



**ADAMS COUNTY LAW LIBRARY ASSOCIATION
ADAMS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ADAMS COUNTY LAW LIBRARY ASSOCIATION
ADAMS COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT

Adams County Law Library Association
Adams County
P.O. Box 236
West Union, Ohio 45693

To the Board of Trustees:

We have audited the accompanying financial statements of Adams County Law Library Association, Adams County, Ohio (the Law Library), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Law 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 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 Law 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 fund cash balances of the Law Library as of December 31, 2000 and 1999, 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 June 7, 2001, on our consideration of the Law 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 audit.

Adams County Law Library Association
Adams County
Independent Accountants' Report
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This report is intended solely for the information and use of management, the Board and other officials authorized to receive this report under § 117.26, of the 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

June 7, 2001

**ADAMS COUNTY LAW LIBRARY ASSOCIATION
ADAMS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999**

	2000	1999
Cash Receipts:		
Fines, Forfeitures, and Penalties		
Adams County Auditor	\$64,503	\$54,413
Common Pleas Court	1,250	1,250
Total Cash Receipts	65,753	55,663
Cash Disbursements:		
Library Materials	60,183	58,619
Contractual Services	2,400	2,400
Other	83	1,370
Total Cash Disbursements	62,666	62,389
Total Receipts Over/(Under) Disbursements	3,087	(6,726)
Fund Cash Balances, January 1	366	7,092
Fund Cash Balances, December 31	\$3,453	\$366

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

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**ADAMS COUNTY LAW LIBRARY ASSOCIATION
ADAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Adams County Law Library Association, Adams County, Ohio (the Law Library), is a body established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Law Library is directed by a privately-elected four-member Board of Trustees appointed by the Adams County Bar Association. The Law Library is formed for the purpose of providing a legal research and resource base to members. The Law Library controls only public funds that are received from the various courts in Adams County.

The Law Librarian serves at the pleasure of the Board of Trustees. The Librarians' compensation is fixed by the Judge of Common Pleas Court and is paid out of the Adams County General Fund. The Board of Trustees serve without compensation.

The Law Library's management believes these financial statements present all activities for which the Law 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

The Law Library maintains a checking account with a local commercial bank. All deposits by the Law Library are covered by federal depository insurance.

D. Fund Accounting

The Law Library uses fund accounting to segregate cash that are restricted as to use. The Law Library has only one fund.

1. General Fund

The General Fund is the general operating fund, which is used to account for all financial resources except those required by law or contract to be restricted. The Law Library has no financial resources required by law or contract to be restricted.

E. Budgetary Process

The Law Library is not subject to Ohio budgetary law, as it is not a taxing subdivision.

F. 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

**ADAMS COUNTY LAW LIBRARY ASSOCIATION
ADAMS COUNTY**

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

2. CASH DEPOSITS

The Law Library maintains cash deposits used for operations. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash deposits at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$3,453</u>	<u>\$366</u>
Total deposits	<u><u>\$3,453</u></u>	<u><u>\$366</u></u>

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

3. RISK MANAGEMENT

The Law Library is covered under Adams County's commercial insurance for comprehensive property and general liability risks.



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Suite 150 E
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Facsimile 513-361-8577
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Adams County Law Library Association
Adams County
P.O. Box 236
West Union, Ohio 45693

To the Board of Trustees:

We have audited the accompanying financial statements of Adams County Law Library, Adams County, Ohio (the Law Library), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 7, 2001. 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 Law 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 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 a certain immaterial instance of noncompliance that we have reported to management of the Law Library in a separate letter dated June 7, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Law 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 their 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 Law Library in a separate letter dated June 7, 2001.

Adams County Law Library Association
Adams County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
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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

June 7, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

ADAMS COUNTY LAW LIBRARY ASSOCIATION

ADAMS 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 5, 2001**