



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE FAIR

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

Release Date: April 30, 2024

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2017		23-01	
Category 2:	0	2	2	2021		23-02	
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 4							

INTRODUCTION

The Illinois State Fair (ISF), 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 ISF.

SYNOPSIS

- (23-01) The ISF 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**

INADEQUATE CONTROLS OVER CONTRACTUAL AGREEMENTS

The ISF did not maintain adequate controls over contractual agreements.

ISF did not adequately control contract agreements

During testing, we noted the ISF had not signed and/or dated contractual agreements on or before the contract start date and the ISF contract payments did not agree with contract amounts resulting in an underpaid vendor:

- In 2023 five of 60 (8%) contractual agreements, totaling \$12,667, were not properly signed and/or dated on or before the start of the contract.
- Two of 60 (3%) contractual agreements, totaling \$5,670, had payments that did not agree with the contract amount, resulting in a \$450 underpaid vendor.
- In 2022 three of 60 (5%) contractual agreements, totaling \$12,375, did not have a certificate of insurance filed with the ISF.
- One of 60 (2%) contractual agreements, totaling \$8,200, was not properly signed and/or dated on or before the start of the contract.
- One of 60 (2%) contractual agreements was missing.

ISF has been unsuccessful in implementing an adequate corrective plan. (Finding 1, page 9-10) **The finding has been reported since 2017.**

We recommended the ISF ensure all contracts and related forms are properly completed, approved and executed prior to the start of the services or lease terms. In addition, we recommended the ISF ensure payments are accurately calculated, collected in full, and underpaid vendors are reimbursed.

ISF officials agreed with auditors

ISF officials accepted the finding and stated they will verify invoice amounts when processing payments and stated they will improve the contract review process.

OTHER FINDING

The remaining finding pertains to weaknesses in controls over space rentals. We will review the ISF'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 ISF for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the ISF 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.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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