
Detroit Public Schools Community District

Examination Report

June 30, 2026

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 July 1, 2025 through June 30, 2026. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 July 1, 2025 through June 30, 2026.

September 21, 2026

Detroit Public Schools Community District

Examination Report
Attachment I
Period Ended June 30, 2026

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 July 1, 2025 through June 30, 2026	\$ 32,103,871
Prior expenditures incurred	35,670,928
Total expenditures incurred through June 30, 2026	<u>\$ 67,774,799</u>



September 28, 2026

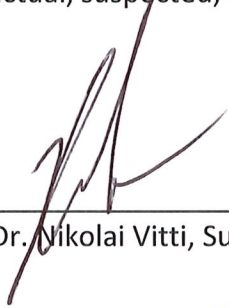
Plante & Moran, PLLC
1000 Oakbrook Dr.
Suite 400
Ann Arbor, MI 48104

We are providing this letter in connection with your examination of Detroit Public Schools Community District's (aka "Client") compliance with expenditures incurred by the Client and funded under the Letter Agreement dated September 14, 2023 between the State of Michigan and Client related to the Settlement Agreement executed by the parties in *Gary B. v. Whitmer* for compliance under the Permitted Uses (literacy-related supports) as described in Section 3 of the Letter Agreement between the Client and the State of Michigan dated September 28, 2020 during the period July 1, 2025 through June 30, 2026. We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to express an opinion on management's compliance with the expenditures incurred by the Client and funded under the Letter Agreement dated September 14, 2023 between the State of Michigan and Client (aka "Agreement"). We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of the date of this letter, the following representations made to you during the course of your examination.

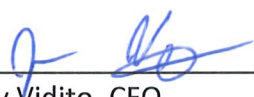
1. We are responsible for complying with Agreement.
2. We are responsible for establishing and maintaining effective internal control over compliance with the Agreement.
3. We have performed an evaluation of the Client's compliance with the Agreement.
4. We are responsible for selecting and for determining that these expenditures are appropriate for purposes of the engagement.
5. We have disclosed to you all known noncompliance with the Agreement, including noncompliance occurring after June 30, 2026.
6. Under the terms of the engagement letter, we have provided you with:
 - a. Access to all information, of which we are aware that is relevant to compliance with the Agreement such as records, documentation and other matters;
 - b. Additional information that you have requested from us for the purpose of the examination;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain examination evidence.

Students Rise. We all Rise

7. We have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or auditors, and others regarding noncompliance with the Agreement, including communications received between June 30, 2026 and September 21, 2026.
8. We have disclosed to you all deficiencies in internal control relevant to compliance with the Agreement of which we are aware, if any.
9. We have disclosed to you that we are not aware of any noncompliance with the Agreement occurring subsequent to June 30, 2026.
10. We have disclosed to you knowledge of any actual, suspected, or alleged fraud affecting compliance with the Agreement, if any.



Dr. Nikolai Vitti, Superintendent



Jeremy Vidito, CFO