



**LAW LIBRARY ASSOCIATION  
MONROE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**LAW LIBRARY ASSOCIATION  
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STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

743 East B Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110

## REPORT OF INDEPENDENT ACCOUNTANTS

Law Library Association  
Monroe County  
PO Box 563  
Woodsfield, Ohio 43793

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Monroe County, Ohio, (the Law Library) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Law Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Law Library Association prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Law Library Association, Monroe County, as of December 31, 1999 and 1998, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2000 on our consideration of the Law Library Association's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

May 9, 2000



**LAW LIBRARY ASSOCIATION  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND, CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>Cash Receipts:</b>	
Intergovernmental	\$23,771
Other Revenue	<u>2,296</u>
Total Cash Receipts	<u>26,067</u>
<b>Cash Disbursements:</b>	
Books and Materials	25,928
Miscellaneous	<u>200</u>
Total Cash Disbursements	<u>26,128</u>
Total Receipts Over/(Under) Disbursements	<u>(61)</u>
Fund Cash Balance, January 1	<u>336</u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$275</u></u></b>

*The notes to the financial statements are an integral part of this statement.*

**LAW LIBRARY ASSOCIATION  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<b>Cash Receipts:</b>	
Intergovernmental	<u>\$19,829</u>
Total Cash Receipts	<u>19,829</u>
<b>Cash Disbursements:</b>	
Books and Materials	17,456
Miscellaneous	<u>2,072</u>
Total Cash Disbursements	<u>19,528</u>
Total Receipts Over/(Under) Disbursements	<u>301</u>
Fund Cash Balances, January 1	<u>35</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$336</u></u></b>

*The notes to the financial statements are an integral part of this statement.*



**LAW LIBRARY ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Law Library Association, Monroe County, (the Law Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and "Code of Regulations of the Monroe County Bar and Law Library Association." The Law Library is directed by an appointed Board of Trustees. The Library provides legal reference services to the residents of the County.

The Law Library's management believes these financial statements present all activities for which the Law Library is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Budgetary Process**

The Law Library is not required to prepare budgetary reports.

**D. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH**

The Law Library Association maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$275	\$336
Total deposits	\$275	\$336

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**3. RISK MANAGEMENT**

The Law Library Association has obtained commercial insurance for the following risks:

- Comprehensive property and general liability

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JIM PETRO, AUDITOR OF STATE

743 B East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701

Telephone 740-594-3300  
800-441-1389

Facsimile 740-594-2110

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Law Library Association  
Monroe County  
PO Box 563  
Woodsfield , Ohio 43793

To the Board of Trustees:

We have audited the accompanying financial statements of Law Library Association, Monroe County, Ohio, (the Law Library) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 9, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Law Library 's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-61056-001. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Law Library in a separate letter dated May 9, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Law Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Law Library in a separate letter dated May 9, 2000.

This report is intended for the information and use of the management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

May 9, 2000

**LAW LIBRARY ASSOCIATION  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>1999-61056-001</b>
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**Finding Repaid Under Audit**

On August 17, 1999, the Citizens Bank of Woodfield inadvertently placed the Law Library Association's bank account number on a deposit slip that was supposed to be deposited to the Monroe County Court's bank account, in the amount of \$992.28. These monies were subsequently credited to the Law Library Association's bank account instead of the Monroe County Court's bank account. This depositing error was not discovered by the Law Library Association or the Monroe County Court and the Law Library Association spent the funds during 1999.

A finding for recovery is hereby issued against the Monroe County Law Library, in the amount of nine hundred ninety-two dollars and twenty-eight cents (\$992.28) and in favor of the Monroe County Court. The Monroe County Law Library paid \$992.28 to the Monroe County Court with check number 1103 on May 9, 2000.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**LAW LIBRARY ASSOCIATION**

**MONROE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 25, 2000**