



Michigan  
Office of the Auditor General  
**REPORT SUMMARY**

*Financial Audit*

*Michigan State Fair and Exposition Center  
Department of Agriculture  
Fiscal Year Ended September 30, 2002*

Report Number:  
79-305-03

Released:  
September 2003

*A financial audit determines if the financial schedules are fairly presented; considers internal control over financial reporting; and determines compliance with State compliance requirements material to the financial schedules. This financial audit of the Michigan State Fair and Exposition Center (MSFEC) was conducted as part of the constitutional responsibility of the Office of the Auditor General.*

**Financial Schedules:**

**Auditor's Report Issued**

We issued an unqualified opinion on MSFEC's financial schedules.

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**Internal Control Over Financial Reporting**

We did not identify any material weaknesses in internal control over financial reporting.

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**Noncompliance Material to the Financial Schedules**

We did not identify any instances of noncompliance applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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**Background:**

Act 361, P.A. 1978 (Sections 285.161 - 285.176 of the *Michigan Compiled Laws*), created MSFEC. The Department of Agriculture has the responsibility of conducting an annual Michigan State Fair and other exhibits or events for the purpose of promoting all phases of the economy of the State. The fairgrounds consist of approximately 200 acres located in Detroit. The 2002 Michigan State Fair was held August 20, 2002 through September 2, 2002. The Fair's reported paid attendance was 307,877.

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A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: [www.state.mi.us/audgen/](http://www.state.mi.us/audgen/)



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