

REPORT DIGEST

DEPARTMENT OF AGRICULTURE ILLINOIS STATE FAIR REPORT ON SPECIAL PROCEDURES PERFORMED TO REVIEW INTERNAL ACCOUNTING CONTROL AND ADMINISTRATIVE CONTROL PROCEDURES FOR THE 1994 FAIR OPERATIONS

INTRODUCTION

This report covers special procedures performed to review internal accounting control and administrative control procedures during the 1994 Illinois State Fair. Our regular compliance and supplementary financial information audit for Fiscal Years 1994 and 1995 will be performed later.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NEED TO REVIEW RENTAL, ADMISSION, AND PARKING CHARGES

Existing Illinois State Fair policies for renting space and for assigning of non-paid credentials for fair admissions and parking need to be evaluated now that the fair has its own fund to sustain future operations.

The Fair has generally established a standard rental rate of \$40 per front foot for vendors and exhibitors at the Fair. They have also established a \$3 per person admission charge and a \$5 per day parking fee. Certain groups and individuals have received reduced rates or not been charged for space, admissions, or parking. In 1994, these groups included Illinois State Agencies (\$49,286); Ethnic Village vendors and a commodities group (amounts unknown); and Illinois political parties (\$6,490).

We recommended the Fair re-evaluate their policies for awarding free or reduced space and providing complementary admissions and parking in order to maximize revenue to the State and the Fair to sustain future operations.

The Department concurred with our recommendation.

AUDITORS' OPINION

This was a special review of control procedures and our audit work did not include an audit of financial statements. Our regular compliance and supplementary financial information audit for 1994 and 1995 will be performed later.

WILLIAM G. HOLLAND, Auditor General
WGH:KMC:pp

SPECIAL ASSISTANT AUDITORS

Sikich, Gardner & Co, LLP were our special assistant auditors for this special review.