

**Independent Accountant’s Report
on Applying Agreed-upon Procedures**

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

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

The Detroit Institute of Arts and the Wayne 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 Wayne 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 Wayne Cities, Townships, and Villages

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

Total spending	\$1,070,524
Service agreement annual commitment	\$900,000
Total 2024 variance	\$170,524

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 \$250,000 to support the In-Museum Field Trip and In-School K-12 Programs for Wayne County schools, which may be used to fund transportation, materials, staff, mileage, contracts, and other program costs, with the goal of serving 26,000 Wayne County students.”

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

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

School programs	\$215,608
Staff time	\$209,180
Total K-12 school program investment	\$424,788
Service agreement	\$250,000
2024 variance	\$174,788

The procedures and the associated findings are as follows:

1. School programs

- a. We obtained the DIA general ledger detail for the Wayne 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 Wayne 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. 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 Wayne 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, \$64,167 was recorded for Wayne 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 Wayne 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 Wayne County.

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

- 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 Wayne 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 53.41 percent, or \$102,546, was allocated to Wayne 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 Wayne County Art Institute Authority. In-School Program staff wages and fringe benefits were split evenly amongst 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. 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 Wayne County.
- v. In the studio programs department, there were 135 hours of studio staff hours dedicated for Wayne 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, \$4,226 was recorded for Wayne County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Wayne 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 Wayne 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 Wayne County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior programs	\$125,156
Staff time	\$23,497
Total senior programs investment	\$148,653
Service agreement	\$100,000
2024 variance	\$48,653

The procedures and the associated findings are as follows:

- 1. Senior programs
 - a. We obtained the DIA general ledger detail for the Wayne 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 Wayne 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.

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

- 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 Wayne 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, \$10,126 was recorded for Wayne 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 Wayne 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 Wayne 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 Wayne County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Wayne 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 Wayne 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 Wayne 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 Wayne County residents."

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

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

Community partnership programs	\$303,559
Staff time	\$193,524
Total community partnership investment	\$497,083
Service agreement	\$550,000
2024 variance	\$(52,917)

The procedures and the associated findings are as follows:

1. Community partnership programs

- a. We obtained the DIA general ledger detail for the Wayne 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 Wayne 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 #2 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 Wayne 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 Wayne County.

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

- 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 county of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne 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 Wayne 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 \$32,804 allocated to Wayne 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 Wayne 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 Wayne 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 Wayne County.
- iii. In the public programming department, staff hours are tracked by program. For the period from January 1, 2024 through December 31, 2024, total staff hours allocated were \$42,578 to Wayne County.
- iv. In the studio programs department, there were 306 hours of studio staff hours dedicated to on-site community group workshops and 42 hours of studio staff hours dedicated to on-site educator professional development events for Wayne 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, \$9,577 was recorded for community group workshops and \$1,314 was recorded for educator professional development events from Wayne County. There were 438 hours of studio staff hours dedicated to off-site community group workshops for Wayne 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, \$8,667 was recorded for off-site community group workshops for Wayne County.
- v. 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 Wayne County.
- vi. 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 \$10,770 allocated to Wayne 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 \$1,754 allocated to Wayne County.
- d. We compared the staff allocation calculation to the expense reported in the 2024 Wayne 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 \$14,443, or 2.9 percent, of total community partnership expenses related to marketing.

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

We were engaged by the DIA and the Wayne 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 Wayne County Residents," of the Art Institute Service Agreement between the Wayne 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 Wayne 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 Wayne 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
July 17, 2025

Exhibit I

Item	Description	City of Performance	Amount	Invoice Date	Vendor
1	As You Like It - May 2024 Performances	Detroit	11,998.80	12/13/2024	Shakespeare in Detroit
2	As You Like It - May 2024 Performances	Detroit	1,333.20	12/13/2024	Shakespeare in Detroit
3	Hamid Rahmanian's Song of the North - Oct 2024	Detroit	6,559.45	9/9/2024	Elsie Management, Inc.
4	Art Portfolio Cases	Detroit	298.30	10/1/2024	Amazon
5	Bus Reimbursement for DPSCD - Cultural Passport - February 2024	Detroit	3,545.00	3/20/2024	DHT Transportation
6	Bus Reimbursement for Belleville High School 3/20/24	Belleville	1,196.00	3/25/2024	Trinity Transportation
7	Bus Reimbursement for Cooke Elementary 3/20/24	Detroit	240.00	3/26/2024	DHT Transportation
8	Bus Reimbursement for Detroit Leadership Academy 3/8/24	Detroit	240.00	3/26/2024	DHT Transportation
9	Bus Reimbursement for Field Elementary 4/4/24	Canton	1,196.00	4/5/2024	Trinity Transportation
10	Bus Reimbursement for Farrand Elementary 4/5/2024	Plymouth	1,716.00	4/8/2024	Trinity Transportation
11	Bus Reimbursement for Madison Carver 4/12/24	Detroit	1,361.25	4/15/2024	Madison Carver Academy
12	Bus Reimbursement for Allen Park High School 5/3/24	Allen Park	270.00	5/2/2024	Allen Park Public School
13	Bus Reimbursement for Guidith Elementary	Brownstown Township	1,000.00	5/5/2024	Trinity Transportation
14	Bus Reimbursement for Mumford High School 4/3/24	Detroit	240.00	5/10/2024	DHT Transportation
15	Bus Reimbursement for DPSCD Cultural Passport	Detroit	6,160.00	5/10/2024	DHT Transportation
16	Bus Reimbursement for American Montessori Academy 5/15/24	Livonia	1,500.00	5/20/2024	Trinity Transportation
17	Bus Reimbursement for Westside Christian Academy 5/14/24	Detroit	240.00	6/4/2024	DHT Transportation
18	Bus Reimbursement for Davison Elementary 5/31/24	Detroit	270.00	6/4/2024	DHT Transportation
19	Bus Reimbursement for DPSCD Cultural Passport	Detroit	7,765.00	6/4/2024	DHT Transportation
20	Bus Reimbursement for Metro Charter Academy 3/14/24	Romulus	788.00	6/18/2024	Metro Charter Academy
21	Bus Reimbursement for Kociusko Middle School 5/2/24	Hamtramck	240.00	8/13/2024	Alltown Bus Service, LLC
22	Bus Reimbursement for Munger Middle School 7/10/24	Detroit	240.00	9/5/2024	Alltown Bus Service, LLC
23	Bus Reimbursement for Unis Middle School 10/8/24	Dearborn	1,144.00	10/9/2024	Trinity Transportation
24	Bus Reimbursement for Salem High School 11/15/24	Canton	1,716.00	11/19/2024	Trinity Transportation
25	Bus Reimbursement for East English High School 11/15/24	Detroit	260.00	12/5/2024	Alltown Bus Service, LLC

Exhibit II

Item	Description	City of Performance	Amount	Invoice Date	Vendor
1	Melodies at the Museum: The Royal Garden Trio Catering	Detroit	1014.90	4/30/2024	Culinaire
2	Summer Senior Day Catering	Detroit	640.20	8/27/2024	Culinaire
3	Bus Reimbursement for Taylor Garden Club 2/7/24	Taylor	1,325.00	2/12/2024	Premium Event Services
4	Bus Reimbursement for Morley Manor Seniors 3/21/24	Dearborn	1,225.00	3/25/2024	Premium Event Services
5	Bus Reimbursement for Wayne County Community College District Seniors 3/28/24	Detroit	1,325.00	4/7/2024	Premium Event Services
6	Bus Reimbursement for Tabernacle Missionary Baptist Church Seniors 4/18/24	Detroit	1,325.00	4/29/2024	Premium Event Services
7	Bus Reimbursement for Tabernacle Missionary Baptist Church Seniors 5/16/24	Detroit	1,475.00	5/20/2024	Premium Event Services
8	Bus Reimbursement for Hartford Village Seniors 5/30/24	Detroit	1,425.00	6/4/2024	Premium Event Services
9	Bus Reimbursement for Peoples Community Church 7/25/24	Detroit	1,325.00	7/29/2024	Premium Event Services
10	Bus Reimbursement for Westland Friendship Senior Center 7/30/24	Westland	1,325.00	8/6/2024	Premium Event Services
11	Bus Reimbursement for Romulus Tower Seniors 8/22/24	Romulus	1,525.00	8/28/2024	Premium Event Services
12	Bus Reimbursement for Riverview Towers Senior Co op 9/24/24	Riverview	1,325.00	9/30/2024	Premium Event Services
13	Bus Reimbursement for Southland American House 10/9/24	Taylor	1,325.00	10/17/2024	Premium Event Services
14	Bus Reimbursement for The Village of University Meadows 11/14/24	Detroit	1,825.00	11/21/2024	Premium Event Services
15	Bus Reimbursement for Parkside of Livonia 11/20/24	Livonia	1,325.00	12/2/2024	Premium Event Services

Exhibit III

Item	Description	City of Performance	Amount	Invoice Date	Vendor
1	Fee for Translation of the Ofrendas Call (English into Spanish)	Detroit	217.17	3/1/2024	Eriksen Translations Inc.
2	Inside Out In Person Orientation	Detroit	504.00	3/19/2024	Culinaire
3	Updates to Inside Out Program at DTW Airport	Romulus	3,900.00	4/18/2024	LaVanway Sign Co ., Inc.
4	2024 Concert of Colors Operations Manager	Detroit	4,250.00	5/7/2024	Automatic Editorial and Events, LLC
5	2024 Concert of Colors AV & Staging	Detroit	39,971.57	6/12/2024	The Kyte Group
6	Wayne County High School Art Exhibition Opening Reception	Detroit	2,847.60	6/24/2024	Culinaire
7	2024 Concert of Colors AV & Staging	Detroit	19,985.78	7/1/2024	The Kyte Group
8	2024 Concert of Colors AV & Staging	Detroit	19,985.78	7/17/2024	The Kyte Group
9	2024 Concert of Colors Medical Services	Detroit	3,150.00	7/20/2024	Hart EMS Medical Services PLLC
10	2024 Concert of Colors Rental Services	Detroit	6,175.00	7/20/2024	NV Rentals, Inc.
11	2024 Concert of Colors Operations Manager	Detroit	4,250.00	5/7/2024	Automatic Editorial and Events, LLC
12	2024 Concert of Colors Equipment Rental	Detroit	12,042.50	7/26/2024	The Kyte Group
13	Artist Commission for Poetry Performance	Detroit	4,000.00	8/21/2024	InsideOut Literary Arts
14	Print Material	Detroit	900.00	9/9/2024	Tectronics Industries, LLC
15	Event Services for Detroit Public Schools	Detroit	1,425.00	5/9/2024	Premium Event Services