



**LAW LIBRARY ASSOCIATION
NOBLE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LAW LIBRARY ASSOCIATION
NOBLE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Law Library Association
Noble County
300 Courthouse
Caldwell, Ohio 43724

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Noble County, Ohio (the Association), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Law Library Association'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 Association 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 cash balances of the Law Library Association, Noble County, 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 14, 2001 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. 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.

This report is intended solely for the information and use of 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.

Jim Petro
Auditor of State

June 14, 2001

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**LAW LIBRARY ASSOCIATION
NOBLE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN THE
CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000**

Cash Receipts:	
Noble County Auditor	<u>\$21,620</u>
Total Cash Receipts	<u>21,620</u>
Cash Disbursements:	
Books/Publications	21,647
Telephone/ Verizon	<u>361</u>
Total Cash Disbursements	<u>22,008</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(388)</u>
Other Financing Receipts / (Disbursements)	
Refund of Unspent Fines - 1999	<u>(6,963)</u>
Total Other Financing Receipts / (Disbursements)	<u>(6,963)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(7,351)
Cash Balance, January 1	<u>9,796</u>
Cash Balance, December 31	<u><u>\$2,445</u></u>

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

**LAW LIBRARY ASSOCIATION
NOBLE COUNTY**

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

Cash Receipts:

Noble County Auditor - Fines \$24,752

Total Cash Receipts 24,752

Cash Disbursements:

Books/Publications 16,241

Telephone/ GTE 279

Equipment & Maintenance 495

Total Cash Disbursements 17,015

Total Cash Receipts Over/(Under) Cash Disbursements 7,737

Other Financing Receipts / (Disbursements)

Refund of unspent fines - 1997 (3,478)

Refund of unspent fines - 1998 (4,303)

Total Other Financing Receipts / (Disbursements) (7,781)

Excess of Cash Receipts and Other Financing
Receipts Over/(Under) Cash Disbursements
and Other Financing Disbursements (44)

Cash Balance, January 1 9,840

Cash Balance, December 31 \$9,796

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

**LAW LIBRARY ASSOCIATION
NOBLE 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, Noble County (the Association), 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 and Ohio Revised Code Sections 3375.48 through 3375.56, inclusive. The Law Library Association is directed by a appointed three-member Board of Trustees and a law librarian. The Law Library Association provides legal reference services for use in the Noble County judicial system.

The Association's management believes these financial statements present all activities for which the Association 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. Budgetary Process

The Law Library Association is not required to follow the budgetary requirements under Ohio Revised Code Chapter 5705. Accordingly, no budgetary information is presented.

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 statements.

E. Payroll

The Association's one employee is paid through the Noble County General Fund. Accordingly, no payroll expenditures are presented.

2. CASH

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>\$2,445</u>	<u>\$9,796</u>

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

**LAW LIBRARY ASSOCIATION
NOBLE COUNTY**

**DECEMBER 31, 2000 AND 1999
(Continued)**

3. RISK MANAGEMENT

Commercial insurance coverage for the Association is provided by the Noble County Commissioners. This coverage includes the contents of the Law Library.



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

Law Library Association
Noble County
300 Courthouse
Caldwell, Ohio 43724

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Noble County, Ohio (the Association), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 14, 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 Association'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 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Association'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 Association in a separate letter dated June 14, 2001.

Law Library Association
Noble County
Report of Independent Accountants 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 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 14, 2001



STATE OF OHIO
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NOBLE COUNTY LAW LIBRARY ASSOCIATION

NOBLE 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 12, 2001**