

Independent Accountant's Report on Applying Agreed-upon Procedures

To the Detroit Institute of Arts
and the Board Members of the
Oakland County Art Institute Authority

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts (DIA) and the Oakland 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 Oakland County Residents," of the Art Institute Service Agreement between the Oakland 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 Oakland County Residents."

The Detroit Institute of Arts and the Oakland 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 Oakland 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 Oakland County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Oakland 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 Oakland 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."

To the Detroit Institute of Arts
and the Board Members of the
Oakland County Art Institute Authority

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

Transportation	\$105,441.66
Staff time - Group reservations, gallery teachers, education programs manager	\$122,785.14
Total school program spending	\$228,226.80
Service agreement	\$150,000.00
2023 variance	\$78,226.80

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Oakland 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 Oakland 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. Samples #1, #2, #3, #4, and #6 in Exhibit I were related to bus reimbursements during 2022 that were recorded in the Oakland 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 for the student curriculum-based tour program 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 Oakland 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 Oakland 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 Oakland County based on the DIA's methodology described below:

- i. In the group reservations department, there were 281 trips booked to the DIA from Oakland 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, \$30,164.51 was recorded for Oakland County.

To the Detroit Institute of Arts
 and the Board Members of the
 Oakland County Art Institute Authority

- ii. In the learning and audience engagement department, there were two education program 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 Oakland 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, 60 percent of the education program managers' wages and fringes was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes allocated for this position were \$80,178.52, with \$26,726.17 allocated to Oakland 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 Oakland 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 34.82 percent, or \$65,894.46, was allocated to Oakland County.

Section 2.4 (D) – Senior Programs

The contractual language reads as follows: “The DIA shall initiate a subsidized tour program for Oakland 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 2023 Oakland County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior program – Transportation, hospitality, other	\$94,664.30
Staff time – Group reservations	\$15,038.73
Total senior program spending	\$109,703.30
Service agreement	\$100,000.00
2023 variance	\$9,703.03

The procedures and the associated findings are as follows:

1) Senior Program

- a) We obtained the DIA general ledger detail for the Oakland 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 Oakland County Art Institute Authority report prepared by the DIA. We observed that the program expenses consisted of transportation and hospitality for senior museum program.
- b) We haphazardly selected a sample of 20 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. 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 observed there was no spending shortfall in 2023.

To the Detroit Institute of Arts
and the Board Members of the
Oakland County Art Institute Authority

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 account 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 Oakland 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 Oakland County by inspecting 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 Oakland County based on the DIA's methodology described below:

- i) In the group reservations department, there were 87 trips booked to the DIA from Oakland 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, \$9,339.19 was recorded for Oakland County.
- ii) In the Community Engagement Department, there were two education program 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 Oakland 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 program managers' wages and fringes was 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 Oakland 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 Oakland County.

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."

To the Detroit Institute of Arts
and the Board Members of the
Oakland County Art Institute Authority

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

Community partnership programs	\$107,507.47
Staff time - Community engagement, group reservations, public programming, studio	\$52,650.04
Total investment	\$160,157.51
Service agreement	\$300,000.00
2023 variance	(\$139,842.49)

The procedures and the associated findings are as follows:

1) Community Partnership Programs

- a) We obtained the DIA general ledger detail for the Oakland County expenses related to community programs, including Partners in Public Art, Inside | Out, and 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 Oakland 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. 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 recalculated a spending shortfall of \$139,842.49 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 staff time for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the community engagement positions. We compared the amount allocated to the expense reported in the preliminary 2023 Oakland 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. No exceptions were identified.

In order to complete the above, we recalculated the staff time expense allocation to Oakland County by inspecting 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 staff time expense allocation to Oakland County based on the DIA's methodology described below:

- i) In the group reservations department, there were 23 trips booked to the DIA from Oakland 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, \$2,468.98 was recorded for Oakland County.

To the Detroit Institute of Arts
and the Board Members of the
Oakland County Art Institute Authority

- ii) For the community engagement department, there were three community engagement manager positions and one public affairs officer whose wages and fringes were partially allocated to the county of Oakland, Michigan under the community collaborations section of the service agreement with the Oakland 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 Oakland County. Another community engagement manager's time is allocated 90 percent to community partnerships for wages for the period from July 2023 through December 2023. The total wages and fringes allocated for this position were \$33,730.86, with \$3,373.09 allocated to Oakland 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 Oakland County. The total amount allocated to the community engagement department is \$139,583.20, with \$38,657.20 allocated to Oakland County.
- iii) In the studio department, there were 171 hours of studio staff hours dedicated to onsite workshops and 346 hours of studio staff hours allocated to offsite workshops for Oakland County for the period from January 1, 2023 through December 31, 2023. The costs recorded for studio time are 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, \$5,204.45 was recorded for onsite workshops and \$6,319.41 was recorded for offsite workshops for Oakland County. The total amount recorded to the studio department is \$11,523.86 for Oakland County.

We were engaged by the DIA and the Oakland 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 Oakland County Residents," of the Art Institute Service Agreement between the Oakland 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 Oakland 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 Oakland 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 9, 2024

Exhibit I

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for International Academy East 6/8/22	Troy	\$ 892.00	503576	TRNS000069	6/14/2022	Troy School District
2	6750	Bus Reimbursement for Walled Lake Northern High School 10/19/22	Walled Lake	\$ 908.00	503568	44422	10/20/2022	Trinity Transportation
3	6750	Bus Reimbursement for Holy Name 10/26/22	Birmingham	\$ 1,053.00	503813	Inv-01400	11/30/2022	Holy Name Parish
4	6750	Bus Reimbursement for Milford High School 11/3/22	Milford	\$ 1,160.00	502877	NOV3-22 MHS H	11/3/2022	Milford High School
5	6750	Bus Reimbursement for Lakeland High School 1/6/23	White Lake	\$ 980.00	502958	DIA004	1/25/2023	Huron Valley Schools
6	6750	Bus Reimbursement for Walnut Creek 12/21/22	West Bloomfield	\$ 925.00	502870	AR002083	1/31/2023	Walled Lake Schools
7	6750	Bus Reimbursement for Aim High School 3/24/23	Farmington Hills	\$ 1,750.00	503782	7145	2/16/2023	Aim High School
8	6750	Bus Reimbursement for Walled Lake Northern High School 4/6/23	Walled Lake	\$ 2,000.00	503489	WLN040623	4/10/2023	Walled Lake Consolidated Schools
9	6750	Bus Reimbursement for Gill Elementary 4/18/23	Farmington	\$ 1,147.50	503823	AR105266	4/27/2023	Farmington Public Schools
10	6750	Bus Reimbursement for International Technology Academy 5/2/23	Pontiac	\$ 1,125.00	503810	91966010	5/9/2023	Trinity Transportation
11	6750	Bus Reimbursement for Oak Valley 5/19/23	Commerce Township	\$ 1,495.00	503869	A0000020	5/22/2023	Huron Valley Schools
12	6750	Bus Reimbursement for Springfield Plains Elementary 1/13/23	City of the Village of Clarkston	\$ 2,000.00	503770	53023	5/30/2023	Clarkston Community Schools
13	6750	Bus Reimbursement for North Sashabaw Elementary 5/23/23	Independence Charter Twp.	\$ 1,000.00	503770	53023	5/30/2023	Clarkston Community Schools
14	6750	Bus Reimbursement for Bailey Lake Elementary 5/23/23	City of the Village of Clarkston	\$ 2,000.00	503770	53023	5/30/2023	Clarkston Community Schools
15	6750	Bus Reimbursement for Bloomfield Hills High School 9/19/23	Bloomfield Hills	\$ 1,348.88	504448	091923BHHS	10/31/2023	Bloomfield Hills Schools
16	6750	Bus Reimbursement for Warner Middle School 10/31/23	Farmington Hills	\$ 1,344.00	504496	91999779	11/1/2023	Trinity Transportation
17	6750	Bus Reimbursement for Orchard Lake Saint Mary's 11/8/23	Orchard Lake	\$ 1,336.00	504496	92001612	11/13/2023	Trinity Transportation
18	6750	Bus Reimbursement for Academy of the Sacred Heart 11/14/23	Bloomfield Hills	\$ 1,186.00	504496	92002649	11/20/2023	Trinity Transportation
19	6750	Bus Reimbursement for Anderson Middle School 11/17/23	Berkley	\$ 1,200.00	504496	92003130	11/21/2023	Trinity Transportation
20	6750	Bus Reimbursement for International Academy West 10/12/23	White Lake	\$ 1,206.25	504720	A0000038	12/1/2023	Huron Valley Schools
21	6750	Bus Reimbursement for Northwood Elementary 11/17/23	Royal Oak	\$ 1,349.47	504735	A0000999	12/8/2023	Royal Oak Schools
22	6750	Bus Reimbursement for Bloomfield International Academy 10/24/23	Bloomfield Hills	\$ 1,997.50	504588	A0003628	11/8/2023	Bloomfield Hills School
23	6750	Bus Reimbursement for Aim High School 11/17/23	Farmington Hills	\$ 1,606.00	504565	7312	11/28/2023	Aim High School
24	6750	Bus Reimbursement for University Hills Elementary 12/11/23	Rochester	\$ 1,197.60	504724	92007386	12/14/2023	Trinity Transportation
25	6750	Bus Reimbursement for Oakside Scholars Charter Academy 12/13/23	Waterford Township	\$ 1,150.00	504724	92007479	12/14/2023	Trinity Transportation

Exhibit II

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for Center for Active Adults 1/13/23	South Lyon	\$ 1,250.00	1099336	23-020	2/2/2023	Premium Event Services
2	6750	Bus Reimbursement for Royal Oak Senior Center 1/19/23	Royal Oak	\$ 925.00	1088262	23-022	2/2/2023	Premium Event Services
3	6750	Bus Reimbursement for Center for Active Adults 2/15/23	South Lyon	\$ 1,250.00	1108939	23-038	2/25/2023	Premium Event Services
4	6750	Bus Reimbursement for City of Auburn Hills Senior Services 2/16/23	Auburn Hills	\$ 925.00	1108939	23-037	2/25/2023	Premium Event Services
5	6750	Bus Reimbursement for Commerce United Methodist Church 1/5/23	Commerce Township	\$ 1,250.00	1112080	23-043	3/6/2023	Premium Event Services
6	6750	Bus Reimbursement for Osiwala Financial Group Seniors 5/4/23	Troy	\$ 1,250.00	1158637	23-093	5/10/2023	Premium Event Services
7	6750	Bus Reimbursement for City of Novi Seniors 5/11/23	Novi	\$ 1,250.00	1162316	23-098	5/11/2023	Premium Event Services
8	6750	Bus Reimbursement for Troy Senior Center 5/9/23	Troy	\$ 1,250.00	1162316	23-096	5/11/2023	Premium Event Services
9	6750	Bus Reimbursement for Saint Joseph Catholic Church Seniors 6/1/23	Lake Orion	\$ 1,250.00	1179927	23-121	6/8/2023	Premium Event Services
10	6750	Bus Reimbursement for Faith Lutheran Church Seniors 6/15/23	Troy	\$ 1,150.00	1192337	23-143	6/28/2023	Premium Event Services
11	6750	Bus Reimbursement for Center for Active Adults 6/15/23	South Lyon	\$ 1,250.00	1213899	23-165	7/27/2023	Premium Event Services
12	6750	Bus Reimbursement for Imperial Senior Living 8/22/23	Southfield	\$ 1,250.00	1246551	23-201	9/7/2023	Premium Event Services
13	6750	Bus Reimbursement for Baldwin House - Hazel Park 10/4/23	Hazel Park	\$ 1,250.00	1299344	23-237	10/15/2023	Premium Event Services
14	6750	Bus Reimbursement for Wixom Senior Center 10/24/23	Wixom	\$ 1,250.00	1271660	23-246	10/25/2023	Premium Event Services
15	6750	Bus Reimbursement for Highland Adult Activity Center 10/26/23	Highland	\$ 1,400.00	1275303	23-250	10/25/2023	Premium Event Services
16	6750	Bus Reimbursement for Oak Park Seniors 11/1/23	Oak Park	\$ 1,250.00	1313738	23-264	11/8/2023	Premium Event Services
17	6750	Bus Reimbursement for Christ Our Light Catholic Church Seniors 10/4/23	Troy	\$ 1,850.00	1306329	23-256	11/8/2023	Premium Event Services
18	6750	Bus Reimbursement for Fox Run Senior Community 11/8/23	Novi	\$ 1,250.00	1278691	23-262	11/8/2023	Premium Event Services
19	6750	Bus Reimbursement for Oak Park Seniors 12/6/23	Oak Park	\$ 1,325.00	1313738	24-104	12/22/2023	Premium Event Services
20	6750	Bus Reimbursement for Auburn Hills Community Center Seniors 12/20/23	Auburn Hills	\$ 1,150.00	1317085	24-106	12/22/2023	Premium Event Services

Exhibit III

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6380	Event Sponsorship 2023 Arts, Beats & Eats Festival	Royal Oak	\$29,000.00	504036	7-9-2013-0000128	6/8/2023	Jennifer Sutton
2	6380	Jewish Book Fair	West Bloomfield	\$ 6,500.00	504456	9-14-2022-0003959	10/19/2023	Brian Siegul
3	6410	U.S. Art Supply 5.5" x 8.5" Mixed Media Paper Pad Sketchbook, 2 Pack, 60 Sheets	Allocation to all 3 counties	\$ 865.91	Credit Card	112-1998223-0287457	6/6/2023	Amazon
4	6410	Color Pencils Set For Kid (2 Sets) - Short Fat Triangle Pencils for Kids	Allocation to all 3 counties	\$ 233.17	Credit Card	112-4926285-9943442	6/6/2023	Amazon
5	6440	Consulting, Design or Aquisition Setup System Signage Digital vinyl prints	Allocation to all 3 counties	\$ 448.02	1307025	21972	12/4/2023	BSC / DPS
6	6440	Square Button - 2"	Allocation to all 3 counties	\$ 393.33	504666	11990472	12/5/2023	4 imprint
7	6750	56 PAX for Troy ESL Adults	Troy	\$ 1,250.00	1108939	23-035	2/25/2023	Premium Event Services
8	6750	40 PAX for FAR Therapeutic Arts	Birmingham	\$ 1,150.00	1227248	23-183	8/16/2023	Premium Event Services
9	6750	56 PAX for Troy ESL Adults	Troy	\$ 1,250.00	1264980	23-230	10/15/2023	Premium Event Services
10	6750	56 PAX Motor for Troy ESL Adults	Troy	\$ 1,250.00	1306329	23-258	11/8/2023	Premium Event Services