



# Audit Report 2009 Florida State Fair

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FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES

## Attendance and Gate Admission Revenue

FLORIDA STATE FAIR AUTHORITY

IA 0809-09

March 27, 2009

### Conclusion:

The attendance of 466,733 and gate admission revenue of \$3,119,360 for the 2009 Florida State Fair is fairly stated.



**Background:** In 1974, the Florida Legislature created the Florida State Fair Authority and reaffirmed the annual Tampa event as the official Florida State Fair. Effective July 1, 1995, the Florida Legislature granted the Commissioner of Agriculture the sole responsibility to appoint the 21 member Florida State Fair Authority. Since 1995, the Department has provided direct assistance and oversight of the annual state fair and other operational activities, pursuant to Section 616.251, Florida Statutes.

**The objective** was to audit the attendance and gate admission revenue of the 2009 Florida State Fair. This financial information is the responsibility of Florida State Fair Authority's management. Our responsibility is to express an opinion based on our audit.

**The scope** was the attendance and gate admission revenue of the 2009 Florida State Fair held during the period of February 5 - 16, 2009, including advance gate admission sales occurring prior to the fair's opening and refunds or credits made through February 28, 2009.

**Methodology:** The audit was planned and performed to obtain reasonable assurance as to whether the 2009 Florida State Fair attendance and gate admission revenue is free of material misstatement. Accordingly, our audit included examining, on a test basis, systems and records of the Florida State Fair Authority, as available, and performing such other procedures as deemed necessary. We believe that our audit provides a reasonable basis for our opinion.

### Conclusion

In our opinion, the attendance of 466,733 and gate admission revenue of \$3,119,360 pertaining to the 2009 Florida State Fair, as of February 28, 2009, is fairly stated in all material respects.

### Recommendation

None.

### Management Response

A response was not required.

This audit was conducted in accordance with the applicable standards for the General Principles and Standards for Offices of Inspector General, the Professional Practice of Internal Auditing, and Information Systems Auditing as published by the Association of Inspectors General, the Institute of Internal Auditors and the Information Systems Audit and Control Association, respectively.

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