

## Internal Control Metrics - FYs 2022 - 2026

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

| Certifying Unit                                | Retro Pay Adjustments<br>Total \$ Xfrd > 90 Days |             |             |             |             | Credit Card<br>PCI Status |           |           |           |           |
|------------------------------------------------|--------------------------------------------------|-------------|-------------|-------------|-------------|---------------------------|-----------|-----------|-----------|-----------|
|                                                | 2022                                             | 2023        | 2024        | 2025        | 2026        | 2022                      | 2023      | 2024      | 2025      | 2026      |
| A. Taubman College of Arch. and Urban Plan.    | 0.4%                                             | 1.2%        | 1.7%        | 0.1%        | 0.5%        | C                         | C         | C         | C         | C         |
| Athletics                                      | 0.0%                                             | 3.2%        | 0.9%        | 2.6%        | 8.0%        | E                         | E/I       | E/I       | C         | E         |
| Audit Services                                 | 0.0%                                             | 0.0%        | 0.0%        | 0.0%        | 0.0%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| College of Engineering                         | 1.4%                                             | 1.6%        | 1.5%        | 1.5%        | 1.8%        | E                         | C         | C         | C         | C         |
| College of Literature, Science & Arts          | 0.8%                                             | 1.0%        | 1.0%        | 1.2%        | 1.5%        | E/I                       | E         | E         | E         | E         |
| College of Pharmacy                            | 1.6%                                             | 1.7%        | 2.0%        | 0.9%        | 3.0%        | C                         | C         | C         | C         | n/a       |
| Division of Public Safety & Security           | 0.0%                                             | 0.0%        | 0.0%        | 0.0%        | 0.2%        | C                         | C         | C         | n/a       | n/a       |
| Equity, Civil Rights and Title IX              |                                                  |             |             |             | 4.0%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Exec VP for Medical Affairs Shared Services    | 0.1%                                             | 0.3%        | 0.1%        | 0.0%        | 0.6%        | C                         | E         | E         | E/I       | E         |
| Executive Vice President for Academic Affairs  | 1.2%                                             | 2.6%        | 1.7%        | 0.5%        | 1.2%        | I                         | I         | E/I       | E         | E/I       |
| Executive VP Chief Fin Officer                 |                                                  |             |             |             | 3.2%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Facilities and Operations                      | 0.1%                                             | 0.2%        | 0.1%        | 0.1%        | 0.0%        | E                         | C         | I         | C         | C         |
| Finance                                        | 0.0%                                             | 0.2%        | 1.6%        | 0.2%        | 0.0%        | C                         | C         | C         | E         | C         |
| Ford School of Public Policy                   | 0.9%                                             | 0.4%        | 0.4%        | 3.2%        | 1.4%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Institute for Social Research                  | 0.5%                                             | 0.5%        | 0.6%        | 0.8%        | 0.6%        | E                         | E         | E         | E         | E         |
| Institute of Continuing Legal Education        | 0.0%                                             | 0.0%        | 0.0%        | 0.0%        | 0.0%        | C                         | C         | E         | C         | I         |
| Investments Office                             | 0.2%                                             | 0.0%        | 0.0%        | 0.0%        | 0.0%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Law School                                     | 0.1%                                             | 0.7%        | 0.6%        | 14.9%       | 2.0%        | E                         | E         | C         | C         | C         |
| Life Sciences Institute                        | 2.3%                                             | 2.3%        | 2.4%        | 1.0%        | 1.0%        | C                         | C         | C         | n/a       | n/a       |
| Marsal Family School of Education              | 2.0%                                             | 2.3%        | 1.1%        | 2.2%        | 3.2%        | C                         | E         | E         | C         | E         |
| Medical School                                 | 2.1%                                             | 2.4%        | 1.9%        | 2.0%        | 2.5%        | E                         | E/I       | E/I       | E         | E         |
| Michigan Health Corporation                    | 0.0%                                             | 0.0%        | 0.0%        | 0.0%        | 0.0%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Office of Student Publications                 | 0.0%                                             | 0.0%        | 0.0%        | 0.0%        | 0.0%        | C                         | C         | C         | C         | C         |
| Office of the President                        |                                                  |             |             |             | 1.8%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Office of the Vice President for Research      | 1.1%                                             | 1.3%        | 3.8%        | 2.4%        | 2.1%        | C                         | C         | C         | C         | C         |
| Rackham Graduate School                        | 0.2%                                             | 0.2%        | 2.5%        | 1.1%        | 6.1%        | C                         | C         | C         | C         | E         |
| Ross School of Business                        | 5.0%                                             | 3.6%        | 2.1%        | 3.2%        | 1.1%        | C                         | C         | E         | C         | C         |
| School for Environment and Sustainability      | 0.8%                                             | 1.6%        | 1.3%        | 1.4%        | 3.7%        | C                         | C         | C         | C         | C         |
| School of Dentistry                            | 1.9%                                             | 1.4%        | 2.7%        | 1.6%        | 1.9%        | I                         | E         | E         | E         | E/I       |
| School of Information                          | 1.6%                                             | 0.4%        | 1.1%        | 1.1%        | 0.7%        | C                         | C         | n/a       | C         | C         |
| School of Kinesiology                          | 0.1%                                             | 0.2%        | 0.5%        | 1.0%        | 0.8%        | C                         | C         | C         | C         | C         |
| School of Music, Theatre and Dance             | 0.8%                                             | 0.4%        | 0.6%        | 0.4%        | 0.3%        | C                         | C         | C         | C         | C         |
| School of Nursing                              | 0.9%                                             | 0.9%        | 1.1%        | 1.2%        | 2.4%        | C                         | C         | C         | C         | C         |
| School of Public Health                        | 1.8%                                             | 2.1%        | 2.7%        | 3.2%        | 3.3%        | C                         | E         | C         | E         | C         |
| School of Social Work                          | 2.6%                                             | 2.0%        | 5.6%        | 1.3%        | 3.4%        | C                         | E         | E         | C         | E         |
| Shared Services Center                         | 1.7%                                             | 1.0%        | 0.0%        | 0.0%        | 0.4%        | C                         | C         | C         | C         | C         |
| Stamps School of Art and Design                | 0.0%                                             | 0.1%        | 0.2%        | 2.1%        | 0.3%        | n/a                       | C         | C         | E         | C         |
| University Human Resources                     | 0.0%                                             | 0.9%        | 0.0%        | 0.1%        | 1.0%        | C                         | E         | C         | n/a       | n/a       |
| University Libraries                           | 1.6%                                             | 1.2%        | 0.5%        | 0.2%        | 0.0%        | E                         | C         | E         | E         | C         |
| University of Michigan - Dearborn              | 1.7%                                             | 1.5%        | 0.9%        | 1.1%        | 0.6%        | E                         | E/I       | E/I       | E         | E         |
| University of Michigan - Flint                 | 1.0%                                             | 1.2%        | 1.4%        | 0.8%        | 1.3%        | E                         | E/I       | E         | E         | C         |
| University of Michigan Health System           | 0.2%                                             | 0.3%        | 0.2%        | 0.2%        | 0.2%        | N/E/I                     | E         | E/I       | E         | E         |
| Vice President and General Counsel             | 0.3%                                             | 0.0%        | 0.0%        | 0.0%        | 0.0%        | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Vice President and Secretary of the University | 0.0%                                             | 0.0%        | 0.0%        | 0.0%        | 11.9%       | n/a                       | n/a       | n/a       | n/a       | n/a       |
| Vice President for Communications              | 0.4%                                             | 0.1%        | 0.0%        | 0.0%        | 0.2%        | C                         | I         | C         | C         | E         |
| Vice President for Development                 | 0.0%                                             | 0.1%        | 0.0%        | 0.8%        | 0.0%        | C                         | C         | E         | C         | C         |
| Vice President for Government Relations        | 2.0%                                             | 0.7%        | 0.8%        | 1.0%        | 2.8%        | C                         | C         | E         | C         | n/a       |
| Vice President for Information Technology      | 0.0%                                             | 0.2%        | 0.1%        | 0.2%        | 0.0%        | C                         | E         | E         | C         | C         |
| Vice President for Student Life                | 0.1%                                             | 0.2%        | 0.1%        | 0.5%        | 0.4%        | E/I                       | E/I       | E/I       | E/I       | E         |
| <b>Total / Average</b>                         | <b>1.0%</b>                                      | <b>1.2%</b> | <b>1.0%</b> | <b>1.1%</b> | <b>1.3%</b> | <b>25</b>                 | <b>22</b> | <b>19</b> | <b>23</b> | <b>20</b> |

\*Percentages are relative based on unit size