

## **Independent Accountant's Report on Applying Agreed-upon Procedures**

To the Detroit Institute of Arts  
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 (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, 2023 through December 31, 2023. The Detroit Institute of Arts is responsible for the program requirements included in Section 2.4, "Privileges to Macomb County Residents."

The Detroit Institute of Arts 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 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 2023 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 2023 Macomb County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$44,776.97
Staff time - Group reservations, gallery teachers, and education programs manager	\$72,533.65
Total school program spending	\$117,310.62
Service agreement	\$75,000.00
2023 variance	\$42,310.62

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Macomb County transportation expense account for the period from January 1, 2023 through December 31, 2023 and agreed the amount to the transportation expense reported in the preliminary Macomb County Art Institute Authority report.
- b) We haphazardly selected a sample of 25 transactions and 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 observed there was no spending shortfall in 2023.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the Community & Public Affairs, Group Reservations, and Learning & Audience Engagement expense accounts for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the following positions: group reservations, gallery teachers, and education programs manager. We agreed the amount allocated to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA.

In order to complete the above, 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. We observed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology.

- i. In the group reservations department, there were 134 trips booked to the DIA from Macomb County for the period from January 1, 2023 through December 31, 2023. 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, 2023 through December 31, 2023, \$14,384.50 was recorded for Macomb County.

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- ii. In the learning and audience engagement department, there were two education programs manager positions whose wages and fringes were partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the Macomb County Art Institute Authority. The portion of wages and fringes of this position allocated to the counties was split evenly amongst the three counties. For the period from January 1, 2023 through December 31, 2023, 60 percent of the education programs managers' wages and fringes were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes allocated for these positions were \$80,178.52, with \$26,726.17 allocated to Macomb County.
- iii. Gallery teacher positions had wages and fringes allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the Macomb County Art Institute Authority. Gallery teachers' wages and fringe benefits were allocated to the counties of Oakland, Wayne, and Macomb, Michigan based on the percentage of school group tours per county during the period from January 2023 through December 2023 compared to total school tours. For the period from January 1, 2023 through December 31, 2023, \$189,241.38 of the gallery teachers' wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$189,241.38, approximately 16.60 percent, or \$31,422.98, was allocated to Macomb County.

**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 2023 Macomb County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior millage program - Transportation, hospitality and other	\$39,668.22
Staff time - Group reservations	\$9,456.69
Total senior program spending	\$49,124.91
Service agreement	\$50,000.00
2023 variance	\$(875.09)

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, 2023 through December 31, 2023 and agreed the amount to the program expenses reported in the preliminary 2023 Macomb County Art Institute Authority report prepared by the DIA. We observed that the program expense consisted of transportation, hospitality, and other activities for senior museum programs.
  - b) We haphazardly selected 15 transactions and agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for all transactions, as identified in Exhibit II. Sample #1 Exhibit II was related to a bus reimbursement during 2022 that was recorded in the Macomb County expense account in 2023 and not accrued for in the year ended December 31, 2022. We noted no other timing differences.
  - 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 \$875.09 in 2023.

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2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the for the Community & Public Affairs, Group Reservations, and Learning & Audience Engagement expense accounts for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the group reservations positions. We agreed the amount allocated to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. Sample #1 in Exhibit II was related to a bus reimbursement request in 2022 that was recorded in the Macomb County expense account in 2023 and not accrued for in the year ended December 31, 2022.

In order to complete the above, we recalculated the staff time expense allocation to Macomb County by inspecting data maintained in the DIA's group reservation system and internal departmental reports. We observed that the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology.

- i) In the group reservations department, there were 35 trips booked to the DIA from Macomb County for the period from January 1, 2023 through December 31, 2023. 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, 2023 through December 31, 2023, \$3,757.15 was recorded for Macomb County.
- ii) In the community engagement department, there were two community engagement manager positions whose wages and fringes were partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior programs section of the service agreement with the Macomb County Art Institute Authority. The portion of wages and fringes of these positions allocated to the counties was split evenly amongst the three counties. For the period from January 1, 2023 through December 31, 2023, 5 percent of the education programs managers' wages and fringes were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes allocated for these positions were \$12,456.23, with \$4,155.08 allocated to Macomb County.
- iii) In the public programming department, staff hours are tracked by program and allocated evenly between Oakland, Wayne, and Macomb, Michigan. For the period from January 1, 2023 through December 31, 2023, total staff hours allocated were \$4,633.40, with \$1,544.46 allocated to Macomb County.

**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."

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According to the preliminary 2023 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community partnership programs	\$105,975.41
Staff time	\$71,781.87
Total investment	\$177,757.28
Service agreement	\$75,000.00
2023 variance	\$102,757.28

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 programs, including Partners in Public Art, Inside | Out, community partnership programs, etc., for the period from January 1, 2023 through December 31, 2023 and agreed the amount to the expenses reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA.
- b) We haphazardly 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 for the community tour programs and agreed inputs to the amounts recorded in the general ledger. We observed there was no spending shortfall in 2023.

2) Staff Time

- a) We obtained the DIA general ledger detail for the Community & Public Affairs, Group Reservations, and Learning & Audience Engagement expense accounts for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the studio and community engagement positions. We agreed the amount allocated to the expense reported in the preliminary 2023 Macomb County Art Institute Authority report prepared by the DIA.
- 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.

In order to complete the above, we recalculated the staff time expense allocation to Macomb County by inspecting data maintained in the DIA's group reservation system and internal departmental reports. We observed that the 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) In the group reservations department, there were nine trips booked to the DIA from Macomb County for the period from January 1, 2023 through December 31, 2023. 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, 2023 through December 31, 2023, \$966.12 was recorded for Macomb County.

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- ii) For the community engagement department, there were two community engagement manager positions and one community engagement programs manager 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. There are two community engagement managers whose time is allocated 75 percent to community partnerships. The total wages and fringes allocated for these positions were \$62,326.13, with \$20,775.38 allocated to Macomb County. Another community engagement programs manager's time is allocated 90 percent to community partnerships for wages from July 2023 through December 2023. The total wages and fringes allocated for this position were \$33,730.86, with \$15,741.07 allocated to Macomb County. The public affairs officer's time is allocated 60 percent to community partnerships. The total wages and fringes allocated for this position were \$43,526.21, with \$14,508.73 allocated to Macomb County. The total amount allocated to the community engagement department is \$139,583.20, with \$51,025.18 allocated to Macomb County.
- iii) In the studio programs department, there were 87 hours of studio staff hours dedicated to on-site workshops and 266 hours of studio staff hours dedicated to off-site workshops for Macomb County for the period from January 1, 2023 through December 31, 2023. The cost recorded for studio time is assigned by multiplying the number of county-specific staff hours by the average studio hourly salary and fringe rate. For the period from January 1, 2023 through December 31, 2023, \$2,632.66 was recorded for on-site workshops and \$4,858.27 was recorded for off-site work shops for Macomb County. For the studio programs department, there was one community arts coordinator 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 community arts coordinator's time is allocated 40 percent to studio programs, with 32 percent allocated to Macomb County. The total wages and fringes allocated for this position were \$15,374.55, with \$12,299.64 allocated to Macomb County. The total amount allocated to the studio programs department is \$49,220.85, with \$19,790.57 allocated to Macomb County.

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, 2023 through December 31, 2023. 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*

April 10, 2024

## Exhibit I

Item	Financial Row	Description	Location of Performance	Amount	Check No.	Invoice Number	Invoice Date	Vendor
1	6750	Bus Reimbursement for Pearl Lean Elementary 2/16/23	Warren	\$ 211.50	503915	631	2/16/2023	Warren Consolidated Schools
2	6750	Bus Reimbursement for Romeo High School 3/23/23	Romeo	\$ 333.28	503581	10501	4/13/2023	Romeo Community Schools
3	6750	Bus Reimbursement for Dakota High School 1/12/23	Macomb Township	\$ 867.00	502868	45597	1/17/2023	Trinity Transportation
4	6750	Bus Reimbursement for International Academy Macomb 1/5/23	Clinton Township	\$ 547.50	502868	91943556	1/17/2023	Trinity Transportation
5	6750	Bus Reimbursement for Washington Elementary 1/11/23	Romeo	\$2,000.00	502868	45598	1/17/2023	Trinity Transportation
6	6750	Bus Reimbursement for Peace Lutheran 1/17/23	Shelby Township	\$ 908.00	502868	45622	1/18/2023	Trinity Transportation
7	6750	Bus Reimbursement for Wyandot Elementary 3/28/23	Clinton Township	\$ 541.50	503495	22402	3/30/2023	Wyandot Middle School
8	6750	Bus Reimbursement for Wyandot Elementary 3/30/23	Clinton Township	\$ 566.10	503495	2240	3/31/2023	Wyandot Middle School
9	6750	Bus Reimbursement for Stevenson High School 3/30/23	Sterling Heights	\$ 562.50	503487	91956876	3/31/2023	Trinity Transportation
10	6750	Bus Reimbursement for Chiquito Bilinguals Montessori 4/4/23	Utica	\$1,122.00	503487	46699	4/6/2023	Trinity Transportation
11	6750	Bus Reimbursement for Merritt Academy 5/5/23	New Haven	\$ 521.79	503826	5052023	5/22/2023	Merritt Academy
12	6750	Bus Reimbursement for Bemis Jr. High 5/23/23	Sterling Heights	\$ 585.00	503810	91969802	5/24/2023	Trinity Transportation
13	6750	Bus Reimbursement for Black Elementary 5/10/23	Sterling Heights	\$ 508.50	503879	64191	6/8/2023	DHT Transportation
14	6750	Bus Reimbursement for L'Anse Creuse Middle School East 5/2/23	Clinton Township	\$ 785.10	503805	3026	6/12/2023	L'Anse Creuse Public Schools
15	6750	Bus Reimbursement for New Haven Elementary 6/1/23	New Haven	\$ 625.00	503807	06012023-NHCS	6/12/2023	New Haven Community Schools
16	6750	Bus Reimbursement for Hamilton Parsons 5/25/23	Romeo	\$ 621.08	503809	10597	6/13/2023	Romeo Community Schools
17	6750	Bus Reimbursement for Dakota High School 10/17/23	Macomb Township	\$1,330.00	504383	91996902	10/23/2023	Trinity Transportation
18	6750	Bus Reimbursement for Chiquito Bilinguals Montessori 10/18/23	Utica	\$ 568.00	504383	91997741	10/27/2023	Trinity Transportation
19	6750	Bus Reimbursement for Shelby Twp Library 11/2/23	Shelby Township	\$ 572.00	504496	92001068	11/10/2023	Trinity Transportation
20	6750	Bus Reimbursement for Montessori Stepping Stones 11/8/23	Mt. Clemens	\$ 672.00	504496	92001616	11/13/2023	Trinity Transportation
21	6750	Bus Reimbursement for Henry Ford II High School 11/15/23	Sterling Heights	\$ 598.80	504496	92002651	11/20/2023	Trinity Transportation
22	6750	Bus Reimbursement for Indian Hills Elementary 11/30/23	Washington	\$1,542.36	504724	92004766	12/1/2023	Trinity Transportation
23	6750	Bus Reimbursement for L'Anse Creuse Middle School East 10/10/23	Clinton Township	\$ 849.00	504736	3128	12/9/2023	L'Anse Creuse Public Schools
24	6750	Bus Reimbursement for Chippewa Valley High School 12/5/23	Clinton Township	\$ 672.00	504724	92006410	12/11/2023	Trinity Transportation
25	6750	Bus Reimbursement for Washington Elementary 12/11/23	Washington	\$1,237.00	504724	92007395	12/14/2023	Trinity Transportation

## Exhibit II

County	Category	Item	Financial		Description	Location of Performance	Amount	Check No.	Invoice Number	Invoice Date	Vendor
			Row								
Macomb	Seniors	1	6750		Bus Reimbursement for Romeo-Washington-Bruce Parks and Recreation Seniors 11/9/22	Romeo	\$1,250.00	1140038	23-056	3/29/2023	Premium Event Services
Macomb	Seniors	2	6750		Bus Reimbursement for Clinton Twp Senior Center 3/29/23	Clinton Township	\$1,250.00	1140038	23-062	4/3/2023	Premium Event Services
Macomb	Seniors	3	6750		Bus Reimbursement for Kawai Music Seniors 5/10/23	Shelby Township	\$1,150.00	1162316	23-097	5/11/2023	Premium Event Services
Macomb	Seniors	4	6750		Bus Reimbursement for Fraser Woods Senior Apartments 5/19/23	Fraser	\$1,775.00	1176141	23-108	6/1/2023	PremiumEvent Services
Macomb	Seniors	5	6750		Bus Reimbursement for St. Jane Frances De Chantal Seniors 6/22/23	Sterling Heights	\$1,250.00	1193770	23-145	6/30/2023	Premium Event Services
Macomb	Seniors	6	6750		Bus Reimbursement for Romeo-Washington-Bruce Parks and Recreation Seniors 7/20/23	Romeo	\$1,400.00	1208130	23-167	7/21/2023	Premium Event Services
Macomb	Seniors	7	6750		Bus Reimbursement for Clinton Twp Senior Center 8/10/23	Clinton Township	\$1,250.00	1227248	23-184	8/16/2023	Premium Event Services
Macomb	Seniors	8	6750		Bus Reimbursement for Clinton-Macomb Public Library 8/24/23	Clinton Township	\$1,250.00	1237289	23-191	8/30/2023	Premium Event Services
Macomb	Seniors	9	6750		Bus Reimbursement for Autumn Ridge Village Apartments Seniors 9/29/23	Sterling Heights	\$1,250.00	1264980	23-236	10/15/2023	Premium Event Services
Macomb	Seniors	10	6750		Bus Reimbursement for Knox Presbyterian Church Seniors 10/12/23	Harrison Township	\$ 925.00	1269289	23-235	10/15/2023	Premium Event Services
Macomb	Seniors	11	6750		Bus Reimbursement for Armada Senior Center 10/19/23	Armada	\$ 925.00	1271660	23-247	10/25/2023	Premium Event Services
Macomb	Seniors	12	6750		Bus Reimbursement for Hope Community Baptist Church Seniors 11/2/23	Sterling Heights	\$1,150.00	1306329	23-267	11/8/2023	Premium Event Services
Macomb	Seniors	13	6750		Bus Reimbursement for Cranberry Park at ShorePointe 10/5/23	St. Claire Shores	\$1,250.00	1306329	23-257	11/8/2023	Premium Event Services
Macomb	Seniors	14	6750		Bus Reimbursement for Clinton Township Senior Center 11/16/23	Clinton Township	\$1,250.00	1317085	24-103	12/22/2023	Premium Event Services
Macomb	Seniors	15	6750		Bus Reimbursement for Clinton-Macomb Public Library, South Branch Seniors 12/1/23	Clinton Township	\$1,250.00	1317085	24-103	12/22/2023	Premium Event Services



### Exhibit III

Item	Financial Row	Description	Location of Performance	Amount	Check No.	Invoice Number	Invoice Date	Vendor
1	6370	Saint Clair Shores Mural 2023	Saint Clair Shores	\$7,000.00	1140030	3-17-2023-0004154	4/3/2023	Haylie Mousseau
2	6370	2023 Macomb Twp PIPA Mural	Mt. Clemens	\$9,233.00	1240973	3-17-2023-0004153	4/5/2023	Alana Wynes
3	6410	Craypas Junior Artist 12 Set Oil pastels	Allocation to all 3 counties	\$ 124.67	503850	945014	6/13/2023	Dick Blick/Utrecht
4	6410	Mixed Media Paper Pad Sketchbook, 2 Pack, 60 Sheets	Allocation to all 3 counties	\$ 866.18	Credit Card	112-1998223-0287457	6/6/2023	Amazon
5	6440	Fujifilm Instax Wide Instant Films for Fuji Instax Wide 210 200 100 300, Pack of 5	Allocation to all 3 counties	\$ 131.19	Credit Card	112-5717778-1228246	6/27/2023	Amazon
6	6440	Recognition Panel Installation Services	Saint Clair Shores	\$1,325.00	1208125	10604	7/10/2023	ideation orange
7	6750	Recognition Panel Installation Services	New Haven	\$1,250.00	1297695	10731	11/27/2023	ideation orange
8	6750	Bus Reimbursement for Anton Art Center 1/3/23	Mt. Clemens	\$ 925.00	1074253	23-007	1/13/2023	Premium Event Services
9	6750	Bus Reimbursement for Macomb Cultural and Economic Partnership 2/4/23	Mt. Clemens	\$1,250.00	1108939	23-036	2/25/2023	Premium Event Services
10	6380	Bus Reimbursement for Macomb County Mental Health 6/27/23	Clinton Township	\$1,250.00	1198838	23-152	7/11/2023	Premium Event Services