



Mary Taylor, CPA  
Auditor of State



**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

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Mary Taylor, CPA  
Auditor of State

Hardin County Law Library Association  
Hardin County  
One Courthouse Square  
Kenton, Ohio 43326

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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

June 17, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Hardin County Law Library Association  
Hardin County  
One Courthouse Square  
Kenton, Ohio 43326

To the Board of Trustees:

We have audited the accompanying financial statements of the general fund and the retained monies fund of the Hardin County Law Library Association, Hardin County (the Library), as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the 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 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 the all Library funds.

As described more fully in Note 1, the Library 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.

While the Library 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 Libraries to reformat their statements. The Library 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, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2008 and 2007, 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 Hardin County Law Library Association, Hardin County, General Fund and the Retained Monies Fund as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Library 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 June 17, 2009, on our consideration of the Library'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.

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

**Mary Taylor, CPA**  
Auditor of State

June 17, 2009



**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL PUBLIC FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>General Fund</b>	<b>Retained Monies Fund</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Hardin County Auditor	\$77,132		\$77,132
City of Kenton	13,826		13,826
Hardin County Clerk of Courts	1,250		1,250
Hardin County Juvenile Court	589		589
Municipal Court	4,000		4,000
Interest		\$1,821	1,821
Miscellaneous Receipts	695		695
Total Cash Receipts	<u>97,492</u>	<u>1,821</u>	<u>99,313</u>
<b>Cash Disbursements:</b>			
Books, Pamphlets, Updates, Etc.	45,599		45,599
Office Supplies	627		627
Internet Services	6,644		6,644
CLE Workshop Expenses	840		840
Equipment Purchase/Software	1,864		1,864
Miscellaneous Expenses	141		141
Refunds to Relative Income Sources - See Note 2	36,974		36,974
Total Cash Disbursements	<u>92,689</u>		<u>92,689</u>
Total Cash Receipts Over Cash Disbursements	<u>4,803</u>	<u>1,821</u>	<u>6,624</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Remittance to Retained Funds	<u>(4,108)</u>	<u>4,108</u>	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	695	5,929	6,624
Public Fund Cash Balances, January 1		<u>47,033</u>	<u>47,033</u>
Public Fund Cash Balances, December 31	<u>\$695</u>	<u>\$52,962</u>	<u>\$53,657</u>

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

**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN 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>
<b>Cash Receipts:</b>			
Hardin County Auditor	\$64,847		\$64,847
City of Kenton	13,842		13,842
Hardin County Clerk of Courts	1,250		1,250
Hardin County Juvenile Court	1,256		1,256
Municipal Court	4,000		4,000
Interest		\$1,837	1,837
Miscellaneous Receipts	555		555
Total Cash Receipts	<u>85,750</u>	<u>1,837</u>	<u>87,587</u>
<b>Cash Disbursements:</b>			
Books, Pamphlets, Updates, etc.	41,427		41,427
Office Supplies	954		954
Internet Services	16,336		16,336
Refunds to Relative Income Sources 2007 - See Note 2	21,596		21,596
Refunds to Relative Income Sources 2006 - See Note 2	7,851		7,851
CLE Workshop Expenses	1,050		1,050
Audit Expense	1,987		1,987
Total Cash Disbursements	<u>91,201</u>		<u>91,201</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(5,451)</u>	<u>1,837</u>	<u>(3,614)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Remittance to Retained Funds 2007	(2,400)	2,400	
Remittance to Retained Funds 2006	(872)	872	
Total Other Financing Receipts/(Disbursements)	<u>(3,272)</u>	<u>3,272</u>	
Excess (Deficiency) of Cash Receipts and Other Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	(8,723)	5,109	(3,614)
Public Fund Cash Balances, January 1	<u>8,723</u>	<u>41,924</u>	<u>50,647</u>
Public Fund Cash Balances, December 31	<u>\$0</u>	<u>\$47,033</u>	<u>\$47,033</u>

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

**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Hardin County Law Library Association, Hardin County, (the Library) is governed by a board of nine trustees. Members of the Hardin County Bar Association elect the board members. The Library provides access to all county officers and the judges of the several courts within the county. The Library 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 Library to disburse funds to purchase, lease or rent law books; 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 Hardin County Commissioners to provide adequate facilities for the 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 Hardin County fix these librarians' compensation pursuant to ORC § 3375.48. If the Library provides free access to all county officers and the judges of the several courts, the County treasury pays the librarians' salary. If the Library does not provide free access, the Library must pay the librarians' salary.

House Bill 66 amended Ohio Rev. Code Section 3375.48 to transfer the authority to fix the compensation of the law librarian and assistant law librarians from the judges of the common pleas court to the county law library association's board of trustees. Additionally, this bill and House Bill 363 amended Ohio Rev. Code Section 3375.49 to allocate the responsibility of paying the compensation of the law librarian and up to two assistants as well as space, utilities, and fixtures, between the law library association and the county. Beginning in calendar year 2007, the proportionate share of which the Library is responsible for increases 20% annually, and the county's share proportionately decreases. During 2008, the county commissioners were responsible for 60% of the librarian's and assistants' compensation and 80 % of the costs of the space and utilities for the law library. As of January 1, 2010, a Law Library Resources Board (LLRB) will govern county law libraries. Each county will establish a county law library resources fund (LLRF) as required by Ohio Revised Code Section 307.514. On or before January 1, 2010 the Library must transfer money and property purchased with fine and penalties monies to the LLRB. Expenditures from the LLRF fund shall be made pursuant to the annual appropriation measure adopted by the commissioners.

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

The Library deems some funds it receives as private monies. Private monies include: membership dues, overdue book charges, and photocopying charges. Fees the Library collects for the use of books and copiers remain private even though the books and copiers may have been purchased with public funds. The Library need not comply with ORC § 3375.54 when disbursing private money. The accompanying financial statements do not present 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.

**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**C. Deposits and Investments**

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Library values the checking account, money market account, and certificate of deposits at cost.

**D. Fund Accounting**

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

**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 Library retains under Ohio Revised Code § 3375.56. At the end of each calendar year the Library may retain up to ten percent of their unencumbered balance. See footnote 2 for additional information.

**E. Property, Plant, and Equipment**

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

**F. Refund to Relative Income Sources**

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

**2. REFUND TO RELATIVE INCOME SOURCES AND AMOUNT RETAINED**

In any year that receipts exceed disbursements, the Library 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 2008 and 2007.

<b>Unencumbered Balance at December 31, 2007 Refunded and Retained During Calendar Year 2008</b>	
Unencumbered Balance at December 31, 2007	<u>\$41,082</u>
Refunded to Relative Sources during 2008	<u>\$36,974</u>
Retained Funds Amount during 2008	<u><u>\$4,108</u></u>

**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**2. REFUND TO RELATIVE INCOME SOURCES AND AMOUNT RETAINED**

<b>Unencumbered Balance at December 31, 2006</b>	
<b>Refunded and Retained During Calendar Year 2007</b>	
Unencumbered Balance at December 31, 2006	\$8,723
Refunded to Relative Sources during 2007	<u>7,851</u>
Retained Funds Amount during 2007	<u>872</u>
Unencumbered Balance at December 31, 2007	23,996
Refunded to Relative Sources during 2007 for 2008	<u>21,596</u>
Retained Funds Amount during 2007 for 2008	<u>\$2,400</u>

The Library refunded the excess for the year 2007 during December 2007 and the excess for the year 2008 during December 2008 instead of waiting until the following year when the County Auditor certified that the revenue received exceeded expenditures for the same period.

**3. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

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

	<b>2008</b>	<b>2007</b>
Demand deposits	\$14,529	\$ 9,658
Certificates of deposit	<u>39,128</u>	<u>37,375</u>
Total deposits	<u>\$53,657</u>	<u>\$47,033</u>

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

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Library is covered under the Hardin Count policy for the following risks:

- Comprehensive property and general liability

The Library has elected not to cover the office equipment which is in the Courthouse.

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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*

Hardin County Law Library Association  
Hardin County  
One Courthouse Square  
Kenton, Ohio 43326

To the Board of Trustees:

We have audited the financial statements of the Hardin County Law Library Association, Hardin County (the Library), as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated June 17, 2009, wherein we noted the Library 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 Library'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 Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library'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 a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

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 Library'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 Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-003 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

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

**Internal Control Over Financial Reporting  
(Continued)**

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. We believe that the significant deficiency described above, as finding number 2008-003, is also a material weakness.

**Compliance and Other Matters**

As part of reasonably assuring whether the Library'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 2008-001 and 2008-002.

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



**Mary Taylor, CPA**  
Auditor of State

June 17, 2009



**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2008-001**

**Finding For Recovery/Repaid Under Audit**

**Ohio Revised Code § 3375.49** states in calendar years 2007 through 2010, the board of county commissioners and the board of trustees shall be responsible for paying the compensation of the librarian and up to two assistant librarians appointed under **Ohio Revised Code § 3375.48**. In calendar year 2007, the board of county commissioners shall pay eighty per cent, and the board of trustees shall pay twenty per cent. In calendar year 2008, the board of county commissioners shall pay sixty per cent, and the board of trustees shall pay forty per cent.

The Library failed to pay \$1,895 or 40% of the Librarian's \$4,738 earnable salary for 2008. Additionally, the Law Library did not pay the \$293 employer portion of the contribution to the Ohio Public Employees Retirement System and Medicare on the 2008 earnable salary of the Librarian. During 2007 the Library failed to pay \$920 or 20% of the Librarian's \$4,600 earnable salary. Additionally, the Library did not pay the \$141 employer portion of the contribution to the Ohio Public Employees Retirement System and Medicare on the 2007 earnable salary of the Librarian. These obligations, instead, were paid by Hardin County.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code 117.28, a Finding for Recovery for public money due that has not been collected is hereby issued against Hardin County Law Library Association, in the total amount of \$3,249 and in favor of the Hardin County General Fund.

This Finding for Recovery was repaid by the Library on June 17, 2009 with check number 4426. This repayment was recorded by Hardin County with receipt number 93775.

**FINDING NUMBER 2008-002**

**Noncompliance Citation**

**Ohio Rev. Code § 3375.56** states on the first Monday of each year, the board of trustees of the law library association shall make a detailed statement to the county auditor, verified by the oath of the treasurer of the association, of the amount of the fines and penalties received under sections 3375.50 to 3375.53, inclusive, of the Revised Code, and of the money expended by the association.

If the total amount received under such sections during the preceding calendar year covered by such report exceeds the expenditures during the same period, the auditor shall certify such fact to the board which shall thereupon direct the treasurer of the association to refund proportionately to the treasurers of the political subdivisions from which such balance was received, no less than ninety per cent of any unencumbered balance on hand from the preceding year.

**FINDING NUMBER 2008-002  
(Continued)**

The Library refunded the 2007 excess of \$23,996 during December 2007 prior to the Hardin County Auditor receiving the detailed statement on January 4, 2008. The 2008 excess of \$41,082 was refunded during December 2008 prior to the Hardin County Auditor receiving the detailed statement on January 5, 2009.

The Library should not refund the excess from the preceding year until the County Auditor has certified that the total amounts received exceeds the expenditures during the same period.

**FINDING NUMBER 2008-003**

**Material Weakness**

**Accuracy of Annual Financial Statements**

The annual financial statements of the Library should reflect all balances and financial activity for the reporting period. In 2008 the Retained Monies Fund Interest receipts line item was understated by \$1,524. In addition, a check issued in 2007, in the amount of \$695, was voided and reissued by recording a disbursement in 2008 without recording a receipt. In 2007, the following line items did not agree to the supporting ledger: Refunds to Relative Income Sources was understated \$7,851 in the General Fund and Remittance to Retained Funds was understated by \$872 in the General Fund and the Retained Monies Fund. Interest revenue in the Retained Monies Fund was understated by \$443. In addition the 2007 beginning fund balance for the General Fund was understated by \$2,398 and Retained Monies Fund was understated by \$3,244. The accompanying financial statements and Library records have been adjusted to correct these errors.

The failure to prepare complete and accurate annual financial statements inhibits the user's ability to fully understand the results of operations.

Prior to filing with the Auditor of State or making the financial statements available for public review, the Library's financial statements should be reviewed for accuracy.

**OFFICIALS' RESPONSE**

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

**HARDIN COUNTY LAW LIBRARY ASSOCIATION  
HARDIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	Accuracy of Annual Financial Statements	No	Repeated as Finding 2008-003
2006-002	Ohio Rev. Code 117.38 – failure to file annual financial reports with the Auditor of State and publish notice of availability.	Yes	





**Mary Taylor, CPA**  
Auditor of State

**HARDIN COUNTY LAW LIBRARY ASSOCIATION**

**HARDIN 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 14, 2009**