0%
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 Educ	C	E	4	3	75.0%
Medical School	E	E	20	17	85.0%
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 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	E	2	1	50.0%
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	E/I *	35	23	65.7%
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	2	2	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	9	81.8%
University of Michigan - Flint	E	C	11	11	100.0%
University of Michigan Health System	E	E	78	72	92.3%
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	20 C	357	312	87.4%

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

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

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

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

n/a = Not a credit card merchant

*Reflects status as of June 2026