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NEWS RELEASE

FOR RELEASE _____

July 17, 2003

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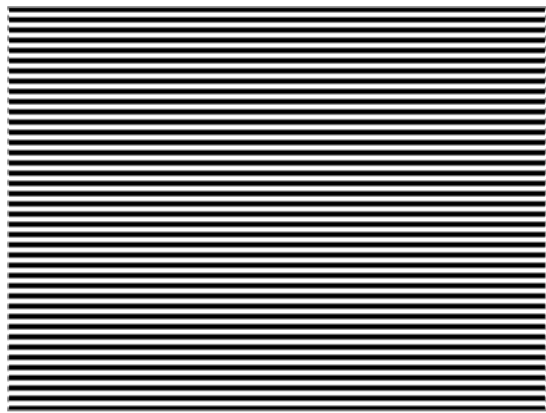
Auditor of State David A. Vaudt today released a report on the Iowa Judicial Branch – County Clerks of District Courts, a part of the State of Iowa, for the year ended June 30, 2002.

The Judicial Branch provides court services through the County Clerks of District Courts in each of Iowa's 99 counties. The County Clerks of District Courts are responsible for providing, managing, and maintaining document processing activities of civil, probate, criminal, juvenile, traffic, child support, and small claims for the courts. They also collect, deposit, disburse and account for all fees and other monies paid to the County Clerks of District Court offices.

Vaudt made recommendations to improve segregation of duties in the various County Clerks of District Court offices and strengthen controls over cash receipts, cash disbursements and financial reporting. Vaudt also made recommendations to improve various aspects of the Iowa Court Information System. Judicial Branch officials responded to each item in the report and stated that corrective action is being taken.

A copy of the report is available for review in the Office of Auditor of State.

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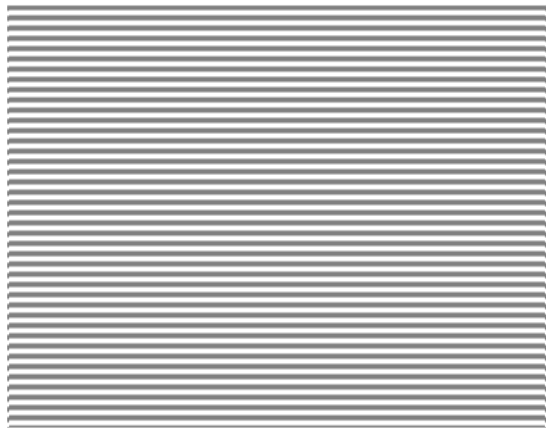
**REPORT OF RECOMMENDATIONS TO THE
IOWA JUDICIAL BRANCH - COUNTY CLERKS OF DISTRICT
COURTS**

JUNE 30, 2002

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



**David A. Vaudt, CPA
Auditor of State**





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June 30, 2003

To the Iowa Judicial Branch:

The Iowa Judicial Branch – County Clerks of District Courts, is a part of the State of Iowa and, as such, has been included in our audits of the State’s Comprehensive Annual Financial Report (CAFR) and the State’s Single Audit Report for the year ended June 30, 2002.

In conducting our audits, we became aware of certain aspects concerning the Iowa Judicial Branch – County Clerks of District Courts’ operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. The recommendations pertain to the Iowa Judicial Branch – County Clerks of District Courts’ internal control, compliance with statutory requirements and other matters which we believe you should be aware of. The recommendations have been discussed with Iowa Judicial Branch personnel, and their responses to these recommendations are included in this report.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Judicial Branch, citizens of the State of Iowa and other parties to whom the Iowa Judicial Branch may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Judicial Branch – County Clerks of District Courts during the course of our audits. Should you have any questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Judicial Branch are listed on page 13 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Cynthia P. Eisenhauer, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

Findings Reported in the State's Single Audit:

No matters were reported.

Findings Related to Internal Control:

- (A) Segregation of Duties – During our review of internal control, the existing procedures are evaluated in order to determine that incompatible duties, from a control standpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and therefore maximizes the accuracy of the County Clerks of District Courts' financial statements.

The following procedures or compensating controls have not been implemented in certain County Clerk of District Court offices:

- (1) All incoming mail should be opened by an employee who is not authorized to make entries to the accounting records. This employee should prepare a listing of cash and checks received. The mail should then be forwarded to the accounting personnel for processing. Later, the same listing should be compared to the cash receipts records.
- (2) Responsibilities for receipt collection, deposit preparation and reconciliation functions should be segregated from those of recording and accounting for disbursements.
- (3) Bank accounts should be reconciled by an individual who does not sign checks, handle or record cash. As a compensating control, bank reconciliations could be reviewed monthly by an independent person for propriety. The independent review should be evidenced by the reviewer's initials or signature and the date of the review.
- (4) Checks should be signed by an individual who does not record cash receipts, approve disbursements or otherwise participate in the preparation of checks. Prior to signing, the checks and supporting documentation should be reviewed for propriety. After signing, the checks should be mailed without allowing them to return to the individual who prepared the checks or approved the disbursements.
- (5) Receipts should be posted to ICIS by an individual that is not responsible for setting up the case on the system.
- (6) The person preparing deposits should reconcile the cash receipt register totals for cash and checks with actual amounts for cash and checks on the deposit to ensure there were no incorrect entries on the cash receipts register or deposit slip.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

Recommendation – We realize that with a limited number of office employees, segregation of duties is difficult. However, each County Clerk of District Court should review the operating procedures of their office to obtain the maximum internal control possible under the circumstances. The official should utilize current personnel to provide additional control through review of financial transactions, reconciliations and reports. Such reviews would be performed by independent persons to the extent possible, and should be evidenced by initials or signature of the reviewer and the date of the review.

Response – We will continue to work with the Clerk’s offices and the State Auditor’s office to establish and maintain adequate internal control.

Conclusion – Response accepted.

(B) Manual Receipts – Manual receipts should be used when the ICIS system is down and should be recorded on ICIS at the time the ICIS receipt is prepared. The Judicial Branch Accounting Procedures Manual, Procedure #190.400, identifies the procedure/controls that should be followed when issuing and processing manual receipts. The following items relating to manual receipts were noted in certain County Clerk of District Court Offices:

- (1) The numerical sequence of manual receipts was not accounted for.
- (2) The ICIS receipt number should be written on the manual receipt to indicate posting to ICIS. Certain manual receipts did not include this documentation. Also, the initials of the employee who posted the receipt to ICIS were omitted in some instances.
- (3) There was no evidence of independent review to ensure that all manual receipts were posted to ICIS.
- (4) A significant number of manual receipts were used in situations other than when the ICIS system was down.
- (5) Manual receipts were not always posted to ICIS timely.

Recommendation – The County Clerks of District Courts should limit use of manual receipts to only those times during which the ICIS system is down and should follow Judicial Branch Accounting Procedures and proper internal controls when processing manual receipts.

Response – We will continue to work with the Clerk’s offices to better ensure the appropriate use of manual receipts in all counties.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

(C) Timely Deposits – Receipts are deposited intact, but not always daily.

Recommendation – Procedure #190.400 of the Judicial Branch Accounting Procedures Manual requires receipts to be deposited at the close of each business day, or no later than the morning of the next working day. Deposits at certain County Clerks of District Court were not made daily as required.

Response – We will work with the five counties noted to ensure deposits are made timely in the future.

Conclusion – Response accepted.

(D) Juvenile Court Services – The Juvenile Court Service (JCS) Offices located throughout the State collect court ordered and non-court ordered fees from juveniles. In certain of these JCS offices, the non-court ordered collections are not recorded on ICIS.

Recommendation – All collections received by the JCS Offices should be recorded on ICIS.

Response – We will work with the Juvenile court offices to review the processes used and ensure collections are recorded and adequate internal controls are in place.

Conclusion – Response accepted.

(E) Bank Account Signature Card – Several individuals that retired or whose employment was terminated were still listed as authorized signers on certain County Clerk of District Court bank accounts.

Recommendation – The County Clerks of District Court should update bank signature cards to remove individuals who are no longer employed in their offices.

Response – We concur and will implement.

Conclusion – Response accepted.

(F) Court Ordered Trusts:

(1) Court ordered trusts at certain County Clerk of District Court offices were not included on the outstanding bond/trust list.

(2) Interest earned on certain court ordered trusts was not posted to ICIS.

(3) One County Clerk of District Court received a \$1,024,582 trust receipt on February 4, 2002. The receipt was properly recorded initially. However, when the trust was transferred to a separate savings account, it was incorrectly recorded as disbursed. Consequently, the activity related to this trust, including interest earned on the trust and the \$265,000 held at June 30, 2002, were not properly reflected in the Clerk's records.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

Recommendations –

- (1) All court ordered investments should be posted to ICIS as a miscellaneous trust in accordance with Judicial Branch Accounting Procedures Manual, Procedure #130.400. Court ordered investments would include, but are not limited to, certificates of deposits, savings accounts, checking accounts and savings bonds.
- (2) All interest earned on court ordered investments should be posted to ICIS as a miscellaneous trust in accordance with Judicial Branch Accounting Procedures Manual, Procedure #130.400.
- (3) All financial activity pertaining to trusts should be properly reflected in the clerk's records.

Response – We will work with the Clerks' offices noted to properly record investments.

Conclusion – Response accepted.

- (G) Case Delete Program – The County Clerks of District Courts' employees have access to the ICIS case delete program. The program deletes all information, except for the case number. This deleted information cannot be retrieved. Accounting Procedure #190.605 recommends that the authority to delete a case should be limited to one or two persons in small offices and two or three persons in larger offices, requests to delete a case should be in writing and signed by the person deleting the case, and the case delete log should be maintained and reviewed by the Clerk. Documentation of the deleted information is not always maintained, numerous staff have access to the program and there is no evidence of review and approval of a deleted case at a number of locations.

Recommendation – The Iowa Judicial Branch should work with the County Clerks of District Court to ensure that access is limited and deletions are properly documented in accordance with established procedures.

Response – We will continue to work with the clerks to monitor the use of the case delete program.

Conclusion – Response accepted.

- (H) Monthly Reconciliations – Bank reconciliations were not prepared by one County Clerk of District Court for eight months of the fiscal year, and outstanding check lists were not printed at the end of each of the eight months.

Recommendation – In accordance with Procedures #190.400 and #190.800 of the Judicial Branch Accounting Procedures Manual, bank reconciliations should be prepared at the end of each month. Outstanding check lists should also be printed monthly and retained.

Response – The Clerk's office where this happened has now prepared bank reconciliations and a list of all outstanding checks. These accounting duties have been assigned to another individual in the office and the records are current.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

(I) Iowa Court Information System – We performed a review of certain financial information recorded by County Clerks of District Courts in the Iowa Court Information System (ICIS) and the controls over ICIS and noted the following:

- (1) Case File Information Changes – County Clerks of District Courts' employees can change the amounts due on a case file. The system allows an employee to reduce or zero out amounts due on a case. Documentation of the change or the Clerk's review is not always retained.

Also, in certain situations, employees reverse receipts from one category and re-enter the receipt in a different category to disburse the funds. The ICIS system does not ensure that the receipt is re-entered.

Recommendation – The Iowa Judicial Branch should work with the ICIS Division to limit user's ability to change amounts due on case files and should develop procedures and work with the clerks to ensure that changes are properly documented and reviewed for appropriateness.

Response – We will work with SCA Accounting and Finance to find methods to correct this by documenting electronically that the transaction(s) has occurred. Current discussion on FM1200 have centered around required comments with each reversal. An adhoc report that lists zeroed transactions has also been implemented statewide.

Conclusion – Response accepted.

- (2) Disaster Recovery Plan –The primary work area for each County Clerk of District Court is at the county courthouse and, therefore, they are subject to disaster recovery policies that may be established by County Boards of Supervisors. A number of Clerks have not prepared disaster recovery plans that address areas that they are responsible for, such as the identification of staff responsibilities, establishment of a predetermined priority for processing and record recovery or restoration, and making provisions for the use of manual procedures, if necessary. In addition, for those clerks that have developed a plan, in most cases, the plan still needs improvement in one or more areas.

Recommendation – The Iowa Judicial Branch should provide guidance to Clerks of District Court to aid in the development and implementation of a comprehensive disaster recovery plan that encompasses duties and responsibilities of each Clerk.

Response – We will continue to work with the clerks and district court administrators to develop disaster recovery plans.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

- (3) Failed Logins Setting – Guidelines have been established that are to be followed in setting up user accounts and maintaining security over the ICIS system. According to the established guidelines, the number of failed logins should be set at “3” so the user account is locked after three unsuccessful login attempts.

Failed logins were set at “0” for three of the five users tested. As a result, these user accounts were not locked after three attempts, but had an unlimited number of times that someone could attempt to log into the system.

Recommendation – The ICIS Division should develop a procedure to review the failed login settings on the system to ensure that the parameter has been properly configured for all users.

Response – IT will continue to correct these records as we find them, as well as working to identify those that have not yet been identified as non-compliant and correct.

Conclusion – Response accepted.

- (4) System Access – Most County Clerks of District Court submit a registration form to the ICIS help desk to set up a new user account or make changes to a user’s access rights. This procedure helps to ensure that access to the ICIS system is properly authorized and documented.

Certain County Clerks of District Court are allowed to change a user’s access rights for staff within their office without using the ICIS help desk.

Recommendation – The ICIS Division should strengthen procedures to ensure that all user access rights are properly authorized and adequately documented.

Response – IT will continue to work with the County Clerks to ensure that registration/deregistration requests are completed and that user access changes are documented.

Conclusion – Response accepted.

- (5) User Account Deletions – The County Clerks of District Court are required to submit a deregistration form to the ICIS help desk when an employee departs so that a call ticket is created to remove their user ID.

The user accounts of ten former employees were tested with the following results:

- One terminated employee still had an active user account that had not been locked or removed. The account was still in use.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

- One deletion was not supported by a help desk call ticket since the deregistration form had not been submitted.
- The deregistration forms were not attached to the help desk call ticket for two deletions.

Recommendation – The ICIS Division should develop procedures that will promptly notify the help desk when employees depart.

Response – IT will review the registration/deregistration process to ensure faults are identified and corrected.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

- (1) Settlement of Accounts – Certain fines, fees and surcharges were not remitted to the State of Iowa and to counties and cities monthly as required by Chapters 602.8108 and 602.8109 of the Code of Iowa.

Recommendation – All remittances should be made to the State of Iowa, cities and counties monthly as required by the Code of Iowa.

Response – With the major reduction of staff, it has become more difficult to process the monthly report by the 15th. We will continue to work with the clerks to ensure monthly remittance.

Conclusion – Response accepted.

- (2) Official Depositories

- (a) The maximum amounts stated in certain resolutions were exceeded during the year ended June 30, 2002.
- (b) The official name changed for certain depositories, but the required depository resolution change form was not properly filed to reflect the name changes.
- (c) For certain County Clerk of District Court offices, the required depository resolution change form was properly filed with the District Court Administrator, but a new resolution has not been approved by the Court.

Recommendation

- (a) A new depository resolution should be filed in amounts sufficient to cover anticipated deposits.
- (b) A depository resolution change form should be filed with the District Court Administrator in accordance with the Judicial Branch Accounting Procedures Manual, Procedure #130.250, when a depository changes names.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

- (c) The District Court Administrator should request the State Court Administrator petition the court for a new resolution as required.

Response – We will work to improve the processing of official depositories.

Conclusion – Response accepted.

- (3) Monthly Report to County Auditor – The Clerk’s Monthly Report was not submitted to the County Auditor each month as required by Chapter 602.8109(2) of the Code of Iowa.

Recommendation – The Clerk should submit the monthly report to the County Auditor as required.

Response – With the major reduction in staff, it has become more difficult to submit the monthly report to the County Auditor by the 15th. We will continue to work with the clerks to ensure the monthly report is submitted to the county in a timely manner.

Conclusion – Response accepted.

- (4) Notification of Trust Funds Held – Certain County Clerks of District Court have not made the proper notification when amounts in excess of \$500 are held in trust and are not disbursed within thirty days as required by Chapter 608.8102(5) of the Code of Iowa.

Recommendation – The County Clerks of District Court should make the proper notifications required by statute for funds held in excess of \$500 and not disbursed within thirty days.

Response – We will work with the clerks to ensure proper notifications are being made.

Conclusion – Response accepted.

- (5) Electronic Check Retention – Chapter 554D.114 of the Code of Iowa allows the Clerks of Court to retain cancelled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each cancelled check. Certain County Clerks of District Court retain cancelled checks through electronic image, but do not obtain an image of the back of each cancelled check as required.

Recommendation – The County Clerks of District Court should obtain and retain an image of both the front and back of each cancelled check as required.

Response – We will work with the clerks to ensure the proper procedures are followed.

Conclusion – Response accepted.

- (6) Old Outstanding Trusts and Bonds – Chapter 556.11 of the Code of Iowa requires each Clerk of Court to report and remit outstanding obligations, including checks, trusts and bonds held for more than two years to the State Treasurer’s Office annually. Certain County Clerks of District Court did not remit these obligations as required.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

Recommendation – The outstanding checks, trusts, and bonds lists should be reviewed annually and amounts over two years old should be remitted to the State Treasurer’s Office as required.

Response – We will review the procedures with the clerks to ensure annual reports are remitted to the State Treasurer’s Office as required.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2002

Staff:

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director
Marlys K. Gaston, CPA, Manager
Ernest Ruben, CPA, Senior Auditor II
Pamela L. Brandenburg, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Kay F. Dunn, CPA, Manager
Joe T. Marturello, CIA, Manager
Michelle B. Meyer, CPA, Manager
Steven M. Nottger, CPA, Manager
K. David Voy, CPA, Manager
Scott D. Bantz, Assistant Auditor

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2002

The following comment items correspond to the conditions noted in the comments and recommendations section of this report. The purpose of this summary is to identify the counties that the specific items relate to (designated by an "X").

| County Name | County Number | Internal Control Finding | | | | | | | | | |
|-------------|---------------|--------------------------|------|------|------|------|------|------|------|------|------|
| | | A(1) | A(2) | A(3) | A(4) | A(5) | A(6) | B(1) | B(2) | B(3) | B(4) |
| Adair | 1 | X | X | | | X | | | | | |
| Adams | 2 | X | X | X | X | X | | | | | |
| Allamakee | 3 | | | | | | | | | | |
| Appanoose | 4 | X | X | X | X | X | | | | | |
| Audubon | 5 | X | X | X | X | X | | | | | |
| Benton | 6 | | | | | | | | | | |
| Black Hawk | 7 | | | | | | | | | | |
| Boone | 8 | | X | X | | X | | | X | X | X |
| Bremer | 9 | | | | | | | | | | |
| Buchanan | 10 | | | | | | | | | | |
| Buena Vista | 11 | | | | | X | | X | | | |
| Butler | 12 | | X | X | X | X | | | | | |
| Calhoun | 13 | X | X | X | X | X | | | | | |
| Carroll | 14 | | | | | X | | | | | |
| Cass | 15 | | X | X | X | X | | | | | |
| Cedar | 16 | | | | | | | | | | |
| Cerro Gordo | 17 | | | | | X | | | | | |
| Cherokee | 18 | | | | | | | | | X | X |
| Chickasaw | 19 | | X | | X | | | | | X | |
| Clarke | 20 | X | X | | | | | | X | X | |
| Clay | 21 | | | | | | | | | | |
| Clayton | 22 | | | | | | | | | | |
| Clinton | 23 | | | | | X | | | | X | |
| Crawford | 24 | | | | | | | | | | |
| Dallas | 25 | | | | | | | | | | |
| Davis | 26 | X | X | X | X | X | | | | | |
| Decatur | 27 | X | X | X | X | X | X | | | | |
| Delaware | 28 | | | | | | | | | | |
| Des Moines | 29 | | | | | X | | X | X | X | X |
| Dickinson | 30 | | | | X | | | | | X | |
| Dubuque | 31 | | | | | | | | | X | |
| Emmet | 32 | X | | | | X | | | | | X |
| Fayette | 33 | | | | | | | | | | |
| Floyd | 34 | | | | | | | | | | |
| Franklin | 35 | X | X | X | X | X | | | | | |
| Fremont | 36 | | X | | X | X | | | | | |

| Statutory Finding | | | | | | | | | | | | | | | | |
|-------------------|---|---|---|------|------|------|---|---|---|------|------|------|---|---|---|---|
| B(5) | C | D | E | F(1) | F(2) | F(3) | G | H | 1 | 2(a) | 2(b) | 2(c) | 3 | 4 | 5 | 6 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | X | X |
| | | X | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | X |

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2002

The following comment items correspond to the conditions noted in the comments and recommendations section of this report. The purpose of this summary is to identify the counties that the specific items relate to (designated by an "X").

| County Name | County Number | Internal Control Finding | | | | | | | | | |
|-------------|---------------|--------------------------|------|------|------|------|------|------|------|------|------|
| | | A(1) | A(2) | A(3) | A(4) | A(5) | A(6) | B(1) | B(2) | B(3) | B(4) |
| Greene | 37 | | | | | X | | | | | |
| Grundy | 38 | | X | X | X | X | | | | | |
| Guthrie | 39 | | X | | X | X | | | | | |
| Hamilton | 40 | X | X | X | | X | | | X | X | |
| Hancock | 41 | | | X | | X | | | | X | X |
| Hardin | 42 | X | | | | X | | | | | |
| Harrison | 43 | X | | X | X | X | | | | | |
| Henry | 44 | | | | | | | X | X | X | |
| Howard | 45 | X | X | X | X | X | X | | | | |
| Humboldt | 46 | | | | | X | | | | | |
| Ida | 47 | | | | X | X | | | | | |
| Iowa | 48 | X | X | X | X | | | | X | | X |
| Jackson | 49 | X | X | X | X | X | | | X | X | |
| Jasper | 50 | | | | | | | | | | |
| Jefferson | 51 | | X | | | X | | | X | X | X |
| Johnson | 52 | | | X | | | | | X | X | |
| Jones | 53 | | | | X | | | | | X | X |
| Keokuk | 54 | | | | | | | | X | X | |
| Kossuth | 55 | | | | | X | | | | | |
| Lee | 56 | X | | | X | X | | | X | X | |
| Linn | 57 | | | | | | | | X | X | |
| Louisa | 58 | | | X | | X | | | X | | |
| Lucas | 59 | X | X | X | X | X | | | X | X | |
| Lyon | 60 | | X | | X | X | | | X | X | X |
| Madison | 61 | | | | | X | | | | | |
| Mahaska | 62 | | | X | | | | | | | |
| Marion | 63 | | | | | | | X | X | X | X |
| Marshall | 64 | X | | | | | | X | X | X | X |
| Mills | 65 | X | | | X | X | | | | | |
| Mitchell | 66 | X | X | X | X | X | | | | | |
| Monona | 67 | | X | | X | X | | | | | |
| Monroe | 68 | X | X | X | X | X | | | | | |
| Montgomery | 69 | X | X | X | X | X | | | | | |
| Muscatine | 70 | X | X | X | | X | | | X | X | |
| O'Brien | 71 | X | | | | X | | | X | X | |
| Osceola | 72 | | X | | X | X | | | | | |

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2002

The following comment items correspond to the conditions noted in the comments and recommendations section of this report. The purpose of this summary is to identify the counties that the specific items relate to (designated by an "X").

| County Name | County Number | Internal Control Finding | | | | | | | | | |
|---------------|---------------|--------------------------|------|------|------|------|------|------|------|------|------|
| | | A(1) | A(2) | A(3) | A(4) | A(5) | A(6) | B(1) | B(2) | B(3) | B(4) |
| Page | 73 | X | X | X | | X | | | | | |
| Palo Alto | 74 | X | X | | X | X | | | | | |
| Plymouth | 75 | | | | | | | X | | | X |
| Pocahontas | 76 | X | X | | X | X | | | | | |
| Polk | 77 | | | | | | | | | | |
| Pottawattamie | 78 | X | X | X | X | X | X | | | | |
| Poweshiek | 79 | | | | | | | | | | |
| Ringgold | 80 | | | | | | | | | | |
| Sac | 81 | | | | | X | | | | | |
| Scott | 82 | | | | | | | | | | |
| Shelby | 83 | | X | | | | | | | | |
| Sioux | 84 | | | X | | | | | | X | |
| Story | 85 | | | | | | | | | | X |
| Tama | 86 | | | | | | | | X | X | |
| Taylor | 87 | | X | X | X | X | | | | | |
| Union | 88 | X | | X | X | | | | | | |
| Van Buren | 89 | X | X | X | X | X | | | | | X |
| Wapello | 90 | | | | | | | | | X | X |
| Warren | 91 | | X | X | X | X | | | X | X | X |
| Washington | 92 | | | | | | | | | | |
| Wayne | 93 | X | X | X | X | | | | X | X | |
| Webster | 94 | | | | | | | | | | |
| Winnebago | 95 | | | | | X | | | | | |
| Winneshiek | 96 | X | X | X | X | X | X | | | | |
| Woodbury | 97 | | | | | X | | X | | | |
| Worth | 98 | X | X | X | X | X | | | | | |
| Wright | 99 | | | X | | X | | | | | |

