

REPORT DIGEST

DEPARTMENT OF AGRICULTURE DU QUOIN STATE FAIR REPORT ON SPECIAL PROCEDURES PERFORMED TO REVIEW INTERNAL ACCOUNTING CONTROL AND ADMINISTRATIVE CONTROL PROCEDURES FOR THE 1994 FAIR OPERATIONS

SYNOPSIS

-Certain groups and individuals have received reduced rates or not been charged for Fair space or parking. The Fair needs to re-evaluate their policies to maximize revenue to the State and the Fair.

INTRODUCTION

This report covers special procedures performed to review

internal accounting control and administrative control procedures during the 1994 Du Quoin State Fair. Our regular compliance and supplementary financial information audit for Fiscal Years 1994 and 1995 will be performed later.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NEED TO REVIEW SPACE RENTAL AND PARKING CHARGES

Existing Fair policies for renting space and for the assigning of non-paid credentials for parking needs to be evaluated.

The Fair has generally established a standard rental rate of \$30 per front foot for vendors and exhibitors at the Fair. They have also established a \$2 per day (or \$7.50 per week) parking fee. Certain groups and individuals have received reduced rates or not been charged for space or parking. In 1994 these groups included Illinois State Agencies (\$10,877) and Illinois political parties (\$2,565).

We recommended the Fair re-evaluate their policies for awarding free or reduced space and providing complementary parking in order to maximize revenue to the State and the Fair.

The Department concurred with our recommendation.

OTHER FINDINGS

Our report contained on additional finding. It identified the need to segregate duties in the Central Cashiers Office and the Space Rental Office. The Department concurred with our recommendation to implement control procedures. We will review progress toward implementation of our recommendation during our next audit.

AUDITORS' OPINION

This was a special review of control procedures and our audit work did not include an audit of financial statements. Our regular compliance and supplementary financial information audit for 1994 and 1995 will be performed later.

General

WILLIAM G. HOLLAND, Auditor

WGH;KMC

SPECIAL ASSISTANT AUDITORS

Sikich, Gardner & Co. were our special assistand auditor for this special review.