



**State of Illinois
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2023**

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2023**

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**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2023**

AGENCY OFFICIALS

Director	Mr. Jerry Costello II
Chief Fiscal Officer (01/01/2024 – Present)	Ms. Judy Vollmar
Chief Fiscal Officer (12/01/2023 – 12/31/2023)	Vacant
Chief Fiscal Officer (01/16/2023 – 11/30/2023)	Mr. Todd Haberer
Chief Fiscal Officer, Acting (06/01/2022 – 01/15/2023)	Mr. Todd Haberer
Chief Fiscal Officer (10/01/2021 – 05/31/2022)	Ms. Johanna Helm
General Counsel (04/16/2023 – Present)	Ms. Tess Feagans
General Counsel, Acting (03/01/2023 – 4/15/2023)	Ms. Tess Feagans
General Counsel (10/01/2021 – 02/28/2023)	Mr. John Teefey
Chief Internal Auditor	Vacant
Fair Manager (03/18/2024 – Present)	Mr. Luke Davison
Fair Manager, Acting (09/11/2023 – 03/17/2024)	Ms. Patsie Hopkins
Fair Manager (09/09/2023 – 09/10/2023)	Vacant
Fair Manager (10/01/2021 – 09/08/2023)	Mr. Josh Gross

STATE FAIR OFFICE

Primary administrative office is located at:

DuQuoin State Fair Offices
655 Executive Drive
DuQuoin, Illinois 62832

MANAGEMENT ASSERTION LETTER

April 11, 2024

Adelfia LLC
Certified Public Accountants
400 East Randolph Street, Suite 700
Chicago, Illinois 60601

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the DuQuoin State Fair (Fair), a function of the State of Illinois, Department of Agriculture (Department). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Department's compliance with the following specified requirements during the two-year period ended September 30, 2023. Based on this evaluation, we assert that during the years ended September 30, 2022, and September 30, 2023, the Department has materially complied with the specified requirements listed below.

- A. The Department has obligated, expended, received, and used public funds of the State associated with the Fair in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Department has obligated, expended, received, and used public funds of the State associated with the Fair in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations associated with the Fair.
- D. State revenues and receipts collected by the Department associated with the Fair are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department associated with the Fair have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Department of Agriculture


SIGNED ORIGINAL ON FILE

Mr. Jerry Costello II, Director


SIGNED ORIGINAL ON FILE

Ms. Judy Vollmar, Chief Fiscal Officer


SIGNED ORIGINAL ON FILE

Ms. Tess Peagans, General Counsel


SIGNED ORIGINAL ON FILE

Mr. Luke Davison, Fair Manager

**STATE OF ILLINOIS
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STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	4	7
Repeated Findings	4	6
Prior Recommendations Implemented or Not Repeated	3	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2023-001	9	2021/2013	Inadequate controls over camping revenue	Significant Deficiency and Noncompliance
2023-002	11	2021/2013	Weaknesses in contract administration associated with the DuQuoin State Fair	Significant Deficiency and Noncompliance
2023-003	13	2021/2013	Inadequate controls over space rentals	Significant Deficiency and Noncompliance
2023-004	15	2021/2017	Inadequate controls over grandstand ticket office receipts	Significant Deficiency and Noncompliance

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Prior Findings Not Repeated				
A	17	2021/2011	Ambiguous statutory language	
B	17	2021/2021	Inadequate controls over competitive events	
C	17	2021/2017	Inadequate controls over gates and parking admission	

EXIT CONFERENCE

The Fair waived an exit conference in a correspondence from Judy Vollmar, Chief Fiscal Officer, on April 8, 2024. The responses to the recommendations were provided by Judy Vollmar, Chief Fiscal Officer, in a correspondence dated April 11, 2024.



INDEPENDENT ACCOUNTANT’S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the DuQuoin State Fair (Fair), a function of the State of Illinois, Department of Agriculture (Department), with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended September 30, 2023. Management of the Fair is responsible for compliance with the specified requirements for operations and transactions associated with the Fair. Our responsibility is to express an opinion on the Fair’s compliance with the specified requirements for operations and transactions associated with the Fair based on our examination.

The specified requirements are:

- A. The Department has obligated, expended, received, and used public funds of the State associated with the Fair in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Department has obligated, expended, received, and used public funds of the State associated with the Fair in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations associated with the Fair.
- D. State revenues and receipts collected by the Department associated with the Fair are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department associated with the Fair have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Fair complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Fair complied with the specified requirements for operations and transactions associated with the Fair. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements for operations and transactions associated with the Fair, 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 the Fair's compliance with the specified requirements.

In our opinion, the Fair complied with the specified requirements for operations and transactions associated with the Fair during the two years ended September 30, 2023, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements for operations and transactions associated with the Fair, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2023-001 through 2023-004.

The Department's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Department's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control) for operations and transactions associated with the Fair. In planning and performing our examination, we considered the Fair's internal control for operations and transactions associated with the Fair to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements for operations and transactions associated with the Fair and to test and report on the Department's internal control for operations and transactions associated with the Fair in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control for operations and transactions associated with the Fair.

Accordingly, we do not express an opinion on the effectiveness of the Fair’s internal control for operations and transactions associated with the Fair.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 through 2023-004 that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

The Department’s responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department’s responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
April 11, 2024

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended September 30, 2023**

2023-001 **FINDING** (Inadequate controls over camping revenue)

The DuQuoin State Fair (DSF) did not have adequate controls over camping revenue to ensure all revenues for camping were received.

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

2023 Fair:

- Five of 40 (13%) camping permits tested did not properly display start date. As a result, we were unable to agree with the period coverage for the permit receipts.
- 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.

2022 Fair:

- 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.

This finding was first reported in the DSF’s State Compliance Examination for the two years ended September 30, 2013. During Fiscal Year 2022 and 2023, the DSF has been unsuccessful in implementing an adequate corrective action plan.

Current DSF policy requires all permits indicate the dates the camper is staying, and campers are to be charged the full payment beginning on July 1st. In addition, campers are required to properly display the DSF camping permit while on the fairgrounds.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the DSF to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

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DSF management stated the monitoring of camping is a monumental task. The DuQuoin State Fairgrounds has over 1,000 camping spots with electric and water hook ups, to say nothing of “primitive” camping options. Due to the nature of competitive events, entertainers, and the travel involved with coming to the rather remote DuQuoin State Fairgrounds, campers come in all hours of the day and night. The receipt may be generated in the office a day off from the camping days and staff occasionally errs in marking flags and receipts to match.

Inadequate controls of camping records and revenue collection could result in loss of revenue to the State. (Finding Code No. 2023-001, 2021-006, 2019-006, 2017-006, 2015-006, 2013-005)

RECOMMENDATION

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

DSF RESPONSE

The DSF agrees further controls over camping would be beneficial. DSF will remind staff during training the importance of the office receipt and flag matching and being correctly calculated. As time and staff allow, spot checks may be made to perform review while campers are on site.

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2023-002 **FINDING** (Weaknesses in contract administration associated with the DuQuoin State Fair)

The DuQuoin State Fair (DSF) did not maintain adequate controls over contractual agreements.

During our testing of contracts, we noted the following:

2023 Fair:

- Ten of 60 (17%) contractual agreements, totaling \$15,605, were not properly signed and/or dated on or before the start of the contract.
- Four of 60 (7%) contractual agreements, totaling \$104,890, had expired certificates of insurance filed with the DSF.
- Two of 60 (3%) contractual agreements, totaling \$6,325, did not have a certificate of insurance filed with the DSF.
- One of 60 (2%) contractual agreements, amounting to \$2,320, had payments that did not agree with the contract amount, resulting in an underpayment of \$150 to the vendor.
- One of 60 (2%) contractual agreements was missing.

2022 Fair:

- Ten of 59 (17%) contractual agreements, totaling \$22,225, did not have a certificate of insurance filed with the DSF.

This finding was first reported in the DSF's State Compliance Examination for the two years ended September 30, 2013. In subsequent years, the DSF has been unsuccessful in implementing an adequate corrective action plan.

Prudent business practice and effective internal control requires contracts to be reviewed and approved prior to their inception to be binding and enforceable on both parties. Contractual agreements should be signed/executed by all required parties prior to the beginning of the contractual agreement term. Further, proof of insurance should be obtained, when required by the contract.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

The State Records Act (5 ILCS 160/8) requires the DSF to make and preserve records containing adequate and proper documentation of the organization,

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functions, policies, decisions, procedures, and essential transactions of the agency designed to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Fair management stated contracts are held up for many reasons and DSF is not wholly in control of how or when vendors complete or do not complete contracts. Many vendors return year after year and inadvertently provide prior copies of paperwork, or certificates of insurance current at the time they are provided but expiring prior to the end of the DSF. Staff had not been instructed to verify dates in the past, just to verify a certificate was provided. Retention of agreements and certificates of insurance are occasionally misfiled due to the amount of assistance from temporary staff, and the necessity of sending all agreements to the Springfield office for ultimate execution. The underpayment exception in Fiscal Year 2023 was due to a vendor that initially requested electrical service to his supply trailer – a service DSF charges \$120 for; however, the vendor ultimately did not use such service, and therefore was not charged for it.

Failure to have the contract agreements signed before the beginning of the contract period does not bind the service provider for compliance with the applicable laws, regulations and rules. A lack of required certificates of insurance may increase legal and financial risk to DSF. In addition, failure to accurately calculate payments from vendors may result in loss of revenue to the State. (Finding Code No. 2023-002, 2021-007, 2019-007, 2017-007, 2015-007, 2013-009)

RECOMMENDATION

We recommend the DSF ensure contracts and agreements are retained and include all required elements. We also recommend the DSF implement procedures to ensure all contract requirements are adhered to, and pay underpaid vendors.

DSF RESPONSE

DSF agrees priority should be placed on contract administration as we are able. DSF will continue to stress to vendors the importance of the timely return of agreements and providing valid certificates of insurance with the proper dates. Payment processors will be reminded to verify invoice amounts to contract values when processing vendor payments. Contract reviewers will be reminded of the importance of valid certificates of insurance with correct dates being provided and the importance of document retention.

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2023-003 **FINDING** (Inadequate controls over space rentals)

The DuQuoin State Fair (DSF) did not have adequate controls in place to ensure that all leases for space were properly enforced.

During our space rental testing, we noted the following:

2023 Fair:

- Three of 27 (11%) space rental contracts, including one gratis contract, were utilizing more space than stated in the contract, ranging from the vendors usage of 4 to 9 feet over allowable space at the time of observation.
- One of 27 (4%) space rental contracts did not have the prices of their products clearly displayed at the time of observation.

2022 Fair:

- One of 20 (5%) space rental contracts was utilizing 3 more feet of space than stated in the contract at the time of observation.
- One of 20 (5%) space rental contracts did not have the prices of their products clearly displayed at the time of observation.

This issue was first communicated to DSF management during the DSF’s State Compliance Examination for the two years ended September 30, 2013. During Fiscal Year 2022 and 2023, management did not take adequate corrective action to implement appropriate and reasonable corrective action for this issue.

The “Measuring Space” rules in the Illinois Administrative Code (Code) (8 Ill. Admin. Code 270.105) specifically dictate how space is to be measured for space rental contracts on the fairgrounds.

The Illinois Administrative Code (Code) (8 Ill. Admin. Code 270.175) requires each lessee to post in a conspicuous manner inside the stand and at the outside entrance to the place of business, a sign showing the price to be charged for meals, lunches, drinks or other food or articles to be sold under the contract. All prices shall be posted before a stand opens and during its operating hours.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

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DSF management stated in Fiscal Year 2023, 1 of the 3 space exceptions were 2 booths belonging to University of Illinois Extension partners, Master Gardeners, and the Perry County Extension. Neither group is charged for their space. They asked to be next to each other and between themselves to “share” space. This resulted in no loss of revenue to any entity. Another of the space issues was due to a tree being in the originally planned space not being platted for. Rather than lose a tree, DSF adjusted the vendor’s location as best they could when the vendor arrived. This resulted in the vendor having an additional 4’ of space that could not have been utilized otherwise by DSF or another entity. The third exception was an error in platting by DSF. The Fiscal Year 2022 exception was a movable wagon outside their boundaries. The space rental team noticed this the first weekend and had it moved to within rented area. However, at the time of testing, it was taking up an additional 3’ of space. DSF management also stated DSF staff did not detect the absence of clear pricing for items being sold. Menus change occasionally from day to day and many of the pricing signs are mobile. As vendors close their stands at the end of the night and reopen the next day, non-permanent fixtures (such as pricing signs) do not always get put back in the same location.

Inadequate controls over space rental contracts results in noncompliance with the Code and the Fiscal Control and Internal Auditing Act and could result in the loss of revenue to the DSF. (Finding Code No. 2023-003, 2021-005, 2019-005, 2017-005, 2015-005, 2013-004)

RECOMMENDATION

We recommend DSF enhance its internal control over monitoring space rental contracts to ensure compliance with the terms of the contracts and established rate schedules.

DSF RESPONSE

DSF agrees space rental control after initial set-up is not monitored closely. Ongoing monitoring is not a priority for DSF when no issues present themselves. However, DSF will work on better platting of contract spacing to avoid issues such as trees. DSF will also remind space rental monitoring staff of the importance of visible signage for all products being sold and to monitor space boundaries throughout fair time rather than only initially.

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2023-004 **FINDING** (Inadequate controls over grandstand ticket office receipts)

The DuQuoin State Fair (DSF) did not have adequate controls over grandstand ticket office receipts.

During the review of grandstand ticket office receipts reconciliations and observation of grandstand ticket office procedures, we noted the following:

2023 Fair:

- Three of 6 (50%) entertainers tested had inaccurate complimentary ticket issuance records, with differences from 3 to 8 complimentary tickets.
- One of 4 (25%) daily grandstand ticket office receipt reconciliations tested did not agree with the Ticketmaster report, with \$34 unaccounted difference.

2022 Fair:

- Six of 6 (100%) entertainers tested had inaccurate complimentary ticket issuance records, with differences from 1 to 4 complimentary tickets.
- Three of 4 (75%) daily grandstand ticket office receipt reconciliations tested did not agree with the Ticketmaster report, with \$140 unaccounted difference.
- During our review of the grandstand ticket office receipt reconciliations and observation of grandstand ticket office procedures, we noted the DSF recorded grandstand ticket sales of \$466,216, but our recalculation indicated grandstand ticket sales of \$466,866, with \$650 unaccounted difference.

This finding was first reported in the DSF’s State Compliance Examination for the two years ended September 30, 2017. During Fiscal Years 2022 and 2023, management did not take adequate corrective action to implement appropriate and reasonable corrective action for this issue.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues are properly recorded and accounted for, and that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, and misappropriation.

DSF management stated DSF hires temporary staff each year for the fair. They handle various tasks related to ticket office receipts. The exceptions noted were due to human error and neglect of procedures.

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Failure to maintain adequate controls over grandstand ticket office receipts could lead to a loss of revenue and inaccurate financial reporting. Inadequate controls in this area also increase the risk that errors and irregularities could occur and not be detected. (Finding Code No. 2023-004, 2021-004, 2019-010, 2017-010)

RECOMMENDATION

We recommend the DSF implement procedures to review grandstand ticket office receipts reconciliations and investigate differences noted.

DSF RESPONSE

DSF agrees more procedures are needed for accurate accounting of all ticket aspects. DSF believes controls are improving. DSF will continue to train and develop procedures to minimize errors by temporary staff. The Illinois State Fair will be consulted as to possible additional controls over comp tickets and office receipt reconciliation.

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SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended September 30, 2023

A. **FINDING** (Ambiguous statutory language)

During the prior examination, due to ambiguous language within the Illinois Horse Racing Act of 1975 (Act) (230 ILCS 5/31(j)(3)), we were unable to conclude whether the DuQuoin State Fair (DSF) was in compliance with the Act during the examination period.

During the current examination, the DSF ensured an alternate racing program was requested and approved by the Illinois Standardbred Breeders Fund Advisory Board pursuant to Section 31(j)(3) of Act. As a result, this finding is not repeated. (Finding Code No. 2021-001, 2019-001, 2017-001, 2015-001, 2013-006, 11-3)

B. **FINDING** (Inadequate controls over competitive events)

During the prior examination, the DSF did not exercise adequate controls over competitive events.

During the current examination, our testing indicated that DSF made significant improvements in the controls over competitive events; however, we continued to note certain immaterial problems. As a result, this matter was reported in the DSF's Report on Immaterial Findings. (Finding Code No. 2021-002)

C. **FINDING** (Inadequate controls over gates and parking admission)

During the prior examination, the DSF did not have adequate controls over gates and parking admissions.

During the current examination, our sample testing did not identify significant exceptions regarding gates and parking admissions. As a result, this finding is not repeated. (Finding Code No. 2021-003, 2019-009, 2017-009)