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# REPORT DIGEST

## DUQUOIN STATE FAIR

### REPORT ON SPECIAL PROCEDURES PERFORMED TO REVIEW INTERNAL ACCOUNTING CONTROL AND ADMINISTRATIVE CONTROL PROCEDURES FOR 1996 OPERATIONS

#### Summary of Findings:

Total this audit	1
Total last audit	1
Repeated from last audit	0

Release Date:

April 10, 1997



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#### SYNOPSIS

- ◆ The Du Quoin State Fair has not developed written policies and procedures for the sale, barter, or exchange of grandstand tickets.
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## **INTRODUCTION**

This report covers special procedures performed to review internal accounting controls and administrative control procedures during the 1996 Du Quoin State Fair.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **POLICIES AND PROCEDURES FOR THE SALE, BARTER, AND EXCHANGE OF GRANDSTAND TICKETS WERE NOT DEVELOPED**

**In 1996, the Fair issued 2,260  
complimentary grandstand  
tickets**

The Du Quoin State Fair has not developed written policies and procedures for the sale, barter or exchange of grandstand tickets in accordance with the State Fair Act. The Fair issues complimentary tickets to various individuals and groups including performers as part of their contract, the media in exchange for advertising, corporate sponsors, and others as determined by the Fair Manager. In 1996, the Fair issued 2,260 complimentary grandstand tickets worth an estimated \$33,000. This was an increase of 860 tickets, or 61% more tickets than issued for the 1995 fair.

The State Fair Act requires the Department to set policies and procedures for the sale, barter, or exchange of tickets and for ticket refunds for canceled events. While the 2,260 complimentary tickets issued should not be viewed as lost revenue, this is too large an amount to distribute without official guidelines. (Finding 1, APPENDIX A)

We recommended the Department develop written policies and procedures governing the issuance of complimentary tickets. The Department concurred with this recommendation and stated that written guidelines would be prepared before the 1997 fair.

