



Recreational Vehicle Integrated Audit Follow-up: No future performance reporting. Slow start to implementing recommendations to reduce financial risk and improve compliance.




June 2025

Our [2024 audit of the Recreational Vehicle Park](#) found areas for improvement related to cash handling, information security, performance reporting, and website accessibility. Nine months later, staff made little progress but were still committed to improvements. They were starting work with the Finance Department to assess risk and implement new procedures. They were also planning to upgrade the website. Management chose not to implement the recommendation to improve Park performance reporting.



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Recommendation Status Key:

 0 Resolved <i>Management addressed risk. Auditors will no longer monitor.</i>	 4 In Process <i>Recommendations are in progress. Auditors will continue to monitor.</i>	 1 Accept Risk <i>Management accepted the risk of not implementing the recommendation.</i>
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Working with Finance to assess fraud risks.

In Process 

Initial finding: The Park did not conduct or document a fraud risk assessment. Such assessments provide a vital opportunity for managers and staff to collaboratively identify potential fraud scenarios and devise preventive measures.

Recommendation: Fair and Expo Center management should conduct a fraud risk assessment for the Recreational Vehicle Park and document outcomes.

Update: Fair and Expo Center management reported that they are working with the Finance Department to strengthen internal controls and fiscal transparency. The work will include onsite observations and evaluations.

Plans to update cash handling procedures.

In Process 

Initial finding: Management did not complete comprehensive accounting procedures to adequately provide effective control, supervision, and adherence during the implementation of new procedures at the Park.

Recommendation: Fair and Expo management should incorporate fraud risk assessment results into updated cash handling updated for the Recreational Vehicle Park.

Update: Fair and Expo Center management reported that they are working with the Finance Department to strengthen internal controls and fiscal transparency. Following completion of the work, management will update written cash handling procedures to align with best practices and reinforce the commitment to strong fiscal stewardship.

Information security procedure updates planned.

In Process 

Initial finding: As new information systems were implemented, Management did not establish procedures to address information security. Initially, management had broad permissions for system evaluation and process creation. However, these permissions should have been redistributed among staff once the system was operational to mitigate risks associated with concentrated duties.

Recommendation: Fair and Expo management should incorporate the fraud risk assessment results into information security procedures for the Park reservation system.

Update: Fair and Expo Center management reported that they are working with the Finance Department to strengthen internal controls and fiscal transparency. Following completion of the work, management will update information security procedures to align with best practices and reinforce the commitment to strong fiscal stewardship.

Working towards website compliance with Americans with Disabilities Act.

In Process



- Initial finding:** The Park website may not meet Americans with Disabilities Act compliance requirements.
- Recommendation:** Fair and Expo Center management should follow through with plans to rebuild the webpage to improve accessibility and establish procedures to periodically evaluate web content for Americans with Disabilities Act compliance.
- Update:** Fair and Expo management reported that they have conducted an initial review of their website and are working on improvements and have implemented some changes. They also reported planning to work with an outside web development contractor on a complete rebuild of their website which will prioritize accessibility and user experience for all users, including those with disabilities.

No future reporting on Recreational Vehicle Park performance.

Accept Risk



- Initial finding:** Performance measures play a crucial role in guiding decisions, fostering improvement, and enhancing understanding. Less than favorable outcomes can lead to evaluations that identify root causes and solutions. Recreational Vehicle Park performance reporting focused on revenues, expenses, and local economic impact. However, narrative operational indicators discussed at committee meetings often did not include verifiable evidence, as suggested by phrases such as "appears to" and "may."
- Recommendation:** Fair and Expo management should establish and report on performance measures for the Recreational Vehicle Park.

Update: Management decided not to establish performance measures for the Park. Instead of providing more concrete performance measures for the Recreational Vehicle Park, management chose to incorporate park measures into aggregate reporting for the Fair and Expo Center. Without specific performance measures, management and oversight bodies will have less information available to guide decision-making and proactively identify problems.

Conclusion and Next Steps

We will continue to report on the status of in process audit recommendations in our Global Follow-up Report at the end of each calendar year.

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