



**JOINT COUNTY PUBLIC DEFENDER  
TUSCARAWAS COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants .....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – General Fund For the Years Ended December 31, 1999 and 1998 .....	3
Notes to the Financial Statements .....	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	9

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## REPORT OF INDEPENDENT ACCOUNTANTS

Joint County Public Defender  
Tuscarawas County  
153 North Broadway  
New Philadelphia, OH 44663

To the Commission:

We have audited the accompanying financial statements of the Joint County Public Defender, Tuscarawas County, Ohio, (the Public Defender) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Public Defender'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 Public Defender 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 fund cash balances and reserves for encumbrances of the Public Defender 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 March 21, 2000 on our consideration of the Public Defender'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, the Commission 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 21, 2000

**Joint County Public Defender**



**JOINT COUNTY PUBLIC DEFENDER  
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

	<b>General Fund</b>	
	1999	1998
<b>Cash Receipts:</b>		
Intergovernmental	\$232,581	\$192,653
Counties	243,500	204,750
Municipalities	57,650	52,900
Other	303	5,921
	<u>534,034</u>	<u>456,224</u>
<b>Total Cash Receipts</b>		
<b>Cash Disbursements:</b>		
Current		
Salaries	338,477	292,076
Employee Benefits	100,059	95,878
Supplies	12,660	12,565
Contract Services	29,016	37,410
Rent	7,200	7,200
Travel	8,318	4,209
Expert Witnesses	35,102	12,021
All Other	2,850	1,579
Capital Outlay	1,290	4,228
	<u>534,972</u>	<u>467,166</u>
<b>Total Cash Disbursements</b>		
<b>Total Cash Receipts (Under) Cash Disbursements</b>	(938)	(10,942)
<b>Fund Cash Balances, January 1</b>	<u>39,480</u>	<u>50,422</u>
<b>Fund Cash Balances, December 31</b>	<u>\$38,542</u>	<u>\$39,480</u>
<b>Reserves for Encumbrances, December 31</b>	<u>\$6,799</u>	<u>\$22,992</u>

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Joint County Public Defender Commission, Tuscarawas County, (the Public Defender) 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 Public Defender was created pursuant to § 120.23, Ohio Revised Code. The Public Defender is directed by an appointed six-member Commission. The Public Defender provides legal assistance to indigent individuals charged with serious criminal offenses.

The Public Defender's management believes these financial statements present all activities for which the Public Defender is financially accountable. The Public Defender is disclosed as a Jointly Governed Organization of both Tuscarawas and Carroll Counties, respectively.

**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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Fund Accounting**

The Public Defender uses fund accounting to segregate cash and investments that are restricted as to use. The Public Defender utilizes a General Fund to account for all financial activity.

**D. Budgetary Process**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**D. Budgetary Process (Continued)**

**3. Encumbrances**

The Public Defender utilizes the encumbrance method of accounting, and reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**E. 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.

**F. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Public Defender.

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

The Tuscarawas County Auditor is the statutory fiscal officer for the Public Defender. Tuscarawas County maintains a cash pool used by all funds. Equity in pooled cash is further described in Tuscarawas County's general purpose financial statements for the years ended December 31, 1999 and 1998.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$502,908	\$534,034	\$31,126

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$542,387	\$541,771	\$616

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$422,500</u>	<u>\$456,224</u>	<u>\$33,724</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$490,421</u>	<u>\$490,158</u>	<u>\$263</u>

**4. RETIREMENT SYSTEM**

The Public Defender's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Public Defender contributed an amount equal to 13.55% of participants' gross salaries. The Public Defender has paid all contributions required through December 31, 1999.

**5. RISK MANAGEMENT**

The Public Defender maintains comprehensive insurance coverage under Tuscarawas County's umbrella policy with the Public Entities Pool of Ohio for real property, building contents, and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real property and contents are insured, and includes a \$1,000 deductible. Tuscarawas County also provides health insurance and dental and vision coverage to full time employees through a private carrier.

**6. CONTRACTS**

The Public Defender contracts with various political subdivisions within the counties served by the Public Defender, to provide legal representation for indigent persons who are charged with a violation of the ordinances of the subdivision.

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

Joint County Public Defender  
Tuscarawas County  
153 North Broadway  
New Philadelphia, OH 44663

To the Commission:

We have audited the accompanying financial statements of the Joint County Public Defender, Tuscarawas County, Ohio (the Public Defender), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated March 21, 2000. 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 Public Defender'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 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 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 Public Defender in a separate letter dated March 21, 2000.

### Internal Control Over Financial Reporting

In planning and performing our audits, we considered Public Defender'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 Public Defender in a separate letter dated March 21, 2000.

Joint County Public Defender  
Tuscarawas 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 the management and the Commission, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

March 21, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**JOINT COUNTY PUBLIC DEFENDER**

**TUSCARAWAS 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 18, 2000**