

Independent Accountant's Report on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc.
and the Board Members of the
Wayne County Art Institute Authority

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc. (DIA) and the Wayne County Art Institute Authority board, solely to assist you in determining if the DIA has complied with certain program requirements included in Section 2.4, "Privileges to Wayne County Residents," of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the DIA for the period from January 1, 2021 through December 31, 2021. The Detroit Institute of Arts, Inc. is responsible for the program requirements included in Section 2.4, "Privileges to Wayne County Residents."

The Detroit Institute of Arts, Inc. and the Wayne County Art Institute Authority board have agreed to the procedures performed and acknowledged that they are appropriate to meet the intended purpose of determining if the DIA has complied with certain requirements of Section 2.4, "Privileges to Wayne County Residents." No other parties have agreed to and acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the sufficiency of these procedures, either for the purpose intended or for any other purpose.

An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. Our procedures and the associated findings are reported below in three sections:

- Section 2.4 (B) - Student Curriculum Development
- Section 2.4 (D) - Senior Programs
- Section 2.4 (E) - Community Collaborations

As part of our procedures, we were requested to agree information from the 2021 Wayne County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Wayne County Art Institute Authority after our procedures are completed.

Section 2.4 (B) - Student Curriculum Development

The contractual language reads as follows: "The DIA will provide transportation subsidies to Wayne County Schools during the 2012-2013 academic year and shall extend transportation subsidies to the curriculum-based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$150,000. That amount will ensure free admission and transportation to more than 16,000 students and teachers and approximately 535 classrooms."

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According to the preliminary 2021 Wayne County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$ 8,765.80
Staff time - Group reservations	\$ 3,450.00
Total school program spending	\$ 12,215.80
Service agreement	\$ 150,000.00
2021 variance	\$(137,784.20)
2020 variance	\$ (31,651.35)
Total variance	\$(169,435.55)

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County, Michigan (Wayne County) transportation expense account for the period from January 1, 2021 through December 31, 2021 and agreed the amount to the transportation expense reported in the preliminary Wayne County Art Institute Authority report.
- b) We judgmentally selected a sample of 10 transactions and agreed the amount recorded in the general ledger to the amount on the related invoice or other supporting documentation. No exceptions were identified.
- c) We obtained the DIA's calculation of the spending shortfall for the student curriculum based tour program and agreed inputs to the amounts recorded in the general ledger. We recalculated a spending shortfall of \$137,784.20 in 2021 and a cumulative shortfall of \$169,435.55 for 2021 and 2020.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the group reservations department for the period from January 1, 2021 through December 31, 2021 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2021 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA.
- c) We recalculated the staff time expense allocation to Wayne County by obtaining data maintained in the DIA's group reservation system and internal departmental reports. We observed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology.
 - i) In the group reservations department, there were 38 trips booked to the DIA from Wayne County for the period from January 1, 2021 through December 31, 2021. The costs recorded for these trips were assigned by multiplying the number of trips by the average time needed to create a reservation by the average hourly salary/fringe rate of the group reservation staff. For the period from January 1, 2021 through December 31, 2021, \$3,450.00 was recorded for Wayne County.

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Section 2.4 (D) - Senior Programs

The contractual language reads as follows: “The DIA shall initiate a subsidized tour program for Wayne County seniors. Based on past attendance, the museum will initially set aside \$100,000 annually for a subsidized senior program. This will fund 60 senior tours, including transportation, a 30-minute lecture by a museum volunteer or staff member, and access to the galleries.”

According to the preliminary 2021 Wayne County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior millage program - Transportation	\$ 5,650.00
Staff time - Group reservations	\$ 454.00
Total senior program spending	\$ 6,104.00
Service agreement	\$ 100,000.00
2021 variance	\$ (93,896.00)
2020 variance	\$ (62,135.52)
Total variance	\$(156,031.52)

The procedures and the associated findings are as follows:

1) Senior Program

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the senior program for the period from January 1, 2021 through December 31, 2021 and agreed the amount to the program expenses reported in the preliminary 2021 Wayne County Art Institute Authority report prepared by the DIA. We observed that the program expenses consisted of transportation for the museum senior programs.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for all transactions, as identified in Exhibit II. No exceptions were identified.
- c) We obtained the DIA's calculation of the spending for the senior program and agreed inputs to the amounts recorded in the general ledger. We recalculated the spending shortfall in 2021 of \$93,896.00 and a cumulative shortfall of \$156,031.52 for 2021 and 2020.

1) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the group reservation department expense accounts for the period from January 1, 2021 through December 31, 2021 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA.
- c) We recalculated the staff time expense allocation to Wayne County by obtaining data maintained in the DIA's group reservation system and internal departmental reports. We observed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology.
 - i) In the group reservations department, there were 5 trips booked to the DIA from Wayne County for the period from January 1, 2021 through December 31, 2021. The costs recorded for these trips were assigned by multiplying the number of trips by the average time needed to create a reservation by the average hourly salary/fringe rate of the group reservation staff. For the period from January 1, 2021 through December 31, 2021, \$454.00 was recorded for Wayne County.

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Section 2.4 (E) - Community Collaborations

The contractual language reads as follows: “The DIA will set aside at least \$300,000 annually to support community partnership projects that assist in bringing DIA programming to communities where there is a demonstrated commitment to increasing local arts programs. These collaborations will be developed cooperatively between the DIA and local organizations to respect and sustain the mission of the local organization and preserve the local character of each program.”

According to the preliminary 2021 Wayne County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community partnership programs	\$ 129,507.13
Staff time - Studio, public programs, and community engagement	\$ 58,970.00
Total investment	\$ 188,477.13
Service agreement	\$ 300,000.00
2021 variance	\$(111,522.87)
2020 variance	\$(157,489.68)
Total variance	\$(269,012.55)

The procedures and the associated findings are as follows:

1) Community Partnership Programs

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to community partnership programs, including Partners in Public Art and Inside | Out, for the period from January 1, 2021 through December 31, 2021 and agreed the amount to the expenses reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA.
- b) We judgmentally selected a sample of 10 transactions and agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. We observed that certain expenses were allocated to Wayne County at a rate determined by the level of benefit received by Wayne County. No exceptions were identified in the sample selected.
- c) We obtained the DIA’s calculation of the spending for the community partnership programs and agreed inputs to the amounts recorded in the general ledger. We recalculated the spending shortfall of \$111,522.87 in 2021 and the cumulative shortfall of \$269,012.55 for 2021 and 2020.

2) Staff Time

- a) We obtained the DIA general ledger detail for the learning and audience engagement staff time for the period from January 1, 2021 through December 31, 2021 and agreed the amount to the expense reported in the preliminary 2021 Wayne County Art Institute Authority report prepared by the DIA. For fiscal year 2021, there were no allocations to Community & Public Affairs or Group Reservations.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified. We recalculated the staff time expense allocation to Wayne County by obtaining data maintained in the DIA’s group reservation system and internal departmental reports.

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c) We observed the staff time allocation methodologies described below were utilized. No exceptions were identified in recalculating the staff time expense allocation to Wayne County based on the DIA's methodology described below.

i) For the community engagement department, there was one position whose wages and fringes were partially allocated to the county of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. The Wayne County community engagement manager's time was allocated 50 percent to community collaborations to Wayne County only.

For the period from January 1, 2021 through December 31, 2021, the total wages and fringes of the community engagement staff involved in community partnership programs was \$87,910. For the period from January 1, 2021 through December 31, 2021, \$28,848 was allocated to Wayne County, Michigan.

ii) In the public programming department, there were eight employees whose wages and fringes were partially allocated to the County of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. A portion of the wages and fringes for those positions was allocated to the county of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority based on actual hours worked on specific community collaborations projects. For the eight employees, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the period from January 1, 2021 through December 31, 2021, the public programming department's wages and fringes recorded to Wayne County, Michigan were \$20,292.

iii) In the studio department, there was one employee whose wages and fringes were partially allocated to the County of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. For the employee, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the period from January 1, 2021 through December 31, 2021, the studio department's wages and fringes recorded to Wayne County, Michigan were \$9,830.

We were engaged by the DIA and the Wayne County Art Institute Authority board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the DIA's compliance with certain program requirements included in Section 2.4, "Privileges to Wayne County Residents," of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the DIA for the period from January 1, 2021 through December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the DIA and the Wayne County Art Institute Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the DIA and the Wayne County Art Institute Authority board and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

September 27, 2022

Exhibit I

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for Simpson MS 10/20/21	Flat Rock	\$ 616.00	500054	T- 01	10/21/2021	FLAT ROCK COMMUNITY SCHOOLS
2	6750	Bus Reimbursement for Summit Academy North November 2021	Romulus	\$ 522.50	500102	JIH-1103-004	11/4/2021	SUMMIT ACADEMY TRANSPORTATION
3	6750	Bus Reimbursement for Taylor HS 11/3/21	Taylor	\$ 144.00	500099	11032021	11/15/2021	TAYLOR SCHOOL DISTRICT
4	6750	Bus Reimbursement for Woodhaven HS 10/20/21	Woodhaven	\$ 319.20	500085	2746	11/15/2021	WOODHAVEN- BROWNSTOWN SCHOOL DISTRICT
5	6750	Bus Reimbursement for Woodhaven HS 11/5/21	Woodhaven	\$ 159.60	500085	2746	11/15/2021	WOODHAVEN- BROWNSTOWN SCHOOL DISTRICT
6	6750	Bus Reimbursement for Allen Park Community School 11/10/21	Allen Park	\$ 200.00	500105	005	11/22/2021	ALLEN PARK PUBLIC SCHOOLS
7	6750	Bus Reimbursement for George Crockett Academy 12/8/21	Detroit	\$ 300.00	500081	91873989	12/10/2021	TRINITY TRANSPORTATION
8	6750	Bus Reimbursement for Garden City High 11/12/21	Garden City	\$ 226.00	500326	62061	1/25/2022	DHT TRANSPORTATION
9	6750	Bus Reimbursement for Churchill High 10/27/21	Livonia	\$ 254.25	500326	62037	1/25/2022	DHT TRANSPORTATION
10	6750	Bus Reimbursement for Renaissance High 12/16/21	Detroit	\$ 226.00	500326	62191	1/25/2022	DHT TRANSPORTATION

Exhibit II

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for Highland Park Seniors - cancelled on 11/03/2021	Highland Park	\$ 925.00	819406	20-097	12/1/2021	PREMIUM EVENT SERVICES, LLC
2	6750	Bus Reimbursement for Restoration Towers	Detroit	\$ 975.00	819406	20-096	12/1/2021	PREMIUM EVENT SERVICES, LLC
3	6750	Bus Reimbursement for Bowin Place Senior Apartments	Detroit	\$ 975.00	832737	20-106	12/14/2021	PREMIUM EVENT SERVICES, LLC
4	6750	Bus Reimbursement for Village Center Senior Apartments - cancelled on 12/07/2021	Detroit	\$ 925.00	832737	20-106	12/14/2021	PREMIUM EVENT SERVICES, LLC
5	6750	Bus Reimbursement for Lased Senior Center	Detroit	\$ 925.00	840741	20-109	12/19/2021	PREMIUM EVENT SERVICES, LLC
6	6750	Bus Reimbursement for Bridgewater Seniors	Brownstown	\$ 925.00	840741	20-112	12/30/2021	PREMIUM EVENT SERVICES, LLC

Exhibit III

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6370	DIA 2021 Ofrenda Program - Ofrenda Altar Mi Tesoro - My Treasure exhibit and Q&A	Detroit	\$ 300.00	214861	2021OFRENDA-5	9/23/2021	Jesus Gonzaiez Flores
2	6370	DIA 2021 Ofrenda Program - Ofrenda Altar Bienvenidas a Casa "Welcome Home" exhibit and Q&A	Detroit	\$ 300.00	214874	2021OFRENDA-8	9/23/2021	Rachel Nikolaievs
3	6370	DIA 2021 Ofrenda Program - Ofrenda Altar "Mujeres Pioneras que Cambiaron el Mundo" exhibit and Q&A	Detroit	\$ 300.00	214836	2021OFRENDA-1	9/23/2021	APROMEX - Asociacion de Profesionistas Mexicanos en Michigan
4	6370	Dlectricity 2021 Artist & Talent	Detroit	\$ 29,527.00	215020	DLECTRICITY 2021	10/4/2021	MIDTOWN DETROIT INC
5	6370	2021 PIPA Detroit Mural at 19150 Livernois, Detroit, MI 48221	Detroit	\$ 6,500.00	214929	PIPA2021- DEP	10/5/2021	Ijania Johnson
6	6380	Scanning exhibit and creating 3D model - 2.800 sq ft total	Detroit	\$ 900.00	214891	8826	9/22/2021	Virtual Tour All Stars Jeffrey Kim
7	6380	Ofrendas 2021 Language Specialist	Detroit	\$ 2,000.00	VENDPYMT19106	115	9/27/2021	Alicia Viera
8	6440	OFR Spanish Visitor Maps	Detroit	\$ 1,250.00	214914	21205	9/16/2021	D2 Print Inc
9	6440	RE: DIA Ofrendas 2021 Graphics Printing 28 labels	Detroit	\$ 760.00	214857	33024	9/17/2021	GRIGG GRAPHIC SERVICES, INC
10	6440	Removal and reinstallation of DIA Tyvek window covers and "Detroit Style" Banners	Detroit	\$ 10,473.04	215123	20372	10/4/2021	BANNER SIGN CO