



Mary Taylor, CPA
Auditor of State

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN COUNTY**

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Mary Taylor, CPA

Auditor of State

Logan County Law Library Association
Logan County
101 S. Main St., Courthouse Room 19
Bellefontaine, Ohio 43311

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.

Mary Taylor

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Auditor of State

October 30, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Logan County Law Library Association
Logan County
101 S. Main St., Courthouse Room 19
Bellefontaine, Ohio 43311

To the Board of Trustees:

We have audited the accompanying financial statements of the general fund and the retained monies fund of the Logan County Law Library Association, Logan County (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.

The financial statements present only the general fund and the retained monies fund and do not intend to present fairly the financial position or results of operations of the all Library funds.

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 Logan County Law Library Association, Logan County, general fund and the 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 30, 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 30, 2009

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN COUNTY**

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

| | Total General Fund | Retained Monies Fund | Totals (Memorandum Only) |
|--|-----------------------------------|-------------------------------------|---|
| Cash Receipts: | | | |
| Logan County Auditor | \$62,971 | | \$62,971 |
| Probate Juvenile Court | 1,398 | | 1,398 |
| Clerk, Common Please Court | 1,251 | | 1,251 |
| City of Bellefontaine | 23,055 | | 23,055 |
| Bellefontaine Municipal Court | 4,000 | | 4,000 |
| Interest | | \$2,279 | 2,279 |
| Miscellaneous Receipts | 3 | | 3 |
| Total Cash Receipts | 92,678 | 2,279 | 94,957 |
| Cash Disbursements: | | | |
| Supplies and Materials | 54,343 | | 54,343 |
| Refunds to Relative Income Sources - See Note 2 | 16,358 | | 16,358 |
| Salaries and Benefits | 17,423 | | 17,423 |
| Equipment, Utilities, Office Supplies | 2,470 | | 2,470 |
| Bank Charges | 171 | 3 | 174 |
| Miscellaneous Expense | 801 | | 801 |
| Total Cash Disbursements | 91,566 | 3 | 91,569 |
| Total Cash Receipts Over Cash Disbursements | 1,112 | 2,276 | 3,388 |
| Other Financing Receipts/(Disbursements): | | | |
| Remittance to Retained Funds | (1,818) | 1,818 | |
| Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements | (706) | 4,094 | 3,388 |
| Public Fund Cash Balances, January 1 | 23,668 | 60,912 | 84,580 |
| Public Fund Cash Balances, December 31 | <u>\$22,962</u> | <u>\$65,006</u> | <u>\$87,968</u> |
| Reserves for Encumbrances, December 31 | <u>\$4,374</u> | <u>\$0</u> | <u>\$4,374</u> |

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

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN COUNTY**

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

| | Total General Fund | Retained Monies Fund | Totals (Memorandum Only) |
|--|-----------------------------------|-------------------------------------|---|
| Cash Receipts: | | | |
| Logan County Auditor | \$67,290 | | \$67,290 |
| Probate Juvenile Court | 976 | | 976 |
| Clerk, Common Please Court | 1,251 | | 1,251 |
| City of Bellefontaine | 25,479 | | 25,479 |
| Bellefontaine Municipal Court | 4,000 | | 4,000 |
| Interest | | \$1,558 | 1,558 |
| Miscellaneous Receipts | 2,229 | | 2,229 |
| Total Cash Receipts | <u>101,225</u> | <u>1,558</u> | <u>102,783</u> |
| Cash Disbursements: | | | |
| Supplies and Materials | 52,653 | | 52,653 |
| Refunds to Relative Income Sources - See Note 2 | 17,334 | | 17,334 |
| Salaries and Benefits | 21,875 | | 21,875 |
| Equipment, Utilities, Office Supplies | 3,258 | | 3,258 |
| Bank Charges | 171 | | 171 |
| Miscellaneous Expense | 4,203 | 2,199 | 6,402 |
| Total Cash Disbursements | <u>99,494</u> | <u>2,199</u> | <u>101,693</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>1,731</u> | <u>(641)</u> | <u>1,090</u> |
| Other Financing Receipts/(Disbursements): | | | |
| Remittance to Retained Funds | <u>(1,682)</u> | <u>1,682</u> | |
| Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements | 49 | 1,041 | 1,090 |
| Public Fund Cash Balances, January 1 | <u>23,619</u> | <u>59,871</u> | <u>83,490</u> |
| Public Fund Cash Balances, December 31 | <u>\$23,668</u> | <u>\$60,912</u> | <u>\$84,580</u> |
| Reserves for Encumbrances, December 31 | <u>\$4,309</u> | <u>\$0</u> | <u>\$4,309</u> |

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

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Logan County Law Library Association (the Library) is governed by a board of seven trustees. Members of the Logan County Bar Association elected six of the board members. The judge of the Logan County Common Pleas Court, General Division is an ex officio member of the board. 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 Logan County Commissioners to provide adequate facilities for the Library, including suitable bookcases, heating and lighting for the rooms.

The Board of Trustees may hire a librarian and not more than two assistant law librarians. The Judges of the Court of Common Pleas of Logan 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. During 2008, the county commissioners were responsible for 60% of the librarian's and assistants' compensation and 80 % of the costs of the space and utilities for the law library. 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.

The Library deems some funds it receives as private monies. Private monies include: membership dues, overdue book charges, and photocopying charges. Fees the Library collects for the use of books and copiers remain private even though the books and copiers may have been purchased with public funds. The Library need not comply with ORC § 3375.54 when disbursing private money. The accompanying financial statements do not present private monies.

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN 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.

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

C. Deposits

The Library's checking account, savings account, and certificates of deposit are valued at cost.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are 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.

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN 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 following tables present the refunded and retained amounts during 2007 and 2008.

| Unencumbered Balance at December 31, 2006 Refunded and Retained During Calendar Year 2007 | |
|--|----------|
| Unencumbered Balance at December 31, 2006 | \$21,215 |
| Adjusted Unencumbered Balance at December 31, 2006 | 19,016 |
| Additional 2006 Refund to Relative Sources | 2,199 |
| Refunded to Relative Sources during 2007 | 15,135 |
| Retained Funds Amount during 2007 | \$ 1,682 |

| Unencumbered Balance at December 31, 2007 Refunded and Retained During Calendar Year 2008 | |
|--|----------|
| Adjusted Unencumbered Balance at December 31, 2007 | \$19,359 |
| Adjustment for Overstated Encumbrances | 1,183 |
| Reported Unencumbered Balance at December 31, 2007 | 18,176 |
| Refunded to Relative Sources during 2008 | 16,358 |
| Retained Funds Amount during 2008 | \$ 1,818 |

The Library did not correctly calculate the amount to be refunded to relative sources for 2007 and 2008 which violated Ohio Rev. Code Section 3375.56.

3. EQUITY IN POOLED DEPOSITS

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

| | 2008 | 2007 |
|--|-------------|-------------|
| Demand deposits (checking and savings) | \$31,724 | \$30,580 |
| Certificates of Deposits | 56,244 | 54,000 |
| Total deposits | 87,968 | 84,580 |

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

4. RETIREMENT SYSTEMS

The Library's employees belongs 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 10.00% and 9.50%, respectively, of their gross salaries and the Library contributed an amount equaling 14.00% and 13.85%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2008.

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN COUNTY**

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

5. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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



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*

Logan County Law Library Association
Logan County
101 S. Main St., Courthouse Room 19
Bellefontaine, Ohio 43311

To the Board of Trustees:

We have audited the financial statements of the Logan County Law Library Association, Logan County (the Library), as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated October 30, 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 to be 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 2008-001 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.

**Internal Control Over Financial Reporting
(Continued)**

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. We believe the significant deficiency described above, as finding 2008-001, is also a material weaknesses.

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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-001.

The Library's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Library's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management and Board of Trustees. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

October 30, 2009

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN COUNTY**

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

| |
|--|
| FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS |
|--|

FINDING NUMBER 2008-001

Material Weakness/Noncompliance Citation

Ohio Rev. Code Section 3375.56 states, in part, that on the first Monday of each year, the board of trustees of the law library association shall make a detailed statement to the county auditor, of the amount of fines and penalties received under sections 3375.50 to 3375.53, inclusive, of the Revised Code, and of the money expended by the association.

If the total amount received under such sections during the preceding calendar year covered by such report exceeds the expenditures during the same period, the auditor shall certify such fact to the board which shall thereupon direct the treasurer of the association to refund proportionately to the treasurers of the political subdivisions from which such balances was received, not less than ninety percent of any unencumbered balance on hand from the preceding year.

The Library overstated encumbrances at December 31, 2007 by \$1,183. This overstatement resulted in the underpayment of the Refunds to Relative Sources in 2008 to Logan County and the City of Bellefontaine by approximately \$745 and \$320, respectively. This overstatement also understated the Remittance to Retained Funds by approximately \$118.

The Library overstated encumbrances at December 31, 2008 by \$1,604. This overstatement will result in the underpayment of the Refunds to Relative Sources in 2009 to Logan County and the City of Bellefontaine by approximately \$1,025 and \$419, respectively. This overstatement will also understate the Remittance to Retained Funds in 2009 by approximately \$160.

The accompanying financial statements have been adjusted to correctly reflect encumbrances at December 31, 2008 and 2007.

In addition, The Library calculated the 2007 Refunds to Relative Sources using December 31, 2006 encumbrances in the amount of \$6,802 instead of audited encumbrances of \$2,503 as presented in the 2006 – 2005 audit report. As a result, the 2007 Refund to Relative Sources was understated by \$3,869. The Remittance to Retained Funds was understated by \$430.

The Library should implement procedures to help assure the accurate calculation of year-end encumbrances which will help assure compliance with this Ohio Rev. Code Section. In addition, the Library should recalculate the 2009, 2008, and 2007 Refunds to Relative Sources and Remittances to Retained Funds using the audited outstanding encumbrance balances. This procedure will allow for an accurate cumulative correction of these refunds.

OFFICIALS' RESPONSE:

The Library included the January salary installments as year-end encumbrances because they were provisions of employment agreements that were executed and binding as of December 31. Prior to determining year-end encumbrances, the Secretary/Treasurer of the Library met with the Logan County Auditor for guidance as to the proper designation of encumbrance items. The matter of the subject January salary installments was discussed, and the Logan County Auditor agreed that such installments were properly characterized as year-end encumbrances because of the contractually binding nature of the employment agreements. Notwithstanding the Library's position that these items were properly reflected as contractual encumbrances as of December 31, and the Logan County Auditor's concurrence with this position, the Library will not include such items as encumbrances for any future accounting period.

**LOGAN COUNTY LAW LIBRARY ASSOCIATION
LOGAN 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 Section 121.22 (C) – The Library did not maintain minutes for all meetings. | Yes | |
| 2006-002 | 26 CFR 1.6041-1 – The Library should determine status of employee versus independent contractor. | Yes | |
| 2006-003 | Ohio Rev. Code Section 3375.56 – The Library did not correctly calculate the refund of relative income sources from contributing political subdivisions | No | Repeated as Finding Number 2008-01 |
| 2006-004 | The Library did not include the Retained Monies Fund in the annual financial statements | Yes | |



Mary Taylor, CPA
Auditor of State

LAW LIBRARY ASSOCIATION

LOGAN 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
DECEMBER 22, 2009**