



Audit of Fairgrounds Special Event Contracts

Inspector General Department **Gary J. Cooney, Clerk of the Circuit Court & Comptroller** **Audit Report**

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Audit Conducted by:
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Board of County Commissioners,

The Fairgrounds Special Events Contracts Audit is complete. This audit assessed the effectiveness of new controls implemented by the Fairgrounds department to ensure special event contract deposits are properly managed. These controls were established in response to recommendations from an Inspector General consulting project requested by management last year.

The department has made meaningful improvements to strengthen accountability and oversight of special event deposits. During the audit, oversight of the Fairgrounds department transitioned to the Executive Director of Parks and Resources. The Inspector General will include a review of Fairgrounds contract management controls in future Parks and Water Resources audits, allowing time for the new leadership to evaluate and adjust procedures as needed.

We appreciate Cari Christian's, Assistant County Manager's, cooperation and assistance during this audit.

Respectfully submitted,

Terri Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Denise Bell, Chief Deputy Clerk
Jennifer Barker, County Manager
Cari Christian, Assistant County Manager
Bobby Bonilla, Executive Director of Parks & Water Resources

Background

Last year, the Assistant County Manager, who oversaw the Fairgrounds department, requested a risk and control consulting review by the Inspector General. This engagement resulted in recommendations to improve the handling of special event contract deposits.

During this audit, oversight of the Fairgrounds department transitioned from the Assistant County Manager to the Executive Director of Parks and Resources. Outgoing leadership provided new leadership with information on the recently implemented controls for managing contract deposits.

Scope and Objectives

The objective of this audit was to evaluate the effectiveness of the newly implemented controls to mitigate fraud, financial, and operational risks over special event contract deposits by testing transactions from 12/16/24 to 02/28/25. We were able to evaluate the design of the new controls; however, because not all relevant transactions occurred during the limited timeframe of the audit, we could not test whether all the new controls are being executed as designed.

The Inspector General department will include a review of Fairgrounds contract management controls in future Parks and Water Resources audits, which will give new leadership time to assess and adjust procedures as needed.

Overall Conclusion

The Fairgrounds department has appropriately designed controls to enhance accountability and oversight in handling special event contract deposits. The controls tested are being executed as designed.