

Independent Accountant's Report on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc.
and the Board Members of the
Macomb 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 Macomb 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 Macomb County Residents," of the Art Institute Service Agreement between the Macomb 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 Macomb County Residents."

The Detroit Institute of Arts, Inc. and the Macomb 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 Macomb 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 the procedures either for the purpose intended or 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 Macomb County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Macomb 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 Macomb 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 \$75,000. That amount will ensure free admission and transportation to more than 8,000 students and teachers and approximately 265 classrooms."

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

Transportation	\$1,859.83
Total school program spending	\$1,859.83
Service agreement	\$75,000.00
2021 variance	(\$73,140.17)
2020 variance	(\$16,860.87)
Cumulative variance	(\$90,001.04)

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Macomb County, Michigan 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 Macomb County Art Institute Authority report.
- b) For all transactions, we agreed the amount recorded in the general ledger to the amount on the related invoice or other supporting documentation, as identified in Exhibit I. No exceptions were identified.
- c) We obtained the DIA's calculation of the spending for the student curriculum-based tour program development and agreed inputs to the amounts recorded in the general ledger. We recalculated the spending shortfall of \$73,140.17 in 2021 and a cumulative shortfall of \$90,001.04 for 2021 and 2020.

Section 2.4 (D) - Senior Programs

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Macomb County seniors. Based on past attendance, the museum will initially set aside \$50,000 annually for a subsidized senior program. This will fund 35 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 Macomb County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Transportation	\$975.00
Total senior program spending	\$975.00
Service agreement	\$50,000.00
2021 variance	(\$49,025.00)
2020 variance	(\$26,805.96)
Total variance	(\$75,830.96)

The procedures and the associated findings are as follows:

1) Senior Program

- a) We obtained the DIA general ledger detail for the Macomb 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 Macomb County Art Institute Authority report prepared by the DIA. We observed that the sole program expense related to senior center transportation for senior center transportation on Thursday, December 2, 2021.
- 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.

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- c) We obtained the DIA's calculation of the spending shortfall for the senior program and agreed inputs to the amounts recorded in the general ledger. We recalculated the spending shortfall of \$49,025 in 2021 and a cumulative shortfall of \$75,830.96 for 2021 and 2020.

Section 2.4 (E) - Community Collaborations

The contractual language reads as follows: "The DIA will set aside at least \$75,000 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 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community Partnership Programs	\$70,256.00
Staff time - Studio and community engagement	\$32,268.00
Total investment	\$102,524.00
Service agreement	\$75,000.00
2021 variance	\$27,524.00

The procedures and the associated findings are as follows:

1) Community Partnership Programs

- a) We obtained the DIA general ledger detail for the Macomb 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 Macomb 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 agreed the expense amount per the general ledger to the related invoice or supporting documentation. No exceptions were identified in the sample selected.
- c) We obtained the DIA's calculation of the spending shortfall for the community partnership programs and agreed inputs to the amounts recorded in the general ledger. We observed there was not a spending shortfall in 2021.

2) Staff Time

- a) We obtained the DIA general ledger detail for studio and community 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 Macomb County Art Institute Authority report prepared by the DIA. For FY 2021, there were no allocations to Macomb County for Community & Public Affairs and 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 Macomb County by obtaining data maintained in the DIA's group reservation system and internal departmental reports.

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- c) We confirmed the staff time allocation methodologies described below were utilized. No exceptions were identified in recalculating the staff time expense allocation to Macomb 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 Macomb, Michigan under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. The Macomb County community engagement manager's time was allocated 50 percent to community collaborations to Macomb County only.
 - ii) For the period from January 1, 2021 through December 31, 2021, the total wages and fringes of the engagement staff involved in community partnership programs was \$87,910. For the year ended December 31, 2021, \$28,165 was allocated to Macomb County, Michigan.
 - iii) In the studio department, there was one employee whose wages and fringes were partially allocated to the County of Macomb, Michigan under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. A portion of the wages and fringes for those positions was allocated to the County of Macomb, Michigan under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority based on actual hours worked on specific Community Collaborations projects. For the period from January 1, 2021 through December 31, 2021, the studio department's wages and fringes recorded to Macomb County, Michigan were \$4,103.

We were engaged by the DIA and the Macomb 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 Macomb County Residents," of the Art Institute Service Agreement between the Macomb 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 Macomb 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 Macomb 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

December 6, 2022

Exhibit I

Item	Financial Row	Description	Location of Performance	Amount	Check No.	Invoice Number	Invoice Date	Vendor
1	6750	Bus Reimbursement for L'Anse Creuse Middle School East 10/20/21	Clinton Tw p	\$ 493.08	500106	2611	11/12/2021	L ANSE CREUSE PUBLIC SCHOOLS
2	6750	Bus Reimbursement for St. Anne Catholic Church 11/2/21	Warren	\$ 375.00	500098	Inv- 00607- DRAFT	12/3/2021	ST. ANNE CATHOLIC CHURCH
3	6750	Bus Reimbursement for Pnew ood Elementary 11/30/21	Warren	\$ 226.00	500326	62144	1/25/2022	DHT TRANSPORTATION
4	6750	Bus Reimbursement for Lakeview High 12/2/21	St. Clair Shores	\$ 226.00	500326	62027	1/25/2022	DHT TRANSPORTATION
5	6750	Bus Reimbursement for Warren Woods Tow er High 12/18/21	Warren	\$ 226.00	500326	62175	1/25/2022	DHT TRANSPORTATION
6	6750	Bus Reimbursement for Anton Art Center 12/3/21	Mt. Clemens	\$ 313.75	500326	62172	1/25/2022	DHT Transportation

Exhibit II

Item	Financial Row	Description	Location of Performance	Amount	Check No.	Invoice Number	Invoice Date	Vendor
1	6750	Bus Reimbursement for Clinton Township Senior Center	Clinton Twp	\$ 975.00	832737 20-104		12/14/2021	PREMIUM EVENT SERVICES, LLC

Exhibit III

Item	Financial Row	Description	Location of Performance	Amount	Check No.	Invoice Number	Invoice Date	Vendor
1	6370	Macomb County Library Mural - Clinton-Macomb Township North Branch Library	Macomb	\$ 8,500.00	215084	5442	10/14/2021	Animal House Glass
2	6370	Utica PiPA Mural 2021 - Utica Fire Department station	Utica	\$ 3,500.00	500083	UTICA21- BAL	12/9/2021	GAILBOROWSKI
3	6370	Macomb County Library Mural - Clinton-Macomb Township North Branch Library	Macomb	\$ 8,500.00	500091	5446	12/15/2021	Animal House Glass
4	6410	SHARP OIL PAINT VRKR HI BLK BOLD	Utica	\$ 11.22	214662	6839312	8/10/2021	BLICK ART MATERIALS LLC
5	6410	BEHR MQE 9453 SATIN DEEP 1160Z	Utica	\$ 53.98	214955	3280777	8/17/2021	THE HOME DEPOT CRC
6	6410	BEHR MQE 9453 SATIN DEEP 1160Z	Utica	\$ 53.98	214955	3280777	8/17/2021	THE HOME DEPOT CRC
7	6410	MIC Wooster 1 in. Pro Thin Angle Sash, 1-1/2 in. Angle Sash, 2 in. Nylon/ Polyester Flat Paint Brush Set (3- Pack)	Utica	\$ 58.41	214955	3280777	8/17/2021	THE HOME DEPOT CRC
8	6370	Utica PIPA mural 2021 - Utica Fire Department	Utica	\$ 3,500.00	214509	PIPAMURAL2021- DEP	8/9/2021	GAIL BOROWSKI
9	6410	BLICK BRSTL FLBRT SZ 4	Utica	\$ 23.07	214662	6839312	8/10/2021	DICKBLICK/ UTRECHT
10	6640	Support staffing Anton Art Center during exhibition Visions of American Life: Selections from the Nancy and Sean Cotton Collection of American Art.	Mount Clemens	\$ 1,518.75	213567	03252021-001	3/25/2021	ANTON ART CENTER