
Detroit Public Schools Community District

Examination Report
September 30, 2021

Independent Accountant's Report

To the Board of Education
Detroit Public Schools Community District

We have examined Detroit Public Schools Community District's compliance with the permitted uses (literacy-related supports) described in Section 3 of the Letter Agreement dated September 28, 2020 between the State of Michigan and Detroit Public Schools Community District related to the Settlement Agreement executed by the parties in *Gary B. v. Whitmer* during the period from April 1, 2021 through September 30, 2021. Detroit Public Schools Community District's management is responsible for Detroit Public Schools Community District's compliance with the specified requirements. Our responsibility is to express an opinion on Detroit Public Schools Community District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Detroit Public Schools Community District complied, in all material respects, with the specified criteria referenced above. An examination involves performing procedures to obtain evidence about whether Detroit Public Schools Community District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Detroit Public Schools Community District's compliance with the specified requirements.

In our opinion, Detroit Public Schools Community District complied, in all material respects, with the permitted uses (literacy-related supports) described in Section 3 of the Letter Agreement dated September 28, 2020 between the State of Michigan and Detroit Public Schools Community District related to the Settlement Agreement executed by the parties in *Gary B. v. Whitmer* during the period from April 1, 2021 through September 30, 2021.

Plante & Moran, PLLC

November 29, 2021

Expenditures incurred under Section 3 of the Letter Agreement dated September 28, 2020 between the State of Michigan and Detroit Public Schools Community District related to the Settlement Agreement executed by the parties in *Gary B. v. Whitmer*:

Expenditures for the period from April 1, 2021 through September 30, 2021	\$	923,467
Prior expenditures incurred		<u>342,762</u>
Total expenditures incurred through September 30, 2021	\$	<u>1,266,229</u>