

PERFORMANCE AUDIT
OF THE
MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS
DEPARTMENT OF HISTORY, ARTS AND LIBRARIES

December 2003

“...The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.”

– Article IV, Section 53 of the Michigan Constitution

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Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

*Michigan Council for Arts and Cultural
Affairs*

Department of History, Arts and Libraries

Report Number:
25-230-03

Released:
December 2003

The Michigan Council for Arts and Cultural Affairs (MCACA) serves to encourage, develop, and facilitate an enriched environment of artistic, creative, cultural activity in Michigan. It was created to advise the Governor on matters relating to arts and cultural affairs, to disburse funds and make grants, to accept gifts, to make and execute contracts, and to develop and implement long-range plans to accomplish MCACA objectives.

Audit Objective:

To assess the effectiveness and efficiency of MCACA's administration of the arts and cultural grants program.

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Audit Conclusion:

We concluded that MCACA was generally effective and efficient in administering the arts and cultural grants program. However, our assessment disclosed a reportable condition related to grant monitoring.

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Noteworthy Accomplishments:

In fiscal year 2002-03, MCACA received national recognition from the National Endowment for the Arts for its grant application and review process. MCACA developed and employed a "peer review"

process, which helped ensure quality projects through objective reviews of grant applications by top arts and cultural professionals. Also, MCACA had noteworthy increases in the number of counties directly funded by MCACA during fiscal years 1999-2000, 2000-01, and 2001-02, which demonstrated MCACA's ability to effectively increase its geographical distribution of grant dollars throughout Michigan.

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Agency Response:

Our audit report contains 1 finding and 1 corresponding recommendation. The Department of History, Arts and Libraries' preliminary response indicated that it partially agreed and partially disagreed with the finding and recommendation.

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A copy of the full report can be
obtained by calling 517.334.8050
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Michigan Office of the Auditor General
201 N. Washington Square
Lansing, Michigan 48913

Thomas H. McTavish, C.P.A.
Auditor General

James S. Neubecker, C.P.A., C.I.A., D.P.A.
Executive Deputy Auditor General

Scott M. Strong, C.P.A., C.I.A.
Director of Audit Operations



STATE OF MICHIGAN
OFFICE OF THE AUDITOR GENERAL
201 N. WASHINGTON SQUARE
LANSING, MICHIGAN 48913
(517) 334-8050
FAX (517) 334-8079

THOMAS H. MCTAVISH, C.P.A.
AUDITOR GENERAL

December 30, 2003

Dr. William M. Anderson, Director
Department of History, Arts and Libraries
and
Mr. C. Kurt Dewhurst, Chairman
Michigan Council for Arts and Cultural Affairs
702 West Kalamazoo Street
Lansing, Michigan

Dear Dr. Anderson and Mr. Dewhurst:

This is our report on the performance audit of the Michigan Council for Arts and Cultural Affairs, Department of History, Arts and Libraries.

This report contains our report summary; description of agency; audit objective, scope, and methodology and agency responses and prior audit follow-up; comment, finding, recommendation, and agency preliminary response; three exhibits, presented as supplemental information; and a glossary of acronyms and terms.

The agency preliminary response was taken from the agency's response subsequent to our audit fieldwork. The *Michigan Compiled Laws* and administrative procedures require that the audited agency develop a formal response within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us during this audit.

AUDITOR GENERAL

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Description of Agency

Executive Order No. 1991-21 created the Michigan Council for Arts and Cultural Affairs (MCACA) effective September 1, 1991. MCACA's mission* is to encourage, develop, and facilitate an enriched environment of artistic, creative, and cultural activity in Michigan. MCACA consists of 15 bipartisan members appointed by the Governor. It was created to advise the Governor on matters relating to arts and cultural affairs, to disburse funds and make grants, to accept gifts, to make and execute contracts, and to develop and implement long-range plans to accomplish MCACA objectives. The Department of Consumer and Industry Services administered MCACA until August 5, 2001. Executive Order No. 2002-17 transferred MCACA to the Department of History, Arts and Libraries.

MCACA awards arts and cultural grants to State arts anchor organizations*, arts and learning programs*, local arts programs, arts organization development programs, historical and cultural organizations and projects, zoos, publicly owned facilities, cultural and community organizations and projects, arts institutions, symphony orchestras, multi-county regional arts re-granting and programming councils, music education camps, and capital outlay projects.

Annual appropriations acts require that priority be given to projects that serve multiple counties and that leverage significant additional public and private investment.

In fiscal year 2001-02, MCACA awarded 409 arts and cultural grants totaling \$24.7 million. As of April 30, 2003, MCACA had 8 employees.

* See glossary at end of report for definition.

Audit Objective, Scope, and Methodology and Agency Responses and Prior Audit Follow-Up

Audit Objective

The objective for our performance audit* of the Michigan Council for Arts and Cultural Affairs (MCACA), Department of History, Arts and Libraries (HAL), was to assess the effectiveness* and efficiency* of MCACA's administration of the arts and cultural grants program.

Audit Scope

Our audit scope was to examine the program and other records of the Michigan Council for Arts and Cultural Affairs. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

Audit Methodology

Our audit procedures, performed during February through April 2003, included examining MCACA's records and activities principally for the period October 1, 1999 through March 31, 2003.

Our methodology included assessing management control* applicable to our audit objective. Our assessment consisted of an analysis of statutes, rules, policies, and procedures and discussions with MCACA and HAL personnel to obtain an understanding of management control.

We analyzed a sample of funded and nonfunded grant applications and assessed whether applicants submitted applications on a timely basis and submitted the appropriate application fee. We also analyzed whether panelists evaluated the applications based on published eligibility criteria and whether MCACA considered panel scores when making funding decisions and awarded grants in a fair, independent, and equitable manner.

* See glossary at end of report for definition.

We examined a sample of funded projects and assessed whether MCACA executed grant contracts on a timely basis, entered into grant contracts that were comprehensive, paid grantees in accordance with the terms of the grant contracts, approved all grant contract changes and extensions, and adequately monitored the grant contracts.

We assessed MCACA's efforts to evaluate the effectiveness and efficiency of the arts and cultural grants program. Also, we examined MCACA's compliance with requirements contained in annual appropriations acts.

Agency Responses and Prior Audit Follow-Up

Our audit report contains 1 finding and 1 corresponding recommendation. HAL's preliminary response indicated that it partially agreed and partially disagreed with the finding and recommendation.

The agency preliminary response that follows the recommendation in our report was taken from the agency's written comments and oral discussion subsequent to our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and Department of Management and Budget Administrative Guide procedure 1280.02 require HAL to develop a formal response to our audit findings and recommendations within 60 days after release of the audit report.

MCACA complied with 5 of the 7 prior audit recommendations. One prior audit recommendation was rewritten for inclusion in this report.

COMMENT, FINDING, RECOMMENDATION, AND AGENCY PRELIMINARY RESPONSE

EFFECTIVENESS AND EFFICIENCY IN ADMINISTERING THE ARTS AND CULTURAL GRANTS PROGRAM

COMMENT

Background: The Michigan Council for Arts and Cultural Affairs (MCACA), Department of History, Arts and Libraries (HAL), processes grant applications and awards annually. Independent peer panels, assembled by MCACA, review, score, and recommend grant applications based on published eligibility criteria. MCACA reviews applicant requests as well as the peer panel scores and recommendations and determines fiscal year funding parameters. From these parameters, MCACA staff develop a range of possible formula-based funding scenarios that are subsequently reviewed by all MCACA committees. By consensus, the committees provide final funding recommendations for approval by MCACA.

Audit Objective: To assess the effectiveness and efficiency of MCACA's administration of the arts and cultural grants program.

Conclusion: We concluded that MCACA was generally effective and efficient in administering the arts and cultural grants program. However, our assessment disclosed a reportable condition* related to grant monitoring (Finding 1).

Noteworthy Accomplishments: In fiscal year 2002-03, MCACA received national recognition from the National Endowment for the Arts for its grant application and review process. MCACA developed and employed a "peer review" process, which helped ensure quality projects through objective reviews of grant applications by top arts and cultural professionals. Also, MCACA had noteworthy increases in the number of counties directly funded by MCACA during fiscal years 1999-2000, 2000-01, and 2001-02, which demonstrated MCACA's ability to effectively increase its geographical distribution of grant dollars throughout Michigan.

* See glossary at end of report for definition.

FINDING

1. Grant Monitoring

MCACA did not fully comply with the monitoring requirements included in its annual appropriations acts and MCACA procedures.

MCACA awarded grants totaling approximately \$25.5 million and \$24.7 million in fiscal years 2000-01 and 2001-02, respectively. Our review of the grants disclosed:

- a. MCACA did not review original documentation (e.g., receipts and invoices) to verify the accuracy and completeness of the project-related financial data submitted by grantees.

Annual appropriations acts state that "the council [MCACA] shall receive proof of the entire amount of the matching funds, services, materials or equipment by the end of the award period." Also, MCACA procedures provide for HAL's internal auditor to review funded grants upon request or when they are scheduled or randomly selected for review.

We reviewed 24 grant files and determined that MCACA did not review original expenditure documentation and verify financial data during grant monitoring procedures.

Verifying the accuracy of expenditures submitted by MCACA grantees, on a rotating or random basis, would help ensure that money is being spent in accordance with grant requirements. Also, accurate financial reporting is necessary for MCACA to evaluate the economic impact of its arts and cultural grants program.

HAL's management informed us that performing reviews of grantees, including reviewing financial supporting documentation, is a priority of HAL and is a part of HAL's fiscal year 2002-03 internal audit plan.

- b. MCACA did not ensure that grantee final reports were submitted in a timely manner.

Annual appropriations acts state that counties, cities, villages, townships, community foundations, and organizations receiving funds shall provide a final report covering the grant period to include (1) revenues and expenditures, indicating whether revenues are from private donations or fees, (2) number of employees, (3) number of new hires, and (4) number of patrons attracted during the grant period.

For fiscal years 1999-2000, 2000-01, and 2001-02, the annual appropriations acts required that grantees submit their final reports 30 days after the grant period (October 31, 2000, 2001 and 2002, respectively). Our review of 24 grantee files disclosed:

- (1) Ten (42%) of the 24 grantees returned their final reports after the October 31 due date. The grantees submitted their final reports an average of 49 days after the due date with a range from 7 days to 123 days. Untimely submission of final reports can delay release of final payments and hinder MCACA's efforts to close its books.

- (2) MCACA did not identify and send delinquency letters to late grantees. Sending letters to late grantees could help ensure more timely submission of final reports.

RECOMMENDATION

We recommend that MCACA fully comply with the monitoring requirements included in its annual appropriations acts and MCACA procedures.

AGENCY PRELIMINARY RESPONSE

HAL disagreed with part a. of the finding. HAL reported that MCACA monitors its arts and cultural grants in accordance with annual requirements included in the appropriations acts. The acts require that MCACA receive proof of the entire amount of the matching funds, services, materials, or equipment by the end of the award period. As proof, MCACA requires an itemization of expenditures and revenues in both the grant applications and final reports. MCACA reviewed the itemizations and documented the review in all 24 of the grant files cited in the audit.

In accordance with MCACA monitoring procedures, MCACA monitored grant awards using the following methods:

- Reviewed revised project financial and program information in preparation for contracting.
- Conducted on-site visitations.
- Held program meetings with grant recipients.
- Reviewed interim and final reports.
- Attended funded activities.
- Reviewed media coverage of funded activities.
- Required outside assessment of 20% of award recipients.

In addition, MCACA monitoring procedures call for scheduled, random, and special request audits by the Department's internal auditors. The Department plans to increase its efforts in this area. Performing reviews of MCACA grant activities and expenditures, including financial supporting documentation, is a priority in the Department's internal audit plans.

HAL agreed with part b. of the finding and reported that annual appropriations acts require that grantees submit their final reports within 30 days after the grant period. To ensure receipt of the final report, MCACA does not release the final payment for any grant until the final report is received, reviewed, and approved. In part, to improve grant monitoring, HAL informed us that it implemented a new grants management software system in fiscal year 2002-03. This system facilitates the production of a series of reminder/delinquency letters to grantees that will help ensure more timely submission of final reports.

SUPPLEMENTAL INFORMATION

Supplemental Information Summary

Exhibits 1, 2, and 3 illustrate the grant application and grant award activity for fiscal years 2001-02, 2000-01, and 1999-2000, respectively. In addition, these schedules illustrate the redistribution of grant dollars awarded by the Michigan Council for Arts and Cultural Affairs (MCACA) to various organizations through MCACA's regional re-granting program* and partnership program*.

Regional re-granters and most MCACA partners solicit and evaluate grant applications and subsequently re-grant a portion of the arts and cultural grant received from MCACA. MCACA contracted with 19 re-granting agencies and established partnerships in the arts education, creative artists, creative writers in schools, design, local arts development/technical assistance, research, traditional arts, and touring arts areas.

* See glossary at end of report for definition.

MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS (MCACA)
Department of History, Arts and Libraries
Grant Activity by County
Fiscal Year 2001-02

County	Number of Grant Applications Submitted to MCACA	Number of Grant Applications Funded by MCACA	Dollar Amount of Grant Applications Submitted to MCACA	Dollar Amount of Grant Awards Made by MCACA	Dollar Amount of Re-Grants Made by MCACA Regranting Agencies	Dollar Amount of Re-Grants Made by MCACA Partners	Total Dollar Amount of Grant Awards Funded by MCACA
Alcona	1	1	\$ 10,000	\$ 9,500	\$	\$	\$ 9,500
Alger	0	0			8,012	250	8,262
Allegan	2	2	60,000	41,850	12,090	4,025	57,965
Alpena	3	3	120,270	69,700	6,900	5,420	82,020
Antrim	1	1	12,000	4,000	1,500	1,400	6,900
Arenac	4	3	176,100	70,200	3,165	490	73,855
Baraga	2	1	50,000	21,000	5,206	2,385	28,591
Barry	0	0			8,349	4,525	12,874
Bay	0	0			7,900	750	8,650
Benzie	5	5	38,747	34,100	6,650	386	41,136
Berrien	6	3	438,028	131,750	23,955	5,019	160,724
Branch	1	1	30,000	18,600	12,000		30,600
Calhoun	11	9	692,753	310,500	14,900		325,400
Cass	1	1	30,000	23,250	7,690	475	31,415
Charlevoix	1	1	27,703	21,200	8,000	763	29,963
Cheboygan	4	3	177,400	86,100	6,860	1,614	94,574
Chippewa	4	3	382,500	125,000	25,196	12,032	162,228
Clare	1	1	4,000	4,000		200	4,200
Clinton	2	1	140,000	24,800	10,200	7,632	42,632
Crawford	2	2	34,000	22,600			22,600
Delta	6	5	201,041	158,800	21,856	180	180,836
Dickinson	3	1	74,000	9,500	15,860	500	25,860
Eaton	1	1	5,750	4,000	7,165	657	11,822
Emmet	5	4	196,663	109,050	21,640		130,690
Genesee	10	10	1,130,660	431,300	77,725	14,963	523,988
Gladwin	0	0					
Gogebic	1	1	30,000	18,600	8,764		27,364
Grand Traverse	17	15	1,647,925	714,900	38,131		753,031
Gratiot	0	0			5,400		5,400
Hillsdale	0	0				290	290
Houghton	9	9	563,025	259,000	31,290	500	290,790
Huron	2	2	17,220	13,200	4,000	280	17,480
Ingham	30	25	2,590,969	1,554,750	70,982	9,387	1,635,119
Ionia	0	0			9,000	250	9,250
Iosco	1	1	25,000	7,900		650	8,550
Iron	3	2	79,885	14,050	8,579	8,250	30,879
Isabella	7	5	90,850	49,620	2,670	1,200	53,490
Jackson	5	4	137,522	67,200	17,750	3,355	88,305
Kalamazoo	31	25	1,866,085	904,500	60,281	16,199	980,980
Kalkaska	1	1	18,084	13,000	900		13,900
Kent	36	32	3,957,625	1,698,100	62,299	27,851	1,788,250
Keweenaw	2	1	40,000	19,000	4,361	500	23,861
Lake	0	0					
Lapeer	1	1	9,650	3,000	4,775	730	8,505
Leelanau	2	2	60,000	44,400	25,900	4,630	74,930
Lenawee	3	3	89,453	59,000	8,750	19,948	87,698
Livingston	2	2	106,850	47,200	12,226	2,521	61,947
Luce	0	0			2,000		2,000
Mackinac	2	1	41,399	9,500	22,504	175	32,179
Macomb	16	12	789,504	329,300	71,680	3,610	404,590
Manistee	2	1	147,916	52,500	8,200	2,060	62,760
Marquette	13	8	401,464	146,600	21,507	4,725	172,832

This schedule continued on next page.

MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS (MCACA)
Department of History, Arts and Libraries
Grant Activity by County
Fiscal Year 2001-02
continued

County	Number of Grant Applications Submitted to MCACA	Number of Grant Applications Funded by MCACA	Dollar Amount of Grant Applications Submitted to MCACA	Dollar Amount of Grant Awards Made by MCACA	Dollar Amount of Re-Grants Made by MCACA Regranting Agencies	Dollar Amount of Re-Grants Made by MCACA Partners	Total Dollar Amount of Grant Awards Funded by MCACA
Mason	1	1	\$ 30,000	\$ 9,500	\$ 4,000	\$ 250	\$ 13,750
Mecosta	2	1	17,800	9,500	7,625	500	17,625
Menominee	1	1	16,000	5,000	6,165		11,165
Midland	2	1	508,000	167,850	18,215	17,404	203,469
Missaukee	0	0			900		900
Monroe	1	1	29,199	20,900	5,253	1,620	27,773
Montcalm	2	1	105,000	31,800	13,101		44,901
Montmorency	0	0					
Muskegon	7	6	1,076,845	393,200	13,960	2,150	409,310
Newaygo	5	3	151,626	81,550	3,575	2,365	87,490
Oakland	42	36	5,578,967	2,469,562	68,912	94,817	2,633,291
Oceana	1	1	9,250	6,900	4,850		11,750
Ogemaw	4	3	19,675	10,725			10,725
Ontonagon	2	1	80,572	27,900		14,713	42,613
Osceola	2	1	110,000	9,500	7,000	714	17,214
Oscoda	2	1	34,000	4,000			4,000
Otsego	1	1	20,000	14,650	9,000	230	23,880
Ottawa	7	6	286,653	184,000	30,000	5,710	219,710
Presque Isle	1	1	100,000	52,500			52,500
Roscommon	6	5	86,550	51,900		1,003	52,903
Saginaw	6	5	152,207	98,000	20,520	1,525	120,045
Sanilac	2	2	11,000	8,050	4,400		12,450
Schoolcraft	2	2	60,000	35,700	5,000		40,700
Shiawassee	5	3	229,712	67,100	6,253	2,760	76,113
St. Clair	3	2	222,642	94,700	17,020	3,728	115,448
St. Joseph	3	2	149,000	66,000	17,920	4,294	88,214
Tuscola	2	2	6,230	6,230			6,230
Van Buren	1	1	40,000	28,950	3,305	1,750	34,005
Washtenaw	39	30	2,657,539	1,516,571	54,221	62,685	1,633,477
Wayne	82	71	19,156,923	11,373,504	142,700	92,605	11,608,809
Wexford	1	1	25,940	18,950	419	14,500	33,869
Statewide	2	2	65,957	65,950			65,950
Totals	<u>499</u>	<u>409</u>	<u>\$ 47,779,328</u>	<u>\$ 24,686,762</u>	<u>\$ 1,279,082</u>	<u>\$ 496,100</u>	<u>\$ 26,461,944</u>

Number of counties receiving some form of grant award funding from MCACA: 80
Number of counties receiving direct funding from MCACA: 72

MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS (MCACA)

Department of History, Arts and Libraries

Grant Activity by County

Fiscal Year 2000-01

County	Number of Grant Applications Submitted to MCACA	Number of Grant Applications Funded by MCACA	Dollar Amount of Grant Applications Submitted to MCACA	Dollar Amount of Grant Awards Made by MCACA	Dollar Amount of Re-Grants Made by MCACA Regranting Agencies	Dollar Amount of Re-Grants Made by MCACA Partners	Total Dollar Amount of Grant Awards Funded by MCACA
Alcona	0	0	\$	\$	\$ 300	\$ 2,000	\$ 2,300
Alger	1	1	23,000	23,000	3,700	8,000	34,700
Allegan	1	1	30,000	30,000	15,920	11,570	57,490
Alpena	7	6	161,200	108,250	6,400	4,447	119,097
Antrim	0	0			4,000	8,600	12,600
Arenac	4	4	162,000	130,000	8,000	460	138,460
Baraga	0	0			7,748	200	7,948
Barry	1	1	10,000	10,000	17,392		27,392
Bay	1	1	30,000	7,500	5,800	225	13,525
Benzie	2	2	14,670	14,670	4,000	175	18,845
Berrien	6	4	283,148	158,200	12,000	680	170,880
Branch	2	2	40,000	17,500	4,000	2,200	23,700
Calhoun	8	8	314,303	249,400	24,500	11,145	285,045
Cass	1	1	20,000	16,400	9,598	2,725	28,723
Charlevoix	1	1	23,405	16,100	6,000	1,270	23,370
Cheboygan	3	3	96,200	93,750	5,800	2,090	101,640
Chippewa	4	4	176,600	88,600	14,595	2,645	105,840
Clare	0	0					
Clinton	1	1	30,000	23,100	7,000	250	30,350
Crawford	1	1	25,000	17,500	2,000	8,000	27,500
Delta	4	4	135,600	122,250	21,102		143,352
Dickinson	1	1	10,000	9,140	6,615		15,755
Eaton	0	0			8,892	2,450	11,342
Emmet	2	2	180,000	70,800	24,850	475	96,125
Genesee	13	11	1,385,843	623,846	77,078	6,957	707,881
Gladwin	0	0					
Gogebic	1	1	30,000	23,450	6,248		29,698
Grand Traverse	16	13	919,660	731,400	35,550	475	767,425
Griott	0	0			1,800	1,050	2,850
Hillsdale	0	0			4,000		4,000
Houghton	11	10	328,650	262,950	26,223	4,000	293,173
Huron	1	0	5,500		547	250	797
Ingham	30	28	2,403,029	1,709,973	70,908	7,775	1,788,656
Ionia	0	0			3,415	1,230	4,645
Iosco	1	1	100,000	74,000	4,000	980	78,980
Iron	1	1	10,000	7,700	7,651	200	15,551
Isabella	4	4	85,824	66,550		2,736	69,286
Jackson	5	5	220,000	161,400	11,000	2,525	174,925
Kalamazoo	27	23	1,629,791	814,450	63,960	18,273	896,683
Kalkaska	1	0	40,000		2,700		2,700
Kent	27	24	3,007,770	1,577,150	41,575	21,122	1,639,847
Keweenaw	2	2	40,000	33,450	2,000		35,450
Lake	1	1	10,000	10,000	4,000		14,000
Lapeer	1	1	20,000	7,500	7,525	1,800	16,825
Leelanau	2	2	15,888	15,880	17,000	1,825	34,705
Lenawee	2	2	57,238	42,200	12,500	1,965	56,665
Livingston	1	1	20,000	20,000	20,600	3,949	44,549
Luce	3	2	41,000	22,650	5,973		28,623
Mackinac	0	0			18,232	3,140	21,372
Macomb	14	11	464,465	328,336	75,014	17,530	420,880
Manistee	1	1	100,000	68,000	12,350		80,350
Marquette	11	9	220,085	141,600	21,323	10,300	173,223

This schedule continued on next page.

MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS (MCACA)
Department of History, Arts and Libraries
Grant Activity by County
Fiscal Year 2000-01
continued

County	Number of Grant Applications Submitted to MCACA	Number of Grant Applications Funded by MCACA	Dollar Amount of Grant Applications Submitted to MCACA	Dollar Amount of Grant Awards Made by MCACA	Dollar Amount of Re-Grants Made by MCACA Regranting Agencies	Dollar Amount of Re-Grants Made by MCACA Partners	Total Dollar Amount of Grant Awards Funded by MCACA
Mason	0	0	\$	\$	\$	\$ 250	\$ 250
Mecosta	1	1	10,000	10,000	17,027	2,302	29,329
Menominee	1	1	10,000	10,000	5,750		15,750
Midland	3	3	609,950	197,600	17,700	250	215,550
Missaukee	1	0	7,646				
Monroe	2	2	33,800	25,400		2,225	27,625
Montcalm	0	0			8,500	973	9,473
Montmorency	0	0					
Muskegon	5	5	556,374	303,627	30,175	2,190	335,992
Newaygo	2	2	14,870	14,750	8,000	2,625	25,375
Oakland	43	36	4,566,012	2,757,330	75,500	65,627	2,898,457
Oceana	1	1	8,000	8,000	1,700	1,785	11,485
Ogemaw	0	0			7,743		7,743
Ontonagon	1	1	37,500	27,800	6,130		33,930
Osceola	1	1	10,000	10,000	4,883	512	15,395
Oscoda	1	1	5,000	5,000			5,000
Otsego	2	2	14,000	14,000	2,500		16,500
Ottawa	7	7	326,100	226,200	20,205	9,455	255,860
Presque Isle	0	0			950		950
Roscommon	5	3	157,190	50,350	4,757	2,205	57,312
Saginaw	6	5	164,050	92,450	23,582	450	116,482
Sanilac	0	0			14,000	225	14,225
Schoolcraft	1	0	100,000		4,510		4,510
Shiawassee	2	2	52,000	46,400	8,465	1,300	56,165
St. Clair	2	2	129,740	100,600	17,975	2,198	120,773
St. Joseph	4	3	172,000	97,900	2,250	5,785	105,935
Tuscola	2	0	7,000		5,946	525	6,471
Van Buren	2	1	16,310	10,100	10,800	4,746	25,646
Washtenaw	36	31	2,536,974	1,826,610	54,600	43,402	1,924,612
Wayne	81	71	18,227,190	11,681,350	149,600	73,161	11,904,111
Wexford	1	1	3,200	3,200			3,200
Statewide	2	2	57,188	57,188			57,188
Totals	442	385	\$ 40,751,963	\$ 25,524,500	\$ 1,276,632	\$ 399,880	\$ 27,201,012

Number of counties receiving some form of grant award funding from MCACA: 79
Number of counties receiving direct funding from MCACA: 62

MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS (MCACA)
Department of History, Arts and Libraries
Grant Activity by County
Fiscal Year 1999-2000

County	Number of Grant Applications Submitted to MCACA	Number of Grant Applications Funded by MCACA	Dollar Amount of Grant Applications Submitted to MCACA	Dollar Amount of Grant Awards Made by MCACA	Dollar Amount of Re-Grants Made by MCACA Regranting Agencies	Dollar Amount of Re-Grants Made by MCACA Partners	Total Dollar Amount of Grant Awards Funded by MCACA
Alcona	0	0	\$	\$	\$	\$	\$
Alger	1	1	22,000	22,000	3,644	679	26,323
Allegan	0	0			6,143	730	6,873
Alpena	1	1	6,800	4,400	7,100	3,285	14,785
Antrim	0	0			398	700	1,098
Arenac	2	2	32,500	32,500	9,500		42,000
Baraga	1	1	7,800	7,800	2,000	2,000	11,800
Barry	1	1	7,800	7,800	1,000		8,800
Bay	1	0	25,000		4,000	535	4,535
Benzie	1	1	4,100	4,100	4,000		8,100
Berrien	4	4	58,365	39,200	8,453	2,980	50,633
Branch	1	0	7,000		2,000	2,200	4,200
Calhoun	5	5	72,972	58,300	13,900	6,804	79,004
Cass	1	1	20,000	14,800	6,650	2,500	23,950
Charlevoix	1	0	4,471		2,145	1,265	3,410
Cheboygan	3	3	41,700	40,300	2,000	525	42,825
Chippewa	3	3	72,700	59,700	9,200		68,900
Clare	0	0					
Clinton	1	1	25,000	15,700	2,000	595	18,295
Crawford	1	1	25,000	16,250			16,250
Delta	4	4	91,000	80,000	9,747	3,227	92,974
Dickinson	3	1	10,150	850	4,080		4,930
Eaton	0	0			4,850	624	5,474
Emmet	1	1	20,000	18,600	205		18,805
Genesee	13	11	1,056,662	460,452	31,360	5,145	496,957
Gladwin	0	0			1,500	2,000	3,500
Gogebic	1	1	30,000	22,200	1,970	2,250	26,420
Grand Traverse	11	9	620,400	524,400	15,420	6,500	546,320
Gratiot	1	1	9,739	7,200	2,000	3,050	12,250
Hillsdale	0	0				225	225
Houghton	12	12	261,571	205,100	13,930	4,000	223,030
Huron	0	0				812	812
Ingham	26	22	1,669,956	1,225,106	36,550	13,958	1,275,614
Ionia	0	0			5,280	1,768	7,048
Iosco	1	1	100,000	65,000		225	65,225
Iron	2	1	24,390	11,100	5,600	245	16,945
Isabella	1	1	20,000	17,200	2,000	650	19,850
Jackson	3	2	71,220	31,700	4,000	2,105	37,805
Kalamazoo	18	17	858,960	526,850	28,000	16,937	571,787
Kalkaska	1	1	13,589	6,800	3,082		9,882
Kent	20	17	2,383,361	1,066,300	27,420	13,874	1,107,594
Keweenaw	2	1	14,800	7,800	2,000		9,800
Lake	0	0					
Lapeer	0	0			7,705	600	8,305
Leelanau	1	1	6,460	6,460	11,900	1,250	19,610
Lenawee	3	3	80,454	57,100	6,000	950	64,050
Livingston	1	0	3,000		2,000	1,249	3,249
Luce	0	0				2,000	2,000
Mackinac	1	1	7,000	7,000	7,600	4,833	19,433
Macomb	4	3	105,600	60,600	22,988	13,422	97,010
Manistee	2	2	107,000	77,500	1,000		78,500
Marquette	3	2	79,500	32,500	11,029	7,375	50,904

This schedule continued on next page.

MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS (MCACA)
Department of History, Arts and Libraries
Grant Activity by County
Fiscal Year 1999-2000
continued

County	Number of Grant Applications Submitted to MCACA	Number of Grant Applications Funded by MCACA	Dollar Amount of Grant Applications Submitted to MCACA	Dollar Amount of Grant Awards Made by MCACA	Dollar Amount of Re-Grants Made by MCACA Regranting Agencies	Dollar Amount of Re-Grants Made by MCACA Partners	Total Dollar Amount of Grant Awards Funded by MCACA
Mason	1	1	\$ 3,800	\$ 3,550	\$ 2,600	\$	\$ 6,150
Mecosta	1	1	7,800	7,800	1,600	600	10,000
Menominee	0	0			3,000	1,038	4,038
Midland	1	1	615,000	167,400	4,000	315	171,715
Missaukee	0	0			2,000		2,000
Monroe	0	0			650	2,775	3,425
Montcalm	1	0	7,000		2,000	250	2,250
Montmorency	0	0					
Muskegon	5	4	456,763	210,200	14,670	1,136	226,006
Newaygo	1	1	10,000	5,000	1,800	1,926	8,726
Oakland	43	35	4,285,979	2,539,927	23,427	51,970	2,615,324
Oceana	2	2	15,445	15,087	2,000	2,342	19,429
Ogemaw	0	0					
Ontonagon	1	1	30,500	22,600	2,500		25,100
Osceola	1	1	7,800	7,000	2,000		9,000
Oscoda	0	0					
Otsego	1	1	3,200	3,200	2,000		5,200
Ottawa	6	4	115,600	81,300	8,587	11,202	101,089
Presque Isle	1	1	100,000	65,000	2,650	225	67,875
Roscommon	1	1	30,000	19,500	3,000	2,178	24,678
Saginaw	7	6	235,351	88,300	6,227	950	95,477
Sanilac	0	0			4,900		4,900
Schoolcraft	0	0				225	225
Shiawassee	1	1	20,000	15,400	5,750	2,000	23,150
St. Clair	2	2	60,000	45,600	8,212	3,636	57,448
St. Joseph	4	4	180,000	124,500	8,000	5,085	137,585
Tuscola	3	1	10,527	3,900	4,160		8,060
Van Buren	1	0	5,915		3,997	8,725	12,722
Washtenaw	34	26	1,960,813	1,163,901	18,500	30,901	1,213,302
Wayne	79	58	18,468,466	11,850,719	74,800	69,592	11,995,111
Wexford	0	0				350	350
Statewide	1	1	48,302	48,302			48,302
Totals	<u>361</u>	<u>293</u>	<u>\$ 34,756,281</u>	<u>\$ 21,328,854</u>	<u>\$ 566,379</u>	<u>\$ 331,493</u>	<u>\$ 22,226,726</u>

Number of counties receiving some form of grant award funding from MCACA: 77
Number of counties receiving direct funding from MCACA: 56

Glossary of Acronyms and Terms

arts anchor organization	Supports the projects and programs of regional and Statewide professionally directed major arts and cultural institutions.
arts and learning program	Supports quality arts education activities conducted by skilled artists in schools and communities, as well as arts education partnerships between schools and community-based organizations.
effectiveness	Program success in achieving mission and goals.
efficiency	Achieving the most outputs and outcomes practical with the minimum amount of resources.
HAL	Department of History, Arts and Libraries.
management control	The plan of organization, methods, and procedures adopted by management to provide reasonable assurance that goals are met; resources are used in compliance with laws and regulations; valid and reliable data is obtained and reported; and resources are safeguarded against waste, loss, and misuse.
MCACA	Michigan Council for Arts and Cultural Affairs.
mission	The agency's main purpose or the reason that the agency was established.
partnership program	Combines the resources of the State and those of an assortment of local and regional nonprofit partner organizations to leverage output and increase delivery of quality services to people and communities throughout the State.

performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.
regional re-granting program	Provides funding to select nonprofit organizations to administer and re-grant at the local level on behalf of MCACA supporting small arts and cultural projects throughout the State in 19 designated regions.
reportable condition	A matter that, in the auditor's judgment, represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.