



**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Law Library Association  
Putnam County  
749 North Perry Street  
P.O. Box 7  
Ottawa, Ohio 45875

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Putnam County, (the Library) as of and for the years ended December 31, 2000 and 1999. 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 audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Library 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 combined fund cash balances of the Library as of December 31, 2000 and 1999, and its combined 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 March 27, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Law Library Association  
Putnam County  
Report of Independent Accountants  
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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.

**Jim Petro**  
Auditor of State

March 27, 2001

**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>General</u>
<b>Cash Receipts:</b>	
Fines and Forfeitures	\$77,919
Miscellaneous Receipts	<u>99</u>
Total Cash Receipts	<u>78,018</u>
<b>Cash Disbursements:</b>	
Legal Publications	59,083
Insurance	70
Internet Charges	199
Purchase and Contract Services	4,201
Materials and Supplies	203
Statutory Refund	<u>13,670</u>
Total Cash Disbursements	<u>77,426</u>
Total Cash Receipts Over Cash Disbursements	592
Fund Cash Balances, January 1	<u>13,149</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$13,741</u></u></b>

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

**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>
<b>Cash Receipts:</b>	
Fines and Forfeitures	\$73,442
Miscellaneous Receipts	<u>255</u>
Total Cash Receipts	<u>73,697</u>
<b>Cash Disbursements:</b>	
Legal Publications	35,565
Insurance	278
Internet Charges	169
Purchase and Contract Services	2,805
Materials and Supplies	78
Statutory Refund	<u>21,966</u>
Total Cash Disbursements	<u>60,861</u>
Total Cash Receipts Over Cash Disbursements	12,836
Fund Cash Balances, January 1	<u>313</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$13,149</u></u></b>

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



**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Law Library Association, Putnam County, (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library is directed by a three-member Board of Trustees. The Library provides area legal counsel with legal publications.

The Library's management believes these financial statements present all activities for which the 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. Cash and Investments**

The Library has no investments.

**D. Fund Accounting**

The Library uses fund accounting to segregate cash that is restricted as to use. The Library classifies its funds into the following type:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**E. Property, Plant and Equipment**

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

**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Library 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 follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$13,741</u>	<u>\$13,149</u>

Deposits are insured by the Federal Depository Insurance Corporation.

**3. RISK MANAGEMENT**

The Library has obtained commercial insurance for legal publications, furniture, and equipment.



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

Law Library Association  
Putnam County  
749 North Perry Street  
P.O. Box 7  
Ottawa, Ohio 45875

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Putnam County, (the Library) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 27, 2001. We conducted our audits 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 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 audits 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 2000-60296-001. We also noted a certain immaterial instance of noncompliance that we have reported to the management of the Library in a separate letter dated March 27, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the 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 Library in a separate letter dated March 27, 2001.

Law Library Association  
Putnam County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

March 27, 2001

**LAW LIBRARY ASSOCIATION  
PUTNAM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2000-60269-001**

**Finding Repaid Under Audit**

Ohio Revised Code § 3375.56 states that on the first Monday of each year, the board of trustees of the Law Library Association shall make a detail statement to the auditor, verified by the oath of the Treasurer of the association, of the fines and penalties received under section 3375.50 to section 3375.53, and of the money expended by the association. If the total amount received under such section 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 there-upon direct the treasurer of the association to refund proportionately to the treasurers of the political subdivision from which such balance was received, not less than ninety percent of any unencumbered balance on hand from the preceding year.

The Law Library did not file the 1999 required report until February 14, 2000. The 2000 report has not been filed or ninety percent of the 2000 unencumbered balance returned, leaving \$12,766.76 due Putnam County. We recommended that the Law Library file the required reports by the required date and return the appropriate portion of remaining funds to the County Auditor.

In accordance with the forgoing facts, and pursuant to a Ohio Revised Code § 117.28, a finding for recovery for public money due but not collected is hereby returned against the Law Library Association, in the amount of \$12,766.76, in favor of the County General Fund.

The Law Library paid \$12,766.76 to the County on March 26, 2001.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**LAW LIBRARY ASSOCIATION**

**PUTNAM 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  
APRIL 10, 2001**