



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

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE FAIR

State Compliance Examination
 For the Two Years Ended September 30, 2025

Release Date: June 2, 2026

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2017		25-01	
Category 2:	1	2	3	2021		25-02	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	1	2	3				
FINDINGS LAST AUDIT: 2							

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

- (25-01) 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**

**WEAKNESSES IN CONTRACT ADMINISTRATION
ASSOCIATED WITH THE ILLINOIS STATE FAIR**

The ISF did not maintain adequate controls over contractual agreements.

ISF did not adequately control contract agreements

During our contractual agreement testing, we noted the following:

With regard to the 2025 Fair:

- Four of 60 (7%) contractual agreements, totaling \$14,926, were not properly signed and/or dated on or before the start of the contract. The signatures and/or dating of contracts ranged from four to eleven days after the start of the contract. For one contract, we were unable to determine timeliness due to missing signatures and/or dates.
- One of 60 (2%) contractual agreements could not be provided by the ISF.

With regard to the 2024 Fair:

- One of 60 (2%) contractual agreements, totaling \$2,800, was not properly dated on or before the start of the contract. We were unable to determine timeliness due to the missing date.
- One of 60 (2%) contractual agreements, totaling \$3,725, did not have a certificate of insurance filed with the ISF. (Finding 1, pages 11-12)

This 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 and maintained. Further, contractual agreements should be updated for procurements that require certifications of insurance.

ISF officials accepted

ISF officials accepted the finding and stated they will implement controls ensuring contracts are complete and properly executed before the services are used.

OTHER FINDINGS

The remaining findings pertain to weaknesses in controls over space rentals and camping revenue. 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 September 30, 2025, 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

COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

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