

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, 2024 through December 31, 2024. 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 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 C K-12 Teacher Professional Development, Item E Community Collaborations with Local Artists Organizations and Oakland Cities, Townships, and Villages

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

Total spending	\$886,967
Service agreement annual commitment	\$800,000
Total 2024 variance	\$86,967

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 \$150,000 to support the In-Museum Field Trip and In-School K-12 Programs for Oakland County schools, which may be used to fund transportation, materials, staff, mileage, contracts, and other program costs, with the goal of serving 16,000 Oakland County students."

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

School programs	\$167,528
Staff time	\$132,283
Total K-12 school program investment	\$299,811
Service agreement	\$150,000
2024 variance	\$149,811

The procedures and the associated findings are as follows:

1. School programs

- a. We obtained the DIA general ledger detail for the Oakland 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 Oakland 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. Based on the service date included on the invoices obtained, Samples #8 and #10 were related to bus reimbursements during 2023 that were recorded in the Oakland County expense account in 2024 and not accrued for in the year ended December 31, 2023. We noted no exceptions or other timing differences.

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 Oakland 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, \$35,383 was recorded for Oakland 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 Oakland 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, Wayne, Michigan. The total wages and fringes allocated for this position were \$59,629, with \$19,876 allocated to Oakland 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 Oakland 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 29.45 percent, or \$56,546, was allocated to Oakland 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 Oakland 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 In-School Program staff 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 Oakland County.
- v. In the studio programs department, there were 67.50 hours of studio staff hours dedicated for Oakland 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, \$2,113 was recorded for Oakland County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Oakland 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 \$100,000 annual allocation to support senior programming for Oakland County residents, which may be used to fund transportation, staff, refreshments, and other program costs, with the goal of at least sixty visits."

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

Senior programs	\$178,125
Staff time	\$27,820
Total senior programs investment	\$205,945
Service agreement	\$100,000
2024 variance	\$105,945

The procedures and the associated findings are as follows:

- 1. Senior programs
 - a. We obtained the DIA general ledger detail for the Oakland 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 Oakland 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 Oakland 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, \$14,449 was recorded for Oakland 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 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, 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 Oakland 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 Oakland County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified.

Section 2.4 - Item C K-12 Teacher Professional Development, Item E Community Collaborations with Local Artists Organizations and Oakland Cities, Townships, and Villages

The contractual language reads as follows: "The DIA will set aside a \$550,000 annual allocation to support community partnership programs for Oakland County residents which may be used to fund transportation, staff, contracts, Teacher Professional Development, catering, and other program costs. Up to 20 percent of this annual allocation can be used to fund promotion and marketing of millage benefits for Oakland County residents."

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

Community partnership programs	\$236,761
Staff time	\$144,450
Total community partnership investment	\$381,211
Service agreement	\$550,000
2024 variance	\$(168,789)

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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 Oakland 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 Oakland 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 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.
- 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, \$2,162 was recorded for Oakland County.

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- ii. For the community engagement and studio departments, there were three community engagement manager positions, one community engagement programs manager, one education program manager, one public affairs officer, and one community arts coordinator whose wages and fringes were partially allocated to the Oakland County under the community collaborations section of the service agreement with the Oakland 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 Oakland 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 Oakland 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 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 \$47,615, with \$15,872 allocated to Oakland 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 Oakland County.
- iii. In the studio programs department, there were 144 hours of studio staff hours dedicated to on-site community group workshops, 60 hours of studio staff hours dedicated to on-site educator professional development events, and 38 hours of studio staff hours dedicated to on-site Minds on Art (MOA) sessions for Oakland 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, \$4,507 was recorded for community group workshops, \$1,878 was recorded for educator professional development events, and \$1,174 was recorded for MOA sessions from Oakland County. There were 398 hours of studio staff hours dedicated to off-site community group workshops for Oakland 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, \$7,876 was recorded for off-site community group workshops for Oakland 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, Michigan. The total wages and fringes allocated for this position were \$24,274, with \$8,091 allocated to Oakland 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 Oakland 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 \$6,898 allocated to Oakland County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified.
- e. We compared the detail of expenses funding promotion and marketing of millage benefits and compared to total expenses for community partnership programs. We observed that \$19,588, or 5.1 percent, of total community partnership expenses related to marketing.

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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 (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 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, 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 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 those specified parties.

Plante & Moran, PLLC

Southfield, Michigan
April 10, 2025

Exhibit I

Item	Description	City of Performance	Amount	Invoice Date	Vendor
1	Cotton Sheeting Natural Economy Tote - 12-1/2" x 12"	Allocation to all counties	659.60	1/19/2024	4imprint
2	Archival Canvas Prints and Test Strips	Allocation to all counties	833.25	1/26/2024	Tim Thayer
3	As You Like It - May 2024 Performances	Allocation to all counties	1,333.20	5/24/2024	Shakespeare In Detroit
4	Hamid Rahmanian's Song of the North - Oct 2024	Allocation to all counties	6,559.44	10/21/2024	Elsie Management, Inc.
5	12 Optimax Clear Storage Bins	Allocation to all counties	108.01	11/5/2024	Amazon
6	Bus Reimbursement for Kurtz Elementary 1/10/24	Highland	776.58	1/10/2024	Huron Valley Schools Field Trip
7	Bus Reimbursement for Mercy high School 1/11/24	Farmington Hills	668.00	1/12/2024	Trinity Transportation
8	Bus Reimbursement for North Hills Middle School 10/10/23	Bloomfield Hills	713.08	2/19/2024	Bloomfield Hills Schools
9	Bus Reimbursement for Meadowbrook Elementary 2/24/24	Rochester	486.36	2/29/2024	Rochester Community Schools
10	Bus Reimbursement for John Page Middle School 11/2/23	Madison Heights	157.84	3/4/2024	Lamphere Schools
11	Bus Reimbursement for Novi Woods Elementary 3/6/24	Novi	1,732.08	3/12/2024	Trinity Transportation
12	Bus Reimbursement for Upton Elementary 2/5/24	Royal Oak	480.00	3/20/2024	DHT Transportation
13	Bus Reimbursement for Kenwood Elementary 3/6/24	Clawson	240.00	3/26/2024	DHT Transportation
14	Bus Reimbursement for Conant Elementary 2/23/24	Bloomfield Hills	674.44	4/5/2024	Bloomfield Hills Schools
15	Bus Reimbursement for the Montessori School Rochester 4/12/24	Rochester Hills	752.00	4/15/2024	Trinity Transportation
16	Bus Reimbursement for Baker Middle School 3/14/24	Troy	722.90	5/7/2024	Troy School District
17	Bus Reimbursement for ATA Pontiac 4/9/24	Pontiac	352.50	5/10/2024	DHT Transportation
18	Bus Reimbursement for Millennium Middle School 5/15/24	South Lyon	1,144.00	5/20/2024	Trinity Transportation
19	Bus Reimbursement for Hampton Elementary 5/10/24	Rochester	513.38	5/31/2024	Rochester Community Schools
20	Bus Reimbursement for Upland Hills 4/11/24	Oxford	427.50	8/3/2024	Lake Orion Community Schools
21	Bus Reimbursement for Mercy High School 10/8/24	Farmington Hills	572.00	10/9/2024	Trinity Transportation
22	Bus Reimbursement for East Middle School 10/18/24	Farmington Hills	568.00	10/21/2024	Trinity Transportation
23	Bus Reimbursement for Notre Dame II 10/3/24	Pontiac	300.00	10/29/2024	Alltown Bus Service, LLC
24	Bus Reimbursement for Orchard Lake St. Mary's 10/30/24	Orchard Lake	1,336.00	10/31/2024	Trinity Transportation
25	Bus Reimbursement for Harlan Elementary 10/2/24	Bloomfield Hills	669.48	11/22/2024	Birmingham Public Schools

Exhibit II

Item	Description	City of Performance	Amount	Invoice Date	Vendor
1	Cookie Delivery - Melodies at the Museum - 5/30/2024	Allocation to all counties	865.92	6/1/2024	Culinaire
2	Summer Senior Day - 9/10/2024	Allocation to all counties	659.60	9/16/2024	Culinaire
3	Bus Reimbursement for Troy Senior Center 1/16/24	Troy	1,275.00	1/23/2024	Premium Event Services
4	Bus Reimbursement for City of Pleasant Ridge Seniors 1/25/24	Pleasant Ridge	1,275.00	1/31/2024	Premium Event Services
5	Bus Reimbursement for City of Novi Seniors 3/21/24	Novi	1,325.00	3/20/2024	Premium Event Services
6	Bus Reimbursement for Michigan Community Education Seniors 3/28/24	Franklin	975.00	4/12/2024	Premium Event Services
7	Bus Reimbursement for Congregation T'chlyah Seniors 4/17/24	Ferndale	1,225.00	5/8/2024	Premium Event Services
8	Bus Reimbursement for Royal Oak Senior Center 5/16/24	Royal Oak	1,325.00	5/15/2024	Premium Event Services
9	Bus Reimbursement for Waterford Township Parks and Recreation Seniors 7/18/24	Waterford	1,325.00	7/24/2024	Premium Event Services
10	Bus Reimbursement for Christ Our Light Catholic Church Seniors 6/27/24	Troy	1,325.00	7/8/2024	Premium Event Services
11	Bus Reimbursement for First Baptist Church of Lake Orion Seniors 7/30/24	Lake Orion	1,325.00	8/6/2024	Premium Event Services
12	Bus Reimbursement for Christ Our Light Catholic Church Seniors 9/26/24	Troy	1,325.00	9/30/2024	Premium Event Services
13	Bus Reimbursement for Waltonwood Senior Living 10/2/24	Rochester Hills	1,325.00	10/7/2024	Premium Event Services
14	Bus Reimbursement for Novi Senior Center 10/10/24	Novi	1,325.00	10/17/2024	Premium Event Services
15	Bus Reimbursement for Institute of Retired Professionals (IRP - Detroit/Southfield) 11/12/24	Southfield	1,325.00	11/21/2024	Premium Event Services

Exhibit III

Item	Description	City of Performance	Amount	Invoice Date	Vendor
1	Catering Services - Inside Out Orientation - 3/14/2024	Allocated to all counties	532.00	3/19/2024	Culinaire
2	SCECH Fee - Introuction to DIA + Visual Thinking - 20240719 3/8/24	Clarkston	240.00	3/24/2024	Grand Valley State University
3	2024 Hazel Park PIPA Designs	Hazel Park	500.00	5/23/2024	Zachary Curtis
4	SCECH Workshop - Introduction to the DIA - 6/5/2024	Various Oakland County School Disctricts	210.00	6/17/2024	Grand Valley State University
5	Arts, Beats & Eats & LaVanway	Royal Oak	40,000.00	7/1/2024	Partnership Agreement for the 2024 Festival
6	Arts Beats and Eats - Environmental Graphics	Royal Oak	5,500.00	8/16/2024	Skelton Sprouls Inc
7	2024 Hazel Park PIPA Mural	Hazel Park	10,000.00	8/22/2024	Zachary Curtis
8	2024 Hazel Park PIPA Mural	Hazel Park	10,000.00	8/22/2024	Zachary Curtis
9	Jewish Community Center Bookfair 2024	West Bloomfield	6,500.00	9/25/2024	Jewish Community Center of Metropolitan Detroit
10	Catering Services - Ofrendas Educator Workshop - 10/4/2024	Allocation to all counties	393.00	10/6/2024	Culinaire
11	Dave Coulter Art of Dining Event - 10/18/2024	Oakland County	758.00	10/23/2024	Culinaire
12	2409 PIPA Mural Recognition Plaque	Hazel Park	1,250.00	11/6/2024	Ideation Rrange
13	Bus Reimbursement for Soul Studio Community Group 2/14/24	West Bloomfield	1,425.00	2/26/2024	Premium Event Services
14	Bus Reimbursement for Soul Studio 6/26/24	West Bloomfield	1,475.00	7/8/2024	Premium Event Services
15	Bus Reimbursement for OLHSA/Grandparents Raising Children 10/26/24	Pontiac	1,325.00	11/6/2024	Premium Event Services