



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DUQUOIN STATE FAIR

State Compliance Examination
 For the Two Years Ended September 30, 2023

Release Date: April 30, 2024

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2017		23-004	
Category 2:	0	4	4	2013		23-001, 23-002, 23-003	
Category 3:	0	0	0				
TOTAL	0	4	4				
FINDINGS LAST AUDIT: 7							

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

(23-001) The DSF did not have adequate controls over camping revenue to ensure all revenues for camping were received.

- 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**

**INADEQUATE CONTROLS OVER CAMPING
REVENUES**

The DSF did not have adequate controls over camping revenues to ensure all revenues for camping were received.

The DSF rents campsites on the fairgrounds during the time of the DuQuoin State Fair. During testing, we noted the following:

Camping permits not properly displayed

Campers not accurately charged

Missing permit receipts

- In 2023, five of 40 (13%) camping permits tested did not properly display the start date.
- Two of 40 (5%) camping permits tested, totaling \$1,125, were not accurately charged to the campers, resulting in one underpayment of \$25 and one overpayment of \$25.
- Two of 40 (5%) camping permits tested had dates covered that did not agree with the permit receipt, ranging in differences from 1 to 7 days.

- In 2022, four of 39 (10%) camping permits tested had dates covered that did not agree with the permit receipt, ranging in differences from 1 to 2 days.
- One of 39 (3%) camping permits tested, amounting to \$75, were not accurately charged to the camper, resulting in an underpayment by camper in the amount of \$25.
- One of 39 (3%) camping permits tested, amounting to \$350, had a missing permit receipt. (Finding 1, pages 9-10) **The finding has been reported since 2013.**

We recommended the DSF strengthen its internal controls over camping permits and revenue collection procedures.

DSF officials agreed with auditors

DSF officials accepted the finding.

OTHER FINDINGS

The remaining findings pertain to weaknesses in contract administration, inadequate controls over space rentals and 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, 2023, 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.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

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FRANK J. MAUTINO
Auditor General

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