



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

DUQUOIN STATE FAIR

State Compliance Examination
 For the Two Years Ended September 30, 2025

Release Date: June 2, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2013		25-01	
Category 2:	0	2	2	2017		25-02	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 4							

INTRODUCTION

The DuQuoin State Fair (DSF), a function of the State of Illinois, Department of Agriculture, is responsible for compliance with the specified requirements for operations and transactions associated with the DSF.

SYNOPSIS

- (25-01) The DSF did not maintain adequate controls over contractual agreements.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**WEAKNESSES IN CONTRACT ADMINISTRATION
ASSOCIATED WITH THE DUQUOIN STATE FAIR**

The DSF did not maintain adequate controls over contractual agreements.

DSF did not adequately control contract agreements

During our contractual agreement testing, we noted the following:

- For the 2025 Fair, three of 60 (5%) contractual agreements, totaling \$37,412, did not have a certificate of insurance filed with the DSF as stated in the contract terms.
- For the 2024 Fair, three of 60 (5%) contractual agreements, totaling \$8,280, were not properly signed and/or dated on or before the start of the contract. We were unable to determine timeliness due to the missing dates. (Finding 1, pages 9-10) **The finding has been reported since 2013.**

We recommended the DSF ensure all contracts and related forms are properly completed, approved, and executed prior to the start of the services or lease terms. Further, we recommended contractual agreements are updated for procurements that do not require certifications of insurance.

DSF officials agreed with auditors

DSF officials accepted the finding and stated they will implement controls to identify contracts requiring insurance and update contract language.

OTHER FINDING

The remaining finding pertains to weaknesses in controls over grandstand ticket office receipts. We will review the DSF's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the DSF for the two years ended September 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the DSF complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

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COURTNEY DZIERWA
Deputy Auditor General

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

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