



**LAW LIBRARY ASSOCIATION  
WASHINGTON COUNTY**

**REGULAR AUDIT**

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



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



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## REPORT OF INDEPENDENT ACCOUNTANTS

Law Library Association  
Washington County  
205 Putnam Street  
Marietta, Ohio 45750

To the Board of Trustees:

We have audited the accompanying financial statement of the Law Library Association, Washington County, Ohio, (the Association) as of and for the years ended December 31, 1999 and December 31, 1998. This financial statement is the responsibility of the Association's management. Our responsibility is to express an opinion on this financial statement 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 Association prepares its financial statement 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 statement referred to above presents fairly, in all material respects, the cash balance of the Law Library Association, Washington County, as of December 31, 1999 and December 31, 1998, and its cash receipts and cash 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 February 15, 2000 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 grants.

This report is intended solely for the information and use of the management, 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

February 15, 2000



**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>Cash Receipts:</b>		
City Auditor	\$93,160	\$105,735
County Auditor	46,050	56,782
Municipal Court	5,500	5,500
Clerk of Courts	1,250	1,250
Probate/Juvenile Courts	308	348
Refund & Reimbursements	5,026	3,298
Westlaw Fees	6,076	6,257
Interest	2,847	2,972
Miscellaneous	<u>158</u>	<u>140</u>
 Total Cash Receipts	 <u>160,375</u>	 <u>182,282</u>
<b>Cash Disbursements:</b>		
Salaries	4,112	4,395
Books, Tapes & Periodicals	146,318	163,270
Operation of Library	3,185	2,398
Computer, Maintenance & Equipment	372	11,242
Audit		2,396
Miscellaneous	<u>525</u>	<u>101</u>
 Total Cash Disbursements	 <u>154,512</u>	 <u>183,802</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	<u>5,863</u>	<u>(1,520)</u>
Cash Balance, January 1	<u>56,077</u>	<u>57,597</u>
<b>Cash Balance, December 31</b>	<b><u><u>\$61,940</u></u></b>	<b><u><u>\$56,077</u></u></b>

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**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Law Library Association, Washington County, (the Association) 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 Washington County Bar and Law Library Association". The Association is directed by an appointed Board of Trustees. The Association provides legal reference services.

The Association's management believes this financial statement presents all activities for which the Association is financially accountable.

**B. Basis of Accounting**

This financial statement follows 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.

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Budgetary Process**

The Association is not required to prepare budgetary reports.

**D. 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 statement.

**2. CASH**

The carrying amount of cash at December 31 follows:

	<u>1999</u>	<u>1998</u>
Demand Deposits	<u>\$61,940</u>	<u>\$56,077</u>

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

**3. RISK MANAGEMENT**

The Association has obtained commercial insurance for the following risks:

- Commercial Property
- Valuable Papers and Records
- Employee Dishonesty
- Commercial General Liability

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

Law Library Association  
Washington County  
205 Putnam Street  
Marietta, Ohio 45750

To the Board of Trustees:

We have audited the accompanying financial statement of the Washington County Law Library Association, Washington County, Ohio (the Association), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated February 15, 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 Association's financial statement is 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Association in a separate letter dated February 15, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement 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 Association in a separate letter dated February 15, 2000.

This report is intended for the information and use of management and 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

February 15, 2000



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**LAW LIBRARY ASSOCIATION**

**WASHINGTON 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  
MARCH 30, 2000**