



Mary Taylor, CPA
Auditor of State

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

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Mary Taylor, CPA Auditor of State

Law Library Association
Lawrence County
111 South Fourth Street
Ironton, Ohio 45638

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

October 8, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Law Library Association
Lawrence County
111 South Fourth Street
Ironton, Ohio 45638

To the Board of Trustees:

We have audited the accompanying financial statements of the General Fund and the Retained Monies Fund of the Law Library Association, Lawrence County, Ohio (the Library), as of and for the years ended December 31, 2008 and 2007. 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 audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2008 and 2007, or its changes in financial position for the years then ended.

Also, 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 Law Library Association, Lawrence County, General Fund and Retained Monies Fund as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As discussed in Note 2, the Library has included activity associated with the Retained Monies Fund.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2009, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 8, 2009

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL PUBLIC FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General Fund
Cash Receipts:	
Lawrence County Municipal Court	\$25,061
Treasurer Lawrence County - Liquor	203
Treasurer Lawrence County - Ironton Municipal Court	5,657
City of Ironton	25,126
Ironton Municipal Court - Criminal Division	5,500
Clerk of Courts	1,250
Juvenile Court	752
Probate Court	1,250
	64,799
 Cash Disbursements:	
Salaries / Employee Fringe Benefits	30,000
Insurance	829
Books / Publishing	34,779
Maintenance / Equipment	5,843
Supplies / Postage	1,087
Communications	2,131
Other	91
	74,760
 Total Cash Receipts Over/(Under) Cash Disbursements	 (9,961)
 Public Fund Cash Balances, January 1	 13,254
 Public Fund Cash Balances, December 31	\$3,293
 Reserves for Encumbrances, December 31	 \$3,293

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

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL PUBLIC FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	General Fund	Retained Monies Fund	Totals (Memorandum Only)
Cash Receipts:			
Lawrence County Municipal Court	\$58,001		\$58,001
Treasurer Lawrence County - Liquor	157		157
Treasurer Lawrence County - Ironton Municipal Court	6,266		6,266
City of Ironton	29,610		29,610
Ironton Municipal Court - Criminal Division	5,500		5,500
Clerk of Courts	602		602
Juvenile Court	1,250		1,250
Probate Court	1,146		1,146
Miscellaneous	57		57
Total Cash Receipts	102,589	\$0	102,589
Cash Disbursements:			
Salaries / Employee Fringe Benefits	11,910		11,910
Insurance	803		803
Books / Publishing	47,549	1,120	48,669
Maintenance / Equipment	21,017		21,017
Audit Fees	4,726		4,726
Supplies / Postage	819		819
Communications	2,398		2,398
Other	113		113
Total Cash Disbursements	89,335	1,120	90,455
Total Cash Receipts Over/(Under) Cash Disbursements	13,254	(1,120)	12,134
Public Fund Cash Balances, January 1	0	1,120	1,120
Public Fund Cash Balances, December 31	\$13,254	\$0	\$13,254
Reserves for Encumbrances, December 31	\$13,254	\$0	\$13,254

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

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Lawrence County Law Library Association (the Library), is governed by a board of seven trustees. Members of the Lawrence County Bar Association elected annually elect the board members. The Library provides access to all county officers and the judges of the several courts within the county.

The Library operates by receiving a portion of fine and forfeiture monies from the courts (and any associated interest) under Ohio Revised Code (ORC) §§ 3375.50 to .53, inclusive. ORC § 3375.54 authorizes the Library to disburse funds to purchase, lease or rent law books; computer communications consoles to access a system of computerized legal research; microfilm materials and equipment, videotape materials and equipment; audio or visual materials and equipment; and other services, materials, and equipment that provide legal information or facilitate legal research.

ORC § 3375.49 requires the Lawrence County Commissioners to provide adequate facilities for the Library, including suitable bookcases, heating and lighting for the rooms.

The Board of Trustees hires a librarian and not more than two assistant law librarians. The Judges of the Court of Common Pleas of Lawrence County fix these librarians' compensation pursuant to ORC § 3375.48. If the Library provides free access to all county officers and the judges of the several courts, the County treasury pays the librarians' salary. If the Library does not provide free access, the Library must pay the librarians' salary.

House Bill 66 amended Ohio Rev. Code Section 3375.48 to transfer the authority to fix the compensation of the law librarian and assistant law librarians from the judges of the common pleas court to the county law library association's board of trustees. Additionally, this bill and House Bill 363 amended Ohio Rev. Code Section 3375.49 to allocate the responsibility of paying the compensation of the law librarian and up to two assistants as well as space, utilities, and fixtures, between the law library association and the county. Beginning in calendar year 2007, the proportionate share of which the Library is responsible for increases 20% annually, and the county's share proportionately decreases, each calendar year until 2011 for compensation, and 2012 for space utilities and fixtures. At those times the law library association will be responsible for the entire amount of the librarians' compensation and space, utilities, furniture, and fixtures.

As of January 1, 2010, a Law Library Resources Board (LLRB) will govern county law libraries. Each county will establish a county law library resources fund (LLRF) as required by Ohio Revised Code Section 307.514. On or before January 1, 2010 the Library must transfer money and property purchased with fine and penalties monies to the LLRB. Expenditures from the LLRF fund shall be made pursuant to the annual appropriation measure adopted by the commissioners.

The Library's management believes these financial statements present all public funds for which the Library is financially accountable.

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. The Reserve for Encumbrances on the financial statements represents the Library's commitments for purchases. The Library recognizes encumbrances when it commits funds.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits

The Library deposits all available funds in a checking account.

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 types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Retained Monies Fund

Retained Monies Fund reports funds the Library retains under Ohio Revised Code § 3375.56. At the end of each calendar year the Library may retain up to ten percent of their unencumbered balance. See footnote 2 for additional information.

E. Budgetary Process

The Ohio Revised Code does not require the Library to budget annually. However, under Ohio Revised Code § 3375.56 the Library may encumber funds equal to their commitments outstanding at year end. Encumbrances outstanding at year end are carried over to the subsequent year.

F. Property, Plant, and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Refund to Relative Income Sources

If certain conditions are met, Ohio Revised Code § 3375.56 requires the Library to refund at least ninety percent of any *unencumbered* balance to political subdivisions that provided revenues to the Library. See Footnote 2 for additional information.

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

2. Refund to Relative Income Sources and Amount Retained

In any year that receipts exceed disbursements, the Library refunds at least ninety percent of the unencumbered balance to the political subdivisions who provided the funds and retains the remainder. Ohio Revised Code § 3375.56 requires this "refund to relative income sources". The Library did not refund any funds during 2008 or 2007.

3. Equity in Pooled Deposits

The Library maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	<u>2008</u>	<u>2007</u>
Demand deposits	<u>\$3,293</u>	<u>\$13,254</u>

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

4. Retirement System

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 percent and 9.5 percent, respectively, of their gross salaries and the Library contributed an amount equaling 14 percent and 13.85 percent, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2008.

5. Risk Management

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Errors and omissions.

6. Compliance

As of December 31, 2008 and 2007, the Library was not in compliance with provisions of Ohio Rev. Code Section 3375.49 which state the board of trustees of a law library association is responsible for paying twenty percent of the compensation of a librarian and up to two assistant librarians for calendar year 2007. For calendar year 2008, the association is responsible for paying forty percent of the compensation of a librarian and up to two assistant librarians, and twenty percent of the cost of space, utilities, and fixtures. The Law Library did not pay the required percentages for compensation for calendar years 2007 and 2008 from Law Library funds. The amount owed to the County at the end of December 31, 2008 was \$10,344.76.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Law Library Association
Lawrence County
111 South Fourth Street
Ironton, Ohio 45638

To the Library Board of Trustees:

We have audited the financial statements of the Law Library Association, Lawrence County, Ohio (the Library), as of and for the years ended December, 31, 2008 and 2007, and have issued our report thereon dated October 8, 2009, wherein we noted the Library followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also disclosed the financial statements include only the General Fund and the Retained Monies Fund. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-003 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. Of the significant deficiencies described above, we believe finding number 2008-003 is also a material weakness.

We also noted certain internal control matters that we reported to the Library's management in a separate letter dated October 8, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2008-001 and 2008-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated October 8, 2009.

We intend this report solely for the information and use of management and the Library Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

October 8, 2009

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Noncompliance Citation – Finding For Recovery

Ohio Rev. Code Section 3375.49 provides that the board of trustees of a law library association is responsible for paying twenty percent of the compensation of a librarian and up to two assistant librarians for calendar year 2007. For calendar year 2008, the association is responsible for paying forty percent of the compensation of a librarian and up to two assistant librarians, and twenty percent of the cost of space, utilities, and fixtures. Ohio Attorney General Opinion 2007-012 explains that mandatory employer contributions and payments to Ohio Public Employee Retirement System, the state unemployment compensation fund, and worker's compensation state insurance fund are not considered fringe benefits to employees. These contributions are the obligation of the county law library association and are not compensation subject to allocation between the law library association and county under amended Ohio Rev. Code Section 3375.49.

The Law Library did not pay the required percentages for compensation for calendar years 2007 and 2008 from Law Library funds. The following table illustrates the payment required by the Law Library:

2007	Total	County Share 80%	Law Library Share 20%
Salary	\$ 59,326.95	\$ 47,461.56	\$ 11,865.39
Medicare	860.24		860.24
PERS	5,955.46		5,955.46
Worker's Compensation	165.95		165.95
		\$ 47,461.56	\$ 18,847.04
Amount Paid by the Law Library Association			(11,910.00)
Amount Due to the Lawrence County General Fund			6,937.04
2008	Total	County Share 60%	Law Library Share 40%
Salary	\$ 57,906.46	\$ 34,743.88	\$ 23,162.58
Medicare	839.64		839.64
PERS	8,000.10		8,000.10
Worker's Compensation	1,405.40		1,405.40
		\$ 34,743.88	\$ 33,407.72
Amount Paid by the Law Library Association			(30,000.00)
Amount Due to the Lawrence County General Fund			3,407.72
Total Due to the Lawrence County General Fund			\$ 10,344.76

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money that is due but not collected is hereby issued against the Lawrence County Law Library Association General Fund, in the amount of \$10,344.76 and in favor of the Lawrence County General Fund.

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007
(Continued)**

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

FINDING NUMBER 2008-002

Noncompliance Citation – Finding For Recovery

Ohio Rev. Code Sections 3375.50, .52, and 3375.53 provide for distributing certain fines and penalties to the Board of Trustees of the county law library association. According to these code sections, monies collected by the Lawrence County Municipal Court (LCMC), Probate and Juvenile Courts, and the Ironton Municipal Court (M/C) and paid into Lawrence County are to be remitted by the County to the Law Library Association. However, a portion of the monies paid into the County were never remitted to the Law Library. The following table illustrates the monies paid to the Lawrence County Law Library from the County versus the amounts the courts verified that were paid into the County.

2007						
	<u>LCMC:</u>	<u>Probate:</u>	<u>Juvenile:</u>	<u>Ironton M/C: Liquor</u>	<u>Ironton: M/C</u>	<u>Total:</u>
Amt. paid to the Law Library by the County:	\$ 58,001	\$ 1,146	\$ 1,250	\$ 147	\$ 6,266	\$ 66,810
Amt. owed to the Law Library, via the courts:	\$ 74,098	\$ 1,250	\$ 1,250	\$ 159	\$ 6,857	\$ 83,614
Amt. the County owes the Law Library:	\$ 16,097	\$ 104	\$ -	\$ 12	\$ 591	\$ 16,804
2008						
	<u>LCMC:</u>	<u>Probate:</u>	<u>Juvenile:</u>	<u>Ironton M/C: Liquor</u>	<u>Ironton: M/C</u>	<u>Total:</u>
Amt. paid to the Law Library by the County:	\$ 25,061	\$ 1,250	\$ 752	\$ 193	\$ 5,657	\$ 32,913
Amt. owed to the Law Library, via the courts:	\$ 59,829	\$ 1,250	\$ 1,250	\$ 259	\$ 6,273	\$ 68,861
Amt. the County owes the Law Library:	\$ 34,768	\$ -	\$ 498	\$ 66	\$ 616	\$ 35,948
Total 2007 and 2008						
	<u>LCMC:</u>	<u>Probate:</u>	<u>Juvenile:</u>	<u>Ironton M/C: Liquor</u>	<u>Ironton: M/C</u>	<u>Total:</u>
Amt. paid to the Law Library by the County:	\$ 83,062	\$ 2,396	\$ 2,002	\$ 340	\$ 11,923	\$ 99,723
Amt. owed to the Law Library, via the courts:	\$ 133,927	\$ 2,500	\$ 2,500	\$ 418	\$ 13,130	\$ 152,475
Amt. the County owes the Law Library:	\$ 50,865	\$ 104	\$ 498	\$ 78	\$ 1,207	\$ 52,752

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money that is due but not collected is hereby issued against the Lawrence County General Fund, in the amount of \$52,752 and in favor of the Lawrence County Law Library Association General Fund.

FINDING NUMBER 2008-003

Material Weakness

Sound financial reporting is the responsibility of the Board of Trustees and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2008-003 (Continued)

Material Weakness (Continued)

As a result of the audit procedures performed, the financial statements had the following errors that required audit adjustment or reclassification:

- Revenues in 2007 and 2008 were reclassified from Liquor Revenue to City Municipal Court in the amounts of \$6,266 and \$5,657, respectively.
- Revenues in 2007 were reclassified from City Municipal Court-Criminal Division to the City of Ironton Revenue in the amount of \$500.
- Revenues in 2008 were reclassified from the City of Ironton to the Lawrence County Municipal Court Revenue in the amount of \$4,369.
- Reserve for Encumbrances in 2007 and 2008 were decreased in the amounts of \$13,081 and \$10,442 respectively. These were only reduced by this amount to make the reserve for encumbrances equal the Law Library's fund balance. They did have additional obligations at year end that we did not report because they did not have any fund balance to cover these obligations and thus, they will have to be covered by the next year's revenues.
- Expenditures in 2007 were reclassified from the General Fund to the Retained Monies Fund in the amount \$1,120.

To ensure the Law Library's financial statements and notes to the financial statements are complete and accurate, the Law Library should adopt policies and procedures, including a final review of the statements and notes by the Board of Trustees to identify and correct errors or omissions.

Officials' Response: We did not receive a response from Officials to the findings reported above.

**LAW LIBRARY ASSOCIATION
LAWRENCE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Ohio Rev. Code § 149.351(A) – Disbursements without Supporting Documentation.	No	Not corrected – Reissued in Management Letter.
2006-002	Encumbrances exceeded Fund Balance	No	Not Corrected – Addressed in Finding 2008-003.
2006-003	Timely Posting/Depositing of Receipts	No	Not Corrected – Reissued in Management Letter.
2006-004	Timely Payment of Obligations	No	Not corrected – Reissued in Management Letter.



Mary Taylor, CPA
Auditor of State

LAW LIBRARY ASSOCIATION

LAWRENCE 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
NOVEMBER 5, 2009**