



**State of Illinois
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2025**

**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, 2025**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Agency Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	4
Independent Accountant's Report on State Compliance and on Internal Control over Compliance	6
Schedule of Findings	
Current Findings	9
Prior Finding Not Repeated	13

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2025**

AGENCY OFFICIALS

Director	Mr. Jerry Costello II
Chief Fiscal Officer (01/01/24 – Present)	Ms. Judy Vollmar
Chief Fiscal Officer (12/01/23 – 12/31/23)	Vacant
Chief Fiscal Officer (10/01/23 – 11/30/23)	Mr. Todd Haberer
Deputy Chief Fiscal Officer, Reporting Liaison (10/16/24-Present) (new position effective 10/16/24)	Mr. Heath Woodcock
General Counsel	Ms. Tess Feagans
Chief Internal Auditor	Vacant
Fair Manager (03/18/24 – Present)	Mr. Luke Davison
Fair Manager, Acting (09/11/23 – 03/17/24)	Ms. Patsie Hopkins

STATE FAIR OFFICE

Primary administrative office is located at:

DuQuoin State Fair Offices
655 Executive Drive
DuQuoin, Illinois 62832

MANAGEMENT ASSERTION LETTER

April 22, 2026

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

Adelfia LLC:

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, 2025. Based on this evaluation, we assert that during the years ended September 30, 2024, and September 30, 2025, 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 Feagans, General Counsel

SIGNED ORIGINAL ON FILE

Mr. Luke Davison, Fair Manager

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2025**

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	2	4
Repeated Findings	2	4
Prior Recommendations Implemented or Not Repeated	2	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	9	2023/2013	Weaknesses in Contract Administration Associated With the DuQuoin State Fair	Significant Deficiency and Noncompliance
2025-002	11	2023/2017	Inadequate Controls Over Grandstand Ticket Office Receipts	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	13	2023/2013	Inadequate Controls Over Camping Revenue	
B	13	2023/2013	Inadequate Controls Over Space Rentals	

EXIT CONFERENCE

The Fair waived an exit conference in a correspondence from Luke Davison, Fair Manager, on April 7, 2026. The responses to the recommendations were provided by Heath Woodcock, Deputy Chief Fiscal Officer, Reporting Liaison, in a correspondence dated April 21, 2026.



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, 2025. 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, 2025, 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 2025-001 and 2025-002.

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 2025-001 and 2025-002 that we consider to be significant deficiencies.

There were no immaterial findings that have been excluded from this report.

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 22, 2026

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended September 30, 2025**

2025-001 **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 contractual agreement testing, we noted the following:

2025 Fair:

- Three of 60 (5%) contractual agreements, totaling \$37,412, did not have a certificate of insurance filed with the DSF as stated in the contract terms.

2024 Fair:

- Three of 60 (5%) contractual agreements, totaling \$8,280, were not properly signed and/or dated on or before the start of the contract. We were unable to determine timeliness due to the missing dates.

This finding was first reported in 2013. In subsequent years, the DSF has been unsuccessful in implementing an adequate corrective action plan.

The Illinois Procurement Code (30 ILCS 500/20-80(d)) states no voucher shall be submitted to the Comptroller for a warrant to be drawn for the payment of money from the State treasury or from other funds held by the State Treasurer on account of any contract unless the contract is reduced to writing before the services are performed and filed with the Comptroller. Contractors shall not be paid for any supplies that were received or services that were rendered before the contract was reduced to writing and signed by all necessary parties.

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.

Good internal control procedures and management practices require the DSF to obtain proof of insurance from vendors prior to entering into the contract to prevent the exposure of liability to the State.

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

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended September 30, 2025**

parties prior to the beginning of the contractual agreement term. Further, proof of insurance should be obtained, when required by the contract.

The State Records Act (5 ILCS 160/8) requires the DSF to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the DSF designed to protect the legal and financial rights of the State and of persons directly affected by the DSF's activities.

DSF management stated during peak operational periods, the DSF was unable to ensure contracts were properly signed and/or dated. DSF management also stated for procurements that did not require certificates of insurance, the insurance requirement in the Standard Terms and Conditions section of the contracts were not deleted due to an oversight.

Failure to ensure contract agreements are signed before the beginning of the contract period represents noncompliance with the Illinois Procurement Code and results in contractors providing goods or services before being bound to compliance with applicable laws, rules, and regulations. A lack of required certificates of insurance may increase legal and financial risk to the DSF. (Finding Code No. 2025-001, 2023-002, 2021-007, 2019-007, 2017-007, 2015-007, 2013-009)

RECOMMENDATION

We recommend the DSF ensure all contracts and related forms are properly completed, approved, and executed prior to the start of the services or lease terms. Further, we recommend contractual agreements are updated for procurements that do not require certifications of insurance.

DSF RESPONSE

The DSF agrees all contracts and related forms should be properly executed and maintained. Moving into the 2025 DuQuoin State Fair, the DSF implemented procedures to ensure contracts were properly completed, including signature and dates. A contract checklist was created that includes every point on a contract that should be completed and dated by the vendor before a contract is sent for execution. During the 2025 DuQuoin State Fair, there were no instances of contracts not being signed and/or dated. DSF will continue to collaborate with the Department's legal team to ensure contracts are complete and properly executed before the services are used. Department legal and procurement will work together to identify contracts requiring insurance and update contract language as appropriate.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended September 30, 2025**

2025-002 **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:

2025 Fair:

- DSF recorded grandstand ticket sales of \$84,064, but our recalculation indicated grandstand ticket sales of \$85,050, with a \$986 unreconciled difference.

2024 Fair:

- One of 4 (25%) daily grandstand ticket office receipt reconciliations tested did not agree with the event vendor's grandstand ticket sales report, with a \$5 unreconciled difference.

This finding was first reported in 2017. In subsequent years, the DSF has been unsuccessful in implementing an adequate corrective action plan.

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.

The State Records Act (5 ILCS 160/8) requires the DSF to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the DSF.

DSF management stated the exceptions noted were due to human error and failure to add online ticket sales.

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. 2025-002, 2023-004, 2021-004, 2019-010, 2017-010)

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended September 30, 2025**

RECOMMENDATION

We recommend the DSF implement procedures to review grandstand ticket office receipts and reconciliations and investigate differences noted. We also recommend the DSF include online ticket sales in its reconciliations.

DSF RESPONSE

The DSF agrees there was a miscalculation in the original reconciliation due to the omission of the online sales for an event. Staff will be reminded of the importance of the reconciliations. Procedures or a form for conducting the reconciliation will be drafted and a second party will review the reconciliation before being sent for final review and approval.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
DUQUOIN STATE FAIR
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended September 30, 2025

A. **FINDING** (Inadequate Controls Over Camping Revenue)

During the prior examination, the DSF did not have adequate controls over camping revenue to ensure all revenues for camping were received.

During the current examination, the DSF improved its controls over camping revenue based on our testing. As a result, this finding is not repeated. (Finding Code No. 2023-001, 2021-006, 2019-006, 2017-006, 2015-006, 2013-005)

B. **FINDING** (Inadequate Controls Over Space Rentals)

During the prior examination, the DSF did not have adequate controls in place to ensure that all leases for space were properly enforced.

During the current examination, our sample testing did not identify significant exceptions regarding space rentals. As a result, this finding is not repeated. (Finding Code No. 2023-003, 2021-005, 2019-005, 2017-005, 2015-005, 2013-004)