

## 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, 2024 through December 31, 2024. 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 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 - Item B Student Services and Curriculum Development
- Section 2.4 - Item D Senior Services
- Section 2.4 - Item E Community Collaborations with Local Artists Organizations and Macomb Cities, Townships, and Villages

According to the 2024 Macomb County Art Institute Authority report prepared by the DIA, total spending on all programs mentioned above was as follows:

Total spending	\$568,214
Service agreement annual commitment	\$275,000
Total 2024 variance	\$293,214

### Section 2.4 - Item B Student Services and Curriculum Development

The contractual language reads as follows: "The DIA will set aside an annual transportation and programming allocation of at least \$75,000 to support the In-Museum Field Trip and In-School K-12 Programs for Macomb County schools, which may be used to fund transportation, materials, staff, mileage, contracts, and other program costs, with the goal of serving 8,000 Macomb County students."

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According to the 2024 Macomb County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

School programs	\$88,858
Staff time	\$92,213
Total K-12 school program investment	\$181,071
Service agreement	\$75,000
2024 variance	\$106,071

The procedures and the associated findings are as follows:

1. School programs

- a. We obtained the DIA general ledger detail for the Macomb County expense related to K-12 Programs and pilot of the In-School K-12 Program for the period from January 1, 2024 through December 31, 2024 and agreed the amount to the expense reported in the 2024 Macomb County Art Institute Authority report prepared by the DIA.
- b. We haphazardly selected a sample of 25 transactions and agreed the amount recorded in the general ledger to the related invoice or other supporting documentation, as identified in Exhibit I. Sample #21 was a bus reimbursement that took place in Oakland County that was recorded to Macomb County. We observed the invoice for Sample #21 pertained to an Oakland County trip for which the vendor confirmed the address of a location with a similar name in Macomb County. We noted no other exceptions.

2. Staff time

- a. We obtained the DIA general ledger detail for the staff time expense accounts for the period from January 1, 2024 through December 31, 2024 and agreed the amount to the expense reported in the Macomb County Art Institute Authority report.
- b. We agreed the amounts reported in the general ledger for total staff time expenses to the payroll records maintained by the DIA. No exceptions were identified.
- c. We obtained the DIA's staff allocation calculation prepared by the DIA and obtained data maintained in the group reservation system and internal departmental reports to observe the allocation methodologies used. We observed that:
  - i. In the group reservations department, 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, 2024 through December 31, 2024, \$20,593 was recorded for Macomb County.
  - ii. In the learning and audience engagement department, there was one education program manager position whose wages and fringes were partially allocated to the counties of Macomb, Oakland, and Wayne, 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, 2024 through December 31, 2024, 80 percent of the education program managers' wages and fringes were allocated to the counties of Macomb, Oakland, and Wayne, Michigan. The total wages and fringes allocated for this position were \$59,629, with \$19,876 allocated to Macomb County.

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- iii. Gallery teacher positions had wages and fringes allocated to the counties of Macomb, Oakland, and Wayne, Michigan under the student services and 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 Macomb, Oakland, and Wayne, Michigan based on the percentage of school group tours per county during the period from January 2024 through December 2024 compared to total school tours. For the period from January 1, 2024 through December 31, 2024, \$192,002 of the gallery teachers' wages and fringes expenses were allocated to the counties of Macomb, Oakland, and Wayne, Michigan. Of the \$192,002, approximately 17.14 percent, or \$32,910, was allocated to Macomb County.
- iv. In-School Program staff had wages and fringes allocated to the counties of Macomb, Oakland, and Wayne, Michigan under the student services and curriculum development section of the service agreement with the Macomb County Art Institute Authority. In-School Program staff wages and fringe benefits were split evenly amongst the counties of Macomb, Oakland, and Wayne, Michigan during the period from January 2024 through December 2024. For the period from January 1, 2024 through December 31, 2024, \$55,096 of the In-School program staffs' wages and fringes expenses was allocated evenly between the counties of Macomb, Oakland, and Wayne, Michigan. Of the \$55,096, \$18,365 was allocated to Macomb County.
- v. In the studio programs department, there were 15 hours of studio staff hours dedicated for Macomb County for the period from January 1, 2024 through December 31, 2024. 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, 2024 through December 31, 2024, \$469 was recorded for Macomb County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified.
- e. We obtained a listing of the In-School experiences conducted during the period from January 1, 2024 through December 31, 2024.

#### **Section 2.4 - Item D Senior Services**

The contractual language reads as follows: "The DIA will set aside a \$50,000 annual allocation to support senior programming for Macomb County residents, which may be used to fund transportation, staff, refreshments, and other program costs, with the goal of at least thirty-five visits."

According to the 2024 Macomb County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior programs	\$75,351
Staff time	\$18,832
Total senior programs investment	\$94,183
Service agreement	\$50,000
2024 variance	\$44,183

The procedures and the associated findings are as follows:

- 1. Senior programs
  - a. We obtained the DIA general ledger detail for the Macomb County expenses related to senior programs for the period from January 1, 2024 through December 31, 2024 and agreed the amount to the expense reported in the 2024 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.

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- 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. No exceptions were identified.

2. Staff time

- a. We obtained the DIA general ledger detail for the staff time expense accounts for the period from January 1, 2024 through December 31, 2024 and agreed the amount to the expense reported in the Macomb 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. No exceptions were identified.
- c. We obtained the DIA's staff allocation calculation prepared by the DIA and obtained data maintained in the group reservation system and internal departmental reports to observe the allocation methodologies used. We observed that:
  - i. In the group reservations department, 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, 2024 through December 31, 2024, \$5,461 was recorded for Macomb County.
  - ii. In the community engagement and education programs departments, there were three community engagement manager positions and one volunteer development manager whose wages and fringes were partially allocated to the counties of Macomb, Oakland, and Wayne, 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, 2024 through December 31, 2024, 5 percent of the community engagement managers' and the volunteer development manager's wages and fringes were allocated to the counties of Macomb, Oakland, and Wayne, Michigan. The total wages and fringes allocated for these positions were \$31,137, with \$10,379 allocated to Macomb County.
  - iii. In the public programming department, staff hours are tracked by program and allocated evenly between the counties of Macomb, Oakland, and Wayne, Michigan. For the period from January 1, 2024 through December 31, 2024, total staff hours allocated were \$8,976, with \$2,992 allocated to Macomb County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified.

**Section 2.4 - Item E Community Collaborations with Local Artists Organizations and Macomb Cities, Townships, and Villages**

The contractual language reads as follows: "The DIA will set aside a \$150,000 annual allocation to support community partnership programs for Macomb County residents which may be used to fund transportation, staff, contracts, and other program costs."

According to the 2024 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community partnership programs	\$158,297
Staff time	\$134,663
Total community partnership investment	\$292,960
Service agreement	\$150,000
2024 variance	\$142,960

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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 for the period from January 1, 2024 through December 31, 2024 and agreed the amount to the expense reported in the 2024 Macomb County Art Institute Authority report prepared by the DIA.
- b. We haphazardly selected a sample of 15 transactions and agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for the sample of transactions, as identified in Exhibit III. We observed Sample #1 was an invoice for catering services, which was assigned to each county by invoice line item, which is a different methodology than other similar invoices for which the total is evenly allocated between the three counties. No exceptions were identified.

2. Staff time

- a. We obtained the DIA general ledger detail for the staff time expense accounts for the period from January 1, 2024 through December 31, 2024 and agreed the amount allocated to the expense reported in the 2024 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.
- c. We obtained the DIA's staff allocation calculation prepared by the DIA and obtained data maintained in the group reservation system and internal departmental reports to observe the allocation methodologies used. We observed that:
  - i. In the group reservations department, 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, 2024 through December 31, 2024, \$1,479 was recorded for Macomb County.
  - ii. For the community engagement and studio departments, there were three community engagement manager positions, one education program manager, one community engagement programs manager, one public affairs officer, and one community arts coordinator whose wages and fringes were partially allocated to the Macomb County under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. For the three community engagement managers, time is allocated 85 percent to community partnerships. The total wages and fringes allocated for these positions were \$98,853, with \$32,951 allocated to Macomb County. The community engagement programs manager's time is allocated 100 percent to community partnerships for wages from January 2024 through December 2024. The total wages and fringes allocated for this position were \$82,010, with \$24,603 allocated to Macomb County. The education program manager's time is allocated 90 percent to community partnerships. The total wages and fringes allocated for this position were \$61,278, with \$20,426 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 \$47,615, with \$15,871 allocated to Macomb County. The community arts coordinator's time is allocated 45 percent to community partnerships. The total wages and fringes allocated for this position were \$21,723, with \$7,241 allocated to Macomb County.

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- iii. In the studio programs department, there were 36 hours of studio staff hours dedicated to on-site community group workshops and 33 hours of studio staff hours dedicated to on-site educator professional development events for Macomb County for the period from January 1, 2024 through December 31, 2024. 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, 2024 through December 31, 2024, \$1,127 was recorded for community group workshops and \$1,032 was recorded for educator professional development events from Macomb County. There were 276 hours of studio staff hours dedicated to off-site community group workshops for Macomb County for the period from January 1, 2024 through December 31, 2024. The cost recorded for studio time is assigned by multiplying the number of county-specific staff hours by the average studio assistant hourly salary and fringe rate. For the period from January 1, 2024 through December 31, 2024, \$5,452 was recorded for off-site community group workshops for Macomb County.
  - iv. In the directors office, there was one administrative assistant whose time was allocated 60 percent to community partnerships. The administrative assistant's time was allocated evenly between the three counties of Macomb, Oakland, and Wayne. The total wages and fringes allocated for this position were \$24,274, with \$8,091 allocated to Macomb County.
  - v. In the marketing department, there was one marketing manager, one public relations coordinator, and various community partnerships wages allocated to the counties of Macomb, Oakland, and Wayne, Michigan. The marketing manager's time was allocated 30 percent to community programs. The public relations coordinator's time was allocated 60 percent to community partnerships. The marketing manager's and the public relations coordinator's times were allocated evenly between the three counties of Macomb, Oakland, and Wayne, Michigan. The total wages and fringes allocated for this position were \$32,212, with \$10,771 allocated to Macomb County. The community partnership wages were allocated based on staff time charged to each county. The total wages and fringes allocated for these positions were \$14,271, with \$5,619 allocated to Macomb County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified.

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 (AICPA). 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, 2024 through December 31, 2024. 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.

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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 those specified parties.

*Plante & Moreau, PLLC*

Southfield, Michigan  
April 29, 2025

## Exhibit I

Item	Description	Location of Performance	Amount	Invoice Date	Vendor
1	Bus Reimbursement for Stevenson High School 1/11/24	Utica	1,536.00	1/12/2024	Trinity Transportation
2	Bus Reimbursement for Amanda Moore Elementary 1/26/24	Romeo	1,330.00	1/29/2024	Trinity Transportation
3	Bus Reimbursement for Muneer Academy 2/2/24	Warren	1,000.00	2/8/2024	Trinity Transportation
4	Bus Reimbursement for Heritage Junior High 3/8/24 - Bus 1&2	Sterling Heights	1,196.00	3/12/2024	Trinity Transportation
5	Bus Reimbursement for Hevel Elementary 2/1/24	Washington	846.61	2/13/2024	Romeo Community Schools
6	Bus Reimbursement for Holden Elementary 3/7/24	Warren	206.10	3/7/2024	Warren Consolidated Schools
7	Bus Reimbursement for St. Thecla 3/13/24	Clinton Township	500.00	3/19/2024	Trinity Transportation
8	Bus Reimbursement for Lean Elementary 3/20/24	Warren	431.10	3/20/2024	Warren Consolidated Schools
9	Bus Reimbursement for Eaton Academy 2/15/24	Eastpointe	480.00	3/20/2024	DHT Transportation
10	As You Like It - May 2024 Performances	Allocation to all counties	12,002.40	2/1/2024	Shakespeare in Detroit
11	Ten 30 x 40 Inch Canvas Prints and Test Strips	Allocation to all counties	833.50	1/26/2024	Tim Thayer
12	Mounting Reproductions of Artwork - 10/11/2024	Allocation to all counties	833.25	10/11/2024	John Rowland Workshop
13	Union Premium Foam Board 18 x 24 x 3/16" 10-Pack : Matte Finish High-Density	Allocation to all counties	342.27	10/2/2024	Amazon
14	Cotton Sheeting Natural Economy Tote - 12-1/2" x 12"	Allocation to all counties	659.80	1/19/2024	4imprint
15	As You Like It - May 2024 Performances	Allocation to all counties	1,333.60	5/24/2024	Shakespeare in Detroit
16	Hamid Rahmanian's Song of the North - Oct 2024	Allocation to all counties	6,559.44	10/21/2024	Elsie Management Inc
17	Mounting Reproductions of Artwork - 10/11/2024	Allocation to all counties	133.32	10/11/2024	John Rowland Workshop
18	Various Art Supplies Including Foam Boards, Displays, Portfolio Cases, etc.	Allocation to all counties	298.30	10/2/2024	Amazon
19	Bus Reimbursement for Belleview Elementary 6/4/24	Eastpointe	480.00	7/15/2024	DHT Transportation
20	Bus Reimbursement for Chiquito Bilinguals Montessori 10/16/24	Utica	568.00	10/21/2024	Trinity Transportation
21	Bus Reimbursement for Our Lady Queen of Martyr's 10/23/24	Beverly Hills	950.00	10/24/2024	Trinity Transportation
22	Bus Reimbursement for L'Anse Creuse High School North 10/18/24	Macomb Township	540.52	11/5/2024	L'Anse Creuse Public Schools
23	Bus Reimbursement for Jefferson Middle School 11/7/24	Saint Clair Shores	475.00	11/12/2024	Trinity Transportation
24	Bus Reimbursement for Arts Academy in the Woods 12/6/24	Fraser	950.00	12/11/2024	Trinity Transportation
25	Bus Reimbursement for Utica High School 12/10/24	Utica	665.00	12/17/2024	Trinity Transportation



## Exhibit II

Item	Description	Location of Performance	Amount	Invoice Date	Vendor
1	Bus Reimbursement for St. Clair Shores Cultural Committee Seniors 3/14/24	Saint Clair Shores	1,325.00	3/20/2024	Premium Event Services
2	Bus Reimbursement for Clinton Township Senior Center 3/28/24	Clinton Township	1,325.00	4/7/2024	Premium Event Services
3	Bus Reimbursement for Clinton-Macomb Public Library Seniors 4/24/24	Clinton Township	1,325.00	4/29/2024	Premium Event Services
4	Bus Reimbursement for St. Jane Frances De Chantal Catholic Church Seniors 5/2/24	Sterling Heights	1,325.00	5/20/2024	Premium Event Services
5	Bus Reimbursement for Kawai Music Seniors 6/5/24	Shelby Township	1,325.00	6/10/2024	Premium Event Services
6	Bus Reimbursement for Shepherd's Gate Lutheran Church Seniors 6/26/24	Shelby Township	1,325.00	7/8/2024	Premium Event Services
7	Cookie Delivery - Melodies at the Museum	Allocation to all counties	1,296.24	4/1/2024	Culinaire
8	Melodies at the Museum 7/25/24	Allocation to all counties	666.60	7/26/2024	Aaron Lewis
9	Djanguphonique - Melodies at the Museum - 9/26/2024	Allocation to all counties	833.25	9/26/2024	Great Lakes Performing Artist Associates
10	Melodies at the Museum Oyster Princess with Dave Drazin - 11/21/2024	Allocation to all counties	572.09	11/25/2024	Culinaire
11	Bus Reimbursement for Clinton Township Senior Center 9/12/24	Clinton Township	1,325.00	9/30/2024	Premium Event Services
12	Bus Reimbursement for Eastpointe Memorial Library 9/26/24	Eastpointe	1,550.00	9/30/2024	Premium Event Services
13	Bus Reimbursement for Senior's of New Baltimore 10/15/24	New Baltimore	1,450.00	10/17/2024	Premium Event Services
14	Bus Reimbursement for Clinton-Macomb Public Library, South Branch Seniors 11/1/24	Clinton Township	1,325.00	11/6/2024	Premium Event Services
15	Bus Reimbursement for Senior's of New Baltimore 11/19/24	New Baltimore	1,325.00	12/2/2024	Premium Event Services

### Exhibit III

Item	Description	Location of Performance	Amount	Invoice Date	Vendor
1	Catering Services - Inside   Out Orientation - 3/13/2024	Allocation to all counties	485.00	3/19/2024	Culinaire
2	MKM Pottery Tools	Allocation to all counties	5.66	4/23/2024	Amazon
3	Various Art Supplies and Vinyl Wraps	Allocation to all counties	135.67	4/30/2024	J.P.Morgan
4	2024 Center Line PIPA Designs	Center Line	500.00	3/14/2024	Wendy Popko
5	2024 Clinton Township PIPA Designs	Clinton Township	500.00	4/11/2024	Tatum Lorway
6	Two Sets of Ten Metallic Marker Pens	Allocation to all counties	21.98	6/17/2024	Amazon
7	2024 Clinton Township PIPA Mural	Clinton Township	10,000.00	6/17/2024	Tatum Lorway
8	2024 Center Line PIPA Mural	Center Line	10,000.00	5/29/2024	Wendy Popko
9	2024 Harrison Twp PIPA Mural	Harrison Township	10,000.00	8/21/2024	Pat Perry
10	2024 Harrison Twp PIPA Mural	Harrison Township	10,000.00	8/21/2024	Pat Perry
11	Catering Services - Ofrendas Educator Workshop - 10/4/2024	Allocation to all counties	393.00	10/6/2024	Culinaire
12	PIPA Mural Recognition Panel	Center Line / Mount Clemens	1,250.00	10/22/2024	Ideation Orange
13	Two Sets of 260 Piece Silver Eye Hooks	Allocation to all counties	5.99	10/3/2024	Amazon
14	Bus Reimbursement for Hmong Tri-County Org 6/22/24	Sterling Heights	1,575.00	7/12/2024	Premium Event Services
15	Bus Reimbursement for Shelby Township Library 8/30/24	Shelby Township	598.00	9/3/2024	Trinity Transportation