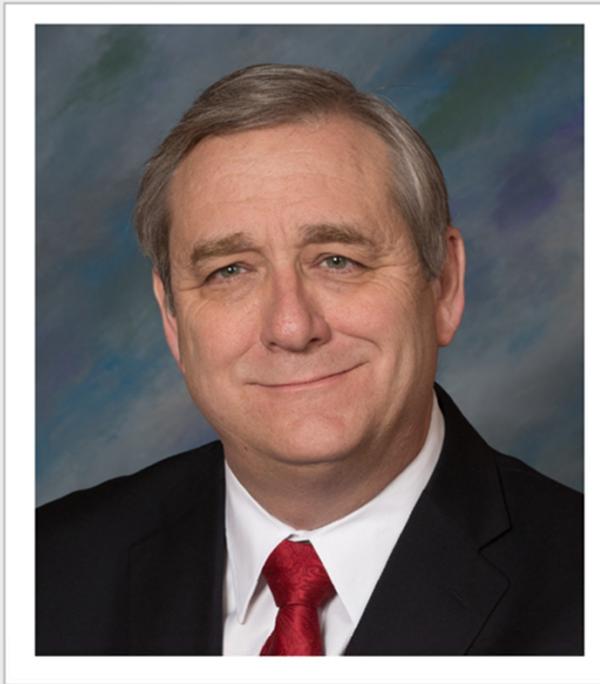




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OHIO AUDITOR



Ohio Auditor of State
Dave Yost

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Consortium of Ohio County Law Libraries

Presented by: Ashley Perry
Center for Audit Excellence

Agenda

- AOS Bulletin 2009-009
- County audits
 - Materiality and Compliance
- Fines and Penalties Income Summary
- How to tell if you are receiving what you should be



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AOS Bulletin 2009-009

- Law Library Resources Board
- Law Library Resources Fund
 - Funding Sources
 - Fine and penalty money collected by the various courts within the county.
 - Fees the LLRB charges for services
 - Gifts or bequests from any person, firm, or corporation
 - Additional funds as appropriated by the county commissioners.



County Audits and Materiality

- Audit Opinion
 - Materiality



County Audits and Materiality

Y16	LAW LIBRARY Special Revenue	120	43,178.65	58,076.97	60,720.23	38,669.51	4,537.77	2,671.89	40,535.39
TOTAL **SPECIAL REVENUE**			10,781,893.09	18,037,029.83	17,508,203.39	11,317,200.26	1,278,865.11	1,285,345.84	11,310,719.53



County Audits – Compliance

Compliance and Other Matters

As part of reasonably assuring whether the Entity'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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.



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County Audits – Compliance

- Optional Procedures Manual
 - The Auditor of State selects a few audits randomly each year, to test requirements listed in the OCS Optional Procedures Manual.



County Audits – Compliance

- Optional Procedures Manual
 - <http://www.ohioauditor.gov/references/compliancemanuals.html>
 - Section O-26



Law Library Funding



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Fines and Penalties Income Summary

Percentages and Maximums to be paid by Courts

Statute	Court	Type of Violation/Fine	Percentage	Maximum	Authority Responsible for Payment
§ 307.515(A)	Municipal Courts	Prosecutions under municipal ordinances (excluding liquor and traffic)	25% Minimum	Varies: See Chart Below	Clerk of Municipal Court
§ 307.515(B)	County Court	Prosecutions under state statutes	50%	N/A	County Treasurer
§ 307.515(C)	Common Pleas and Probate Court	Prosecutions of misdemeanors under state statute (excluding traffic)	N/A	\$1,250	Clerk of Court (Common Pleas/Probate)
§ 307.515(D)	Any Court	Prosecution for state traffic violation	50%	N/A	Treasurer of County/Municipal Corporation
§ 307.515(D)	Any Court	Prosecution for state liquor violation	50%	\$1,200	Treasurer of County/Municipal Corporation



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Fines and Penalties Income Summary

ORC § 307.515
Municipal Court

Section A: Municipal Court Payments Based on County Size

County population	Maximum to be paid by all municipal courts in the county	Maximum to be paid by any one municipal court in the county
50,000 or less	\$7,500	\$4,000
50,001 to 100,000	\$8,000	\$5,500
100,001 to 150,000	\$10,000	\$7,000
150,001 or more	\$15,000	Annually determined for each municipal court by the county auditor using the ratio of fines, costs, and forfeitures received by the municipal court in the prior year to those received by all the municipal courts in the county in that prior year

*Chart from Legislative Service Commission, 2008 HB 420 Analysis – Final



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Fines and Penalties Income Summary

- ORC § 307.515
 - County Court
 - For all fines, penalties, and forfeited bail collected by a county court, the county treasurer shall deposit 50% of the total to the county's law library fund.
 - Exception: Seat Belt violation fees are exempt under § 4513.263(B) (100% goes to state treasurer).



Fines and Penalties Income Summary

- ORC § 307.515
 - Common Pleas and Probate
 - For all fines, penalties, and forfeited bail collected by a common pleas and probate courts, the respective clerks shall deposit all moneys in the county law library fund, up to a maximum of \$1,250 per year (from each court/clerk).
 - Exception: Seat Belt violation fees are exempt under § 4513.263(B) (100% goes to state treasurer).



Fines and Penalties Income Summary

- ORC § 307.515
 - County fees for liquor control and state traffic laws
 - For all fines, penalties, and forfeited bail collected by any court in the county relating to state traffic laws and liquor control/permits, the county relating to liquor violations, there is a maximum of \$1,200 per treasurer per year. For State traffic violations there is no maximum.
 - Exception: Seat Belt violation fees are exempt under § 4513.263(B) (100% goes to state treasurer).



What can you do to ensure your are receiving the proper amount of revenue?

- Introduce yourself to the clerks of courts that are responsible for collecting these fees.
- Review the amounts that are owed to the Law Library based on the Ohio Revised Code sections listed on the previous slides



Questions?



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