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CITIZENS SUMMARY

Findings in the audit of the Missouri State Fair

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| Background | The Missouri State Fair is responsible for promoting Missouri agriculture and creating understanding and education of the industry and its related fields. The fair is held annually in August on the state fairgrounds in Sedalia, and provides a showcase for livestock, agricultural products, commercial exhibits, and other displays. The Missouri State Fair Commission oversees Missouri State Fair operations, with organizational assistance provided by the Missouri Department of Agriculture. In addition, the Missouri State Fair has a long-standing arrangement with the Missouri State Fair Foundation to promote and operate various activities at the annual state fair and throughout the year. |
| Reemployed State Retiree | The Missouri State Fair reemployed a state retiree and did not track the actual hours the employee worked to ensure compliance with state laws. Instead, the employee received a daily per diem regardless of the number of hours worked. From November 2013 through June 2015 the employee was paid approximately \$66,000. During this time, the employee continued to receive retirement benefits. |
| Missouri State Fair Foundation | In 2006, and at the recommendation of a previous audit, the Missouri State Fair Commission entered into an agreement with the Missouri State Fair Foundation to define the relationship of the two parties and further clarify the role of the Missouri State Fair Foundation; however, the Missouri State Fair does not ensure compliance with this agreement. For example, the Missouri State Fair does not seek compensation for some administrative and facility support provided to the foundation, as required by the agreement. The fair uses state resources (personnel, office space, equipment, and supplies) to maintain the records of the foundation's Agriculture Youth account for youth agriculture scholarships, but these expenses are not reimbursed by the foundation. The foundation has not received an audit as required by the agreement. Additionally, the agreement does not outline all duties and responsibilities of each party, or specify the activities the foundation participates in during the fair. |
| Closed Meeting Minutes | Minutes are not prepared for closed session meetings of the Missouri State Fair Commission. |

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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