



Mary Taylor, CPA
Auditor of State

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

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Mary Taylor, CPA

Auditor of State

Law Library Association
Vinton County
114 West Main Street
McArthur, Ohio 45651

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 24, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Law Library Association
Vinton County
114 West Main Street
McArthur, Ohio 45651

To the Board of Trustees:

We have audited the accompanying financial statements of the General Fund and the Retained Monies Fund of the Law Library Association, Vinton County, Ohio (the Association), as of and for the years ended December 31, 2007 and 2006. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

The financial statements present only the General Fund and the Retained Monies Fund and do not intend to present fairly the financial position or results of operations of all Association funds.

As described more fully in Note 1, the Association has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

GAAP require presenting entity-wide statements and also presenting the Association's larger (i.e., major) funds separately. While the Association does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Associations to reformat their statements. The Association has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2007 and 2006 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Association as of December 31, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Law Library Association, Vinton County, Ohio, General Fund and the Retained Monies Fund as of December 31, 2007 and 2006, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Association has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2008, on our consideration of the Association's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

July 24, 2008

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PUBLIC FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Retained Monies Fund</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Fine and Forfeitures	\$32,679		\$32,679
Interest		\$97	97
Total Cash Receipts	32,679	97	32,776
Cash Disbursements:			
Books and Periodicals	10,545		10,545
Salaries and Fringe Benefits	3,502		3,502
Supplies and Materials	1,027		1,027
Refunds to Relative Income Sources (See Note 2)	8,423		8,423
Other	10		10
Total Cash Disbursements	23,507	0	23,507
Total Cash Receipts Over/(Under) Cash Disbursements	9,172	97	9,269
Other Financing Receipts/(Disbursements):			
Remittance to Retained Funds	(1,083)	1,083	0
Refunds from Vendors	205		205
Total Other Financing Receipts/(Disbursements)	(878)	1,083	205
Excess (Deficiency) of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	8,294	1,180	9,474
Public Fund Cash Balances, January 1 (See Note 2)	10,838	2,869	13,707
Public Fund Cash Balances, December 31	\$19,132	\$4,049	\$23,181

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PUBLIC FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>General Fund</u>	<u>Retained Monies Fund</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Fine and Forfeitures	\$31,228		\$31,228
Interest		\$50	50
Total Cash Receipts	<u>31,228</u>	<u>50</u>	<u>31,278</u>
Cash Disbursements:			
Books and Periodicals	12,764		12,764
Salaries and Fringe Benefits	3,350		3,350
Supplies and Materials	1,067		1,067
Refunds to Relative Income Sources (See Note 2)	5,857		5,857
Audit Costs	2,590		2,590
Total Cash Disbursements	<u>25,628</u>	<u>0</u>	<u>25,628</u>
Total Cash Receipts Over/(Under) Cash Disbursements	5,600	50	5,650
Other Financing Receipts/(Disbursements):			
Remittance to Retained Funds	(582)	582	0
Refunds from Vendors			0
Total Other Financing Receipts/(Disbursements)	<u>(582)</u>	<u>582</u>	<u>0</u>
Excess (Deficiency) of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	5,018	632	5,650
Public Fund Cash Balances, January 1 (See Note 2)	<u>5,820</u>	<u>2,237</u>	<u>8,057</u>
Public Fund Cash Balances, December 31	<u>\$10,838</u>	<u>\$2,869</u>	<u>\$13,707</u>

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

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Law Library Association, Vinton County (the Association), is governed by a board of three trustees. Members of the Vinton County Bar Association elected annually elect the board members. The Association provides access to all county officers and the judges of the several courts within the county.

The Association operates by receiving a portion of fine and forfeiture monies from the courts (and any associated interest) under Ohio Revised Code (ORC) §§ 3375.50 to .53, inclusive. ORC § 3375.54 authorizes the Association to disburse funds to purchase, lease or rent lawbooks; computer communications consoles to access a system of computerized legal research; microfilm materials and equipment, videotape materials and equipment; audio or visual materials and equipment; and other services, materials, and equipment that provide legal information or facilitate legal research.

ORC §3375.49 requires the Vinton County Commissioners to provide adequate facilities for the Law Library, including suitable bookcases, heating and lighting for the rooms.

The Board of Trustees hires a librarian and not more than two assistant law librarians. The Judges of the Court of Common Pleas of Vinton County fix these librarians' compensation pursuant to ORC § 3375.48. If the Association provides free access to all county officers and the judges of the several courts, the County treasury pays the librarians' salary. If the Association does not provide free access, the Association must pay the librarians' salary. Ohio Revised Code § 3375.48 requires Associations to pay 20% of the compensation for their librarian and up to two assistants from their own funds beginning January 1, 2007. The Association's funding obligation increases by 20 percentage points annually. Therefore, beginning January 1, 2011, Associations must pay 100% of these librarians' compensation from the Association's funds. The Association has already elected to pay 100% of the librarian's compensation from the Association's funds.

The Association's management believes these financial statements present all public funds for which the Association is financially accountable. The Association does not have any private monies.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Fund Accounting

The Association uses fund accounting to segregate cash and investments that are restricted as to use. The Association classifies its funds into the following types:

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Retained Monies Fund

Retained Monies Fund reports funds the Association retains under Ohio Revised Code § 3375.56. At the end of each calendar year the Association may retain up to ten percent of their unencumbered balance. See footnote 2 for additional information.

D. Property, Plant, and Equipment

The Association records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

E. Refund to Relative Income Sources

If certain conditions are met, Ohio Revised Code § 3375.56 requires the Association to refund at least ninety percent of any *unencumbered* balance to political subdivisions that provided revenues to the Association. See Footnote 2 for additional information.

2. Refund to Relative Income Sources and Amount Retained

In any year that receipts exceed disbursements, the Association refunds at least ninety percent of the balance to the political subdivisions who provided the funds and retains the remainder. Ohio Revised Code § 3375.56 requires this "refund to relative income sources". The following tables present the refunded and retained amounts during 2007 and 2006.

Unencumbered Balance at December 31, 2006	
Refunded and Retained During Calendar Year 2007	
Unencumbered Balance at December 31, 2006	\$10,838
Refunded to Relative Sources during 2007	(8,423)
Retained Funds Amount during 2007	(1,084)
Remaining Amount to Refund to Relative Sources in 2008	\$1,331

Unencumbered Balance at December 31, 2005	
Refunded and Retained During Calendar Year 2006	
Unencumbered Balance at December 31, 2005	\$5,820
Refunded to Relative Sources during 2006	(5,857)
Additional Amount Refunded in 2006 Relative to Source	619
Retained Funds Amount during 2006	\$582

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

2. Refund to Relative Income Sources and Amount Retained (Continued)

The following table presents the refund and retained amounts due in 2008.

Unencumbered Balance at December 31, 2007 To Be Refunded and Retained During Calendar Year 2008	
Unencumbered Balance at December 31, 2007	\$19,132
Remaining Amount to Refund to Relative Income Sources from 2006	(1,331)
Balance to calculate Refund and Retained Monies Amounts	17,801
Refund to Relative Sources to be paid in 2008	(16,020)
Retained Funds Amount to be paid in 2008	\$1,781

3. Equity in Pooled Cash

The Association maintains a cash pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	2007	2006
Demand deposits	\$23,181	\$13,707

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

4. Retirement System

The Association's employee belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS members contributed 9.5 percent and 9 percent, respectively, of their gross salaries and the Association contributed an amount equaling 13.85 percent and 13.7 percent, respectively, of participants' gross salaries.

5. RISK MANAGEMENT

Commercial Insurance

The Association has been insured by the Vinton County Commissioners for the following risks:

- Comprehensive property and general liability; and
- Errors and omissions.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Law Library Association
Vinton County
114 West Main Street
McArthur, Ohio 45651

To the Board of Trustees:

We have audited the financial statements of the Law Library Association, Vinton County, Ohio (the Association), as of and for the years ended December 31, 2007 and 2006 and have issued our report thereon dated July 24, 2008, wherein we noted the Association followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also disclosed the financial statements include only the general fund and the retained monies fund. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Association's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Association's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Association's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Association's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Association's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting: 2007-002 through 2006-006.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Association's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding number 2007-005 is also a material weakness.

We also noted certain internal control matters that we reported to the Association's management in a separate letter dated July 24, 2008.

Compliance and Other Matters

As part of reasonably assuring whether the Association's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2007-001 through 2007-003.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Association's management in a separate letter dated July 24, 2008.

We intend this report solely for the information and use of the Board of Trustees and management. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

July 24, 2008

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Noncompliance Citation

Ohio Admin. Code Section 117-2-02(D)(4) states, in part, all local public offices should maintain or provide a report similar to the following accounting records:

Payroll records including:

- W-2 Forms, W-4 Forms and other withholding records and authorizations.
- Payroll journal that records, assembles and classifies by pay period the name of employee, social security number, hours worked, wage rates, pay date, withholdings by type, net pay, and other compensation paid to an employee (such as termination payment), and the fund and account charged for the payments.

No payroll journal was maintained. Also, no W-2 forms were available for review. This provided no supporting documentation or detail to show gross pay and deductions withheld. Also, the Association received letters from the Internal Revenue Service for both 2006 and 2007 stating that no W-2 was filed with the IRS.

We recommend the Secretary/Treasurer maintain appropriate payroll records.

FINDING NUMBER 2007-002

Finding For Recovery Repaid Under Audit/Noncompliance Citation/Significant Deficiency

Ohio Rev. Code Section 3375.56 provides that on the first Monday of each year, the Board of Trustees of the Association must send a detailed statement to the County Auditor which lists the amounts and sources of fine monies received under Ohio Revised Code Sections 3375.50 through 3375.53 inclusive. The statement should also contain a detailed listing of all fine money spent by the Association during the preceding year. If the total amount of fine money by the Association during the preceding year exceeds the expenditures and encumbrances made during the year, the County Auditor must certify such fact to the Board of Trustees of the Association. The amount to be refunded by the Association is to be at least 90% of the total unexpended balance from the previous year.

For 2006 and 2007, a detailed statement of receipts and expenditures was not submitted to the County Auditor. Also, 90% of the total unexpended balance for 2006 was not remitted until December, 2007. In addition, the Association incorrectly calculated the total unexpended balance for 2006. This resulted in the Association owing an additional \$1,332 for 2006 to the County as of July 24, 2008.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding For Recovery for public money due but not collected is hereby issued against the Vinton County Law Library Association in the amount of one thousand three hundred and thirty-two dollars (\$1,332), in favor of the Vinton County General Fund.

This finding was repaid on July 29, 2008, via check number 1502 from the Vinton County Law Library Association payable to the Vinton County General Fund.

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2007-003

Noncompliance Citation/Significant Deficiency

Ohio Rev. Code Section 149.351(A) requires that all records which are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided under Sections 149.38 to 149.42 of the Ohio Rev. Code.

No record of the minutes for 2006 was available for review. In addition, no 941 Forms were available for review for 2006 or 2007. This could allow error and/or irregularities to occur and remain undetected for an extended period of time.

We recommend the Association require all supporting documentation to be maintained to ensure that all transactions are accurate and appropriate.

FINDING NUMBER 2007-004

Significant Deficiency

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices. When designing the public office's system of internal control and the specific control activities, management should consider the following:

- Ensure that all transactions are properly authorized in accordance with management's policies,
- Ensure that accounting records are properly designed;
- Ensure adequate security of assets and records;
- Plan for adequate segregation of duties or compensating controls;
- Verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records;
- Perform analytical procedures to determine the reasonableness of financial data; and
- Ensure the collection and compilation of the data needed for the timely preparation of financial statements.

The Secretary/Treasurer did not perform monthly bank reconciliations. Nothing was documented to indicate any type of review of bank statements or underlying records. This resulted in the Association reporting an incorrect ending balance for 2006 and omitting the Retained Monies account from their financial statements. This also resulted in the Association underpaying the County for the 90% of the unencumbered balance due for 2006.

We recommend the Secretary/Treasurer perform a bank reconciliation each month. The Association's bank register should be reviewed for accuracy. This should be evidenced by initials of the reviewer and date of the review.

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2007-005

Material Weakness

Sound financial reporting is the responsibility of the fiscal officer and governing board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

As a result of the audit procedures performed, the following errors were noted in the financial statements that required audit adjustment or reclassification:

- * In 2006 and 2007, Retained Monies of \$582 and \$148, respectively, were not remitted properly to the Retained Monies Fund.
- * In 2006 and 2007, interest receipts of \$50 and \$97, respectively, were not recorded in the Retained monies fund.
- * In 2006, Books and Periodicals disbursements were understated by \$2,029 when compared to the underlying records.
- * In 2006, Audit Costs disbursements were understated by \$1,788 and Refunds to Relative Income Sources disbursements were overstated by the same amount.
- * In 2006, Salaries and Benefits disbursements were overstated by \$170 when compared to the underlying records.
- * In 2007, Fines and Forfeitures receipts were overstated by \$168 and Refunds from Vendors receipts were understated by the same amount.
- * In 2006, Fines and Forfeitures receipts were understated by \$7,678 when compared to the underlying records.
- * In 2006, Supplies and Materials disbursements were understated by \$994 when compared to the underlying records.

To ensure the Association's financial statements and notes to the financial statements are complete and accurate, the Association should adopt policies and procedures, including a final review of the statements and notes by the Association Treasurer or Board of Trustees, to identify and correct errors or omissions.

FINDING NUMBER 2007-006

Significant Deficiency

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices. When designing a system of internal controls and specific controls activities, management should consider the following:

- Ensure that all transactions are properly authorized in accordance with management policies.
- Ensure that all accounting records are properly designed.
- Perform analytical procedures to determine reasonableness of financial data.

The Board of Trustees generally only meets once a year. This could cause bills being paid and purchases being made without the knowledge and authorization of the Board of Trustees.

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006
(Continued)**

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p>

FINDING NUMBER 2007-006 (Continued)

Significant Deficiency (Continued)

We recommend the Board of Trustees meet every other month to review the Association's financial records, approve bills for payment, sign checks to pay bills, and discuss any other pertinent business of the Association. We further recommend the Association Librarian take minutes of all meetings and include all financial information discussed, as well as other information pertinent to the Association. The minutes should be signed by the Association President and attested to by the Librarian.

Officials' Response: We did not receive a response from Officials to these findings.

**LAW LIBRARY ASSOCIATION
VINTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2007 AND 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Ohio Rev. Code Section 9.38 - Timely deposit of receipts	No	Finding No Longer Valid
2005-002	Ohio Admin. Code Section 117-2-02(D)(4) - Payroll Records Maintenance	No	Not Corrected – Reissued as Finding Number 2007-001
2005-003	Ohio Rev. Code Section 149.351(A) - Destruction of records	No	Not Corrected – Reissued as Finding Number 2007-003
2005-004	Ohio Rev. Code Section 3375.56 - Filing with County Auditor	No	Not Corrected – Reissued as Finding Number 2007-002
2005-005	Bank reconciliations not performed monthly	No	Not Corrected – Reissued as Finding Number 2007-004



Mary Taylor, CPA
Auditor of State

LAW LIBRARY ASSOCIATION

VINTON 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
SEPTEMBER 9, 2008**