

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

October 17, 2012

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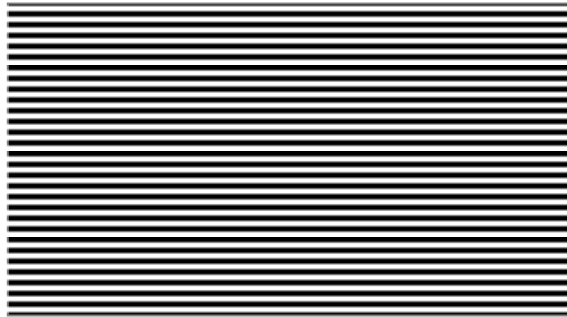
Auditor of State David A. Vaudt today released a report on the Iowa Judicial Branch – County Clerks of District Courts, a part of the State of Iowa, for the year ended June 30, 2011.

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 Courts' offices.

Vaudt made recommendations to improve segregation of duties in the various County Clerks of District Courts' 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 corrective action is being taken.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at: <http://auditor.iowa.gov/reports/1265-4442-BR00.pdf>.

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

JUNE 30, 2011

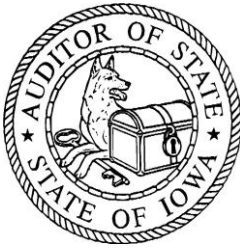
Office of
**AUDITOR
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STATE OF IOWA

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Des Moines, Iowa 50319-0004

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October 5, 2012

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, 2011.

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. We believe you should be aware of these recommendations, which pertain to the Iowa Judicial Branch – County Clerks of District Courts’ internal control and compliance with statutory requirements and other matters. The recommendations have been discussed with Iowa Judicial Branch personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Iowa Judicial Branch’s responses, we did not audit the Iowa Judicial Branch’s responses and, accordingly, we express no opinion on them.

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 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 – County Clerks of District Courts are listed on page 14 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 Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Judicial Branch
County Clerks of District Courts

June 30, 2011

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

- (A) Segregation of Duties – During our review of internal control, the existing procedures are evaluated in order to determine 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 is not opened by an employee who is not authorized to make entries to the accounting records.
 - (a) A listing of all cash and a random listing of checks received is not prepared by the mail opener or is not prepared on a sufficiently frequent basis or in sufficient detail.
 - (b) The initial listing was not reviewed timely or the review was not dated.
 - (c) The initial listing was not reviewed by an independent person or there was no written evidence of who performed the independent review.
- (2) Responsibilities for receipt collection, deposit preparation and reconciliation functions are not segregated from those of recording and accounting for receipts.
- (3) Responsibilities for the preparation of the bank reconciliation are not segregated from the duties of check signing and the control of cash. Bank accounts are not reconciled by an individual who does not sign checks, handle or record cash.
- (4) Bank reconciliations are not reviewed by an independent person or there was no written evidence of who performed the independent review. Certain independent reviews were not performed timely.
- (5) Checks are not signed by an individual who does not record cash receipts or otherwise participate in the preparation of checks.
- (6) Receipts are not posted to the Iowa Court Information System (ICIS) by an individual not responsible for setting up the case on the system.
- (7) The individual who opens the mail has the ability to delete cases.
- (8) An independent review of the receipt to deposit spreadsheet was not performed or performed timely or there was no written evidence of the independent review. Certain independent reviews did not include a selection of days to verify the amounts on the daily receipt printouts agreed with the amount deposited.

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Recommendation – We realize segregation of duties is difficult with a limited number of office employees. 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 Clerk should utilize current personnel to provide additional control through review of financial transactions, reconciliations and reports. Such reviews should be performed by independent persons to the extent possible and should be evidenced by the initials or signature of the reviewer and the date of the review.

Response – We will work very closely with the few larger offices which received this comment and help them maintain proper segregation of duties. We will also work with the small offices to help them utilize compensating controls and procedures to provide for proper segregation of duties.

Conclusion – Response accepted.

- (B) Check Signatures – Each County Clerk of District Court Office is responsible for establishing a bank account and designating authorized check signers for the account. Check signing can be done manually, with a signature stamp or by a check signing machine. If a signature stamp or check signing machine is used, the signature stamp or signature plate should be properly safeguarded. In addition, each County Clerk of District Court Office is responsible for obtaining a bank account and designating authorized check signers for the account. The following were noted.

- (1) At one Clerk, the signature stamp is maintained in an unlocked drawer.
- (2) Prior Clerk of Court employees remained on the bank signature card.

Recommendation - The signature stamp should be locked in a secure place when not in use. In addition, bank signature cards should be updated as soon as an employee leaves employment.

Response – The signature stamp is now locked in a secure place and bank signature cards have been updated.

Conclusion – Response accepted.

- (C) Manual Receipts – Manual receipts should only 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 to 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) Certain manual receipts did not include the date of the manual receipt and the ICIS receipt number to indicate timely posting to ICIS. Also, in some instances, the initials of the employee who prepared or posted the receipt to ICIS were omitted.
- (2) There was no written evidence of independent review to ensure all manual receipts were posted to ICIS.
- (3) Manual receipts were not always posted to ICIS timely.

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- (4) Manual receipts were reviewed, but the review was not performed by an independent person.
- (5) The reason a manual receipt was used was not noted on the receipt.

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

Response – Manual receipts are not used very often but we will remind the clerks of the proper procedure to follow in the event it does happen.

Conclusion – Response accepted.

- (D) JRN Receipt/Batch Summary – The County Clerks of District Courts' employees have the ability to create journal entries on ICIS. Supporting documentation for entries is required to be maintained. The JRN Receipt/Batch Summary report identifies all journal entries.

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

- (1) The JRN Receipts/Batch Summary report was not reviewed monthly or the review was not performed timely.
- (2) The JRN Receipts/Batch Summary report was not reviewed by an independent person or the review did not include or indicate the specific transactions verified for propriety by the reviewer.
- (3) Transactions within the JRN Receipts/Batch Summary report did not include a comment explaining why the JRN receipt was generated or the comment was incomplete.

Recommendation – The Iowa Judicial Branch should develop procedures and work with the County Clerks of District Courts to ensure an independent review of the JRN Receipts/Batch Summary report is performed at least monthly. The independent review should be evidenced by the reviewer's initials or signature, documentation of specific transactions reviewed and the date of the review.

Response – Clerks were informed in March 2011 of the need to print, review and initial the report. Once notified, the Clerks started implementing these procedures.

Conclusion – Response accepted.

- (E) Restrictive Endorsement – A restrictive endorsement was not placed on checks immediately upon receipt in accordance with Accounting Procedure #190.400 in two County Clerk of District Court Offices.

Recommendation – A restrictive endorsement should be placed on all checks when received to provide protection in case of theft or loss.

Response – Employees in the offices noted have been reminded of this procedure.

Conclusion – Response accepted.

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- (F) Interest Revenue – In two County Clerk of District Court Offices, interest earned on certain court ordered trusts or on other investments was not posted to ICIS timely.

Recommendation – All interest earned on court ordered investments should be posted to ICIS as a miscellaneous trust in accordance with Accounting Procedure #130.400. Interest earned on other investments should be recorded timely in accordance with Accounting Procedure #190.400.

Response – This has been corrected and interest has been posted to ICIS.

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 the case number. This deleted information cannot be retrieved. Accounting Procedure #190.605 recommends the requests to delete a case should be in writing and signed by the person deleting the case and the case delete log (the Case Deletion History report) should be maintained. The Case Deletion History report is to be reviewed by an independent person for propriety and evidenced by the reviewer's initials or signature and the date of the review.

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

- (1) The request to delete cases was not in writing and properly signed.
- (2) The Case Deletion History report was not printed and reviewed monthly.
- (3) The Case Deletion History report contained no written evidence of independent review.
- (4) The Case Deletion History reports were reviewed, but the review was not performed timely or the review was not dated.
- (5) An independent review of the Case Deletion History report was not performed as the individual who reviewed the report also has the ability to delete cases.
- (6) The person requesting a case deletion also deleted the case.

Recommendation – The Iowa Judicial Branch should work with the County Clerks of District Courts to ensure access is limited, deletions are properly documented in accordance with established procedures and case delete logs are generated and reviewed by an independent person.

Response – We will continue to work with the clerks to ensure case deletion procedures are understood and followed.

Conclusion – Response accepted.

- (H) 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 established by County Boards of Supervisors. A number of Clerks have not prepared disaster recovery plans which address areas they are responsible for, such as the identification of staff responsibilities, establishment of a predetermined priority for

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processing, record recovery or restoration, identification of an alternate site and making provisions for the use of manual procedures, if necessary. In addition, for those Clerks who have prepared a plan, instances were noted where the plan was not tested.

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

Response – Each district will designate an employee to be responsible for ensuring each Clerk’s office has a disaster recovery plan which is reviewed and tested annually.

Conclusion – Response accepted.

- (I) Case File Information Changes – In all County Clerk of District Court Offices, employees can change or zero out amounts due on a case file. The Zeroed Transactions in Production report automatically identifies all changes made to amounts due on cases and explanations for each change.

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

- (1) The Zeroed Transactions in Production report was not reviewed monthly.
- (2) The Zeroed Transactions in Production report contained no written evidence of independent review.
- (3) The Zeroed Transactions in Production report was reviewed, but the review was not performed timely or the review was not dated.
- (4) The Zeroed Transactions in Production report was reviewed, but specific transactions were not verified for propriety by the reviewer or specific transactions verified were not documented.

Recommendation – The Iowa Judicial Branch should develop procedures and work with the County Clerks of District Courts to ensure the Zeroed Transactions in Production report is printed and reviewed by the County Clerks of District Courts at least monthly. The independent review should be evidenced by the reviewer’s initials or signature, documentation of specific transactions reviewed and the date of the review. The reports should be retained in accordance with Accounting Procedure #190.710.

Response – We will provide additional training to all offices which received this comment to insure they understand the procedures concerning the Zeroed Transactions in Production report.

Conclusion – Response accepted.

- (J) Reversed Receipts Report – The County Clerks of District Courts’ employees have the ability to reverse receipts on ICIS. Supporting documentation for these entries is to be maintained and the Reversed Receipts report is to be reviewed by an independent person for propriety and evidenced by the reviewer’s initials or signature and the date of the review.

The following procedures or compensating controls have not been implemented:

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- (1) The Reversed Receipts report was not reviewed monthly or the review was not performed timely.
- (2) The Reversed Receipts report was reviewed, but the review was not performed by an independent person or the review did not include or indicate specific transactions verified for propriety by the reviewer.
- (3) Supporting documentation was not retained.

Recommendation – The Iowa Judicial Branch should develop procedures and work with the County Clerks of District Courts to ensure an independent review of the Reversed Receipts report is performed at least monthly. The independent review should be evidenced by the reviewer's initials or signature, documentation of specific transactions reviewed and the date of the review.

Response – Clerks were informed in March 2011 of the need to print, date and initial this report. Once notified, they started following this directive and procedure.

Conclusion – Response accepted.

- (K) Community Service – In certain cases, an individual may perform community service as a means to satisfy payment of a fine. The County Clerks of District Courts receive evidence the community service was performed and make a journal entry to indicate the obligation has been satisfied. Evidence of the community service performed should be retained in the case file.

The following instances were noted in certain County Clerk of District Court Offices:

- (1) Written evidence to support the community service performed was not maintained in the case file.
- (2) Evidence to support the community service performed was maintained in the case file, but the SAT/CMS screen did not include a comment noting the hours and rate of community service served in accordance with Accounting Procedure #200.00.
- (3) The community service obligation was entered as satisfied on ICIS before the community service was completed.

Recommendation – Obligations satisfied through performance of community service should be supported by evidence verifying completion of community service. This support should be retained in the case file. The ICIS comment field should be appropriately completed for all CMS transactions. The Judicial Branch should develop procedures to ensure journal entries made to record satisfaction of fines through performance of community service are proper.

Response – We will continue to work on improving our procedures and accounting of community service performed as a means to satisfy payment of a fine.

Conclusion – Response accepted.

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- (L) Cash Bond Receipts – Controls are not adequate to ensure cash bonds received from law enforcement personnel are entered into ICIS.

A receipt is not issued to law enforcement personnel when cash bonds are brought to the clerk, the cash bond log form is not being used or an independent review of the log is not performed to ensure the cash bond was entered into ICIS in a timely manner.

Recommendation – The Iowa Judicial Branch should develop procedures and work with the Clerks to complete and maintain a cash bond log. This log should be reconciled to the trust listing. Receipts issued to law enforcement personnel turning over the bond should be evidenced by their initials and date recorded in the log. A review of the log should be performed by an independent person, which includes tracing receipt of the bond money into ICIS and noting the ICIS receipt number.

Response – We will explore developing an automated method to ensure bond money received from law enforcement is recorded into ICIS. We will continue to work with the clerks to ensure a cash bond log is completed and maintained.

Conclusion – Response accepted.

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

- (1) Removable Media – Removable storage devices allow portability of data and programs. They are easy to use and capable of holding large quantities of data. Their small size makes them easy to lose or steal and their portability facilitates removal of confidential data from secure systems. The Judicial Information Technology Department does not have a written policy addressing the use of removable storage devices and is not currently planning to require these devices to be encrypted.

Recommendation – The Judicial Information Technology Department should establish a policy covering use of storage devices and, at a minimum, the types of data permitted on removable storage devices and the types of devices permitted.

Response – We have discussed options with our Judicial Technology Council and have resolved to providing encrypted USB drives to all employees who receive a laptop. We will also have them available for all employees if they need one. A policy will be written which states these encrypted USB drives are the only drives allowed.

Conclusion – Response accepted.

- (2) Encryption of Laptops – Cryptographic tools help protect sensitive information stored on portable devices by rendering data unintelligible to unauthorized users. The Department is currently working to implement encryption software for laptop computers, but it has not yet been fully deployed.

Recommendation – The Judicial Information Technology Department should implement procedures to ensure all laptops are properly encrypted.

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Response – As stated in the audit interview, this has started and we are installing on the ‘upper management’ and all new laptops at this time. We are waiting for a business directive to be sent out by the State Court Administrator before installing on all current laptops. We are hoping this directive comes out soon and we will complete the installations/project.

Conclusion – Response accepted.

- (3) Relational Database – Database administrators (DBA) are able to make changes directly to the database tables. The Judicial Information Technology Department has not established procedures to track or monitor changes made directly to the database tables.

Recommendation – The Judicial Information Technology Department should develop procedures to ensure changes made to the relational database tables are properly monitored.

Response – The DBA’s have found a software which will satisfy the needs of this comment. We had a demonstration of the software in August 2012. We hope to move forward with the purchase and installation of this software if agreed upon by everyone.

Conclusion – Response accepted.

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Findings Related to Statutory Requirements and Other Matters:

- (1) Monthly Report – The monthly reports to the County or City Clerk were not completed by the 15th of each month or the copies of the monthly reports were not retained by the Clerk of District Court’s office.

Recommendation – The monthly reports to the County or City Clerk should be completed by the 15th of each month and copies should be retained by the County Clerk of District Court office.

Response – Clerks’ offices are at least 12% below staffing formulas due to budget cuts. Staff shortages plus a major illness and retirements make it difficult to be timely with all reports. The offices are trying very hard to keep up but at times just cannot meet the 15th of the month deadline.

Conclusion – Response accepted.

- (2) Unclaimed Property – Chapter 556.11 of the Code of Iowa requires each County Clerk of District 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. The State Court Administration office has prepared the report for certain County Clerk of District Court offices. The State Court Administration office or certain County Clerks of District Courts did not remit these obligations as required.

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 – This process has now been centralized and efforts are being made to ensure all Clerks annually remit old outstanding checks, trusts and bonds to the State Treasurer’s office.

Conclusion – Response accepted.

- (3) Electronic Check Retention – Chapter 554D.114 of the Code of Iowa allows each County Clerk of District 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. For one County Clerk of District Court Office, an image of the back of each cancelled check was not obtained.

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

Response – The County Clerk of District Court tried to obtain the image of both the front and back of the checks but the bank was going through a conversion and was unable to provide it for two months.

Conclusion – Response accepted.

- (4) Community Service Wage Rate – Chapter 909.3A of the Code of Iowa states, “The court may, in its discretion, order the defendant to perform community service work of an equivalent value to the fine imposed where it appears the community service work will be adequate to deter the defendant and to discourage others from similar criminal activity. The rate at which the community service shall be calculated shall be the federal or state minimum wage, whichever is higher.”

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During the fiscal year ended June 30, 2011, the state and federal minimum wage were \$7.25 per hour.

Judicial Branch Accounting Procedure #200.00 states the cashier must record the amount of the community service credit applied toward the appropriate obligation using an amount calculated by multiplying the number of community service hours verified by the current federal minimum wage.

Instances where the community service credit was calculated using an incorrect rate were noted. In some cases, the Judge ordered a higher hourly rate, such as \$8.00 per hour, be used in the calculation. In other cases, a rate lower than \$7.25 per hour was used.

Recommendation – The Judicial Branch should revise its Accounting Procedure #200.00 to be consistent with Chapter 909.3A of the Code of Iowa. In addition, procedures should be developed to ensure the community service hourly rates applied per a Judge's orders are in compliance with the Code of Iowa.

Response – On July 2, 2011 the Supreme Court issued a supervisory order stating all orders for community service in lieu of fine shall require a defendant to perform the number of hours of community service equal to the total amount of the court fine imposed divided by \$7.25 (the current state and federal minimum wage rate). We will continue to work with the Clerks and judges to ensure community service is handled correctly.

Conclusion – Response accepted.

- (5) Record Retention – Each County Clerk of District Court Office has a record retention policy which requires financial documents, including traffic violation tickets, be retained for five years. In one County Clerk of District Court Office, all traffic violation tickets from the first quarter of fiscal year 2011 had been destroyed in error.

Recommendation – The County Clerk of District Court Office should ensure financial documents, including traffic violation tickets, are retained in accordance with the record retention policy.

Response – This was done by accident in one county. They are more careful now.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch
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June 30, 2011

Staff:

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director
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Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

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Appendix

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2011

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 County Clerk of District Court Office the specific items relate to (designated by an "X").

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

Appendix A

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

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2011

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 County Clerk of District Court Office the specific items relate to (designated by an "X").

County Name	County Number	Internal Control											Finding											
		A(1)	A(1)a	A(1)b	A(1)c	A(2)	A(3)	A(4)	A(5)	A(6)	A(7)	A(8)	B(1)	B(2)	C(1)	C(2)	C(3)	C(4)	C(5)	D(1)	D(2)	D(3)	E	F
Franklin	35	X			X	X	X	X	X	X	X	X										X		
Fremont	36	X				X	X		X	X	X	X												
Greene	37	X				X	X		X	X	X	X										X		
Grundy	38					X	X			X														
Guthrie	39	X			X	X	X	X	X	X	X	X										X		
Hamilton	40						X			X											X			
Hancock	41	X				X				X	X										X			
Hardin	42	X			X	X				X		X			X	X	X				X			
Harrison	43									X						X								
Henry	44								X	X	X										X			
Howard	45	X				X				X														
Humboldt	46	X				X	X			X	X		X			X						X		
Ida	47	X				X				X	X													
Iowa	48				X							X									X			
Jackson	49	X				X																X		
Jasper	50						X	X					X								X			
Jefferson	51									X	X	X			X	X					X			
Johnson	52																				X	X		
Jones	53															X								
Keokuk	54	X				X				X														
Kossuth	55									X											X			
Lee	56					X	X			X	X					X	X			X	X	X	X	
Linn	57																							
Louisa	58	X	X		X	X	X		X		X					X			X	X	X			
Lucas	59	X	X			X	X	X	X	X	X	X									X		X	
Lyon	60					X	X			X											X			
Madison	61					X				X	X										X			
Mahaska	62	X	X					X			X	X						X	X	X				
Marion	63							X				X			X						X	X		
Marshall	64			X						X											X	X	X	
Mills	65					X				X											X			

Appendix A

County																					Statutory Finding				
County Name	Number	G(1)	G(2)	G(3)	G(4)	G(5)	G(6)	H	I(1)	I(2)	I(3)	I(4)	J(1)	J(2)	J(3)	K(1)	K(2)	K(3)	L	M	1	2	3	4	5
Franklin	35					X		X												X					
Fremont	36					X									X										
Greene	37							X							X		X								
Grundy	38					X		X												X					
Guthrie	39					X	X	X		X				X						X					
Hamilton	40																								
Hancock	41			X									X			X	X			X					
Hardin	42			X				X			X		X				X			X					
Harrison	43																								
Henry	44				X								X			X	X								
Howard	45														X	X				X					
Humboldt	46																								
Ida	47				X								X												
Iowa	48							X			X		X	X											
Jackson	49							X					X		X		X								
Jasper	50												X												X
Jefferson	51											X	X				X								
Johnson	52													X						X					
Jones	53														X					X					
Keokuk	54							X												X					
Kossuth	55					X		X																	X
Lee	56			X				X			X		X	X											
Linn	57														X										
Louisa	58											X		X	X					X					
Lucas	59	X		X				X	X				X		X		X			X					
Lyon	60																X								
Madison	61																								
Mahaska	62				X			X			X		X	X	X					X					
Marion	63				X	X		X					X				X			X					
Marshall	64										X	X		X											
Mills	65													X											

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2011

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 County Clerk of District Court Office the specific items relate to (designated by an "X").

County Name	County Number	Internal Control										Finding												
		A(1)	A(1)a	A(1)b	A(1)c	A(2)	A(3)	A(4)	A(5)	A(6)	A(7)	A(8)	B(1)	B(2)	C(1)	C(2)	C(3)	C(4)	C(5)	D(1)	D(2)	D(3)	E	F
Mitchell	66	X				X		X	X	X	X									X	X			
Monona	67					X			X	X											X			
Monroe	68	X		X		X		X	X	X										X				
Montgomery	69	X				X	X	X		X	X									X				
Muscatine	70					X				X										X				
O'Brien	71	X				X				X	X	X										X		
Osceola	72					X				X										X				
Page	73	X				X	X			X														
Palo Alto	74	X				X				X										X		X		
Plymouth	75	X					X	X			X					X				X	X			
Pocahontas	76	X				X		X		X	X					X				X				
Polk	77									X														
Pottawattamie	78									X														
Poweshiek	79																			X				X
Ringgold	80	X	X		X	X		X		X	X	X												
Sac	81	X				X	X	X	X	X														
Scott	82																							
Shelby	83	X				X	X		X	X	X													
Sioux	84						X	X	X											X				
Story	85								X						X									
Tama	86									X										X				
Taylor	87	X	X			X				X	X													
Union	88	X	X	X	X			X		X	X									X			X	
Van Buren	89	X		X		X	X	X		X	X	X								X	X			
Wapello	90	X	X			X				X	X	X				X				X	X			
Warren	91						X	X	X	X				X						X				X
Washington	92	X																		X	X			
Wayne	93	X				X	X		X	X	X										X			
Webster	94	X				X	X	X	X		X			X							X			
Winnebago	95	X				X	X		X	X	X							X						
Winneshiek	96	X								X										X				
Woodbury	97																							
Worth	98	X				X				X										X				
Wright	99	X							X	X														

County																			Statutory Finding						
County Name	Number	G(1)	G(2)	G(3)	G(4)	G(5)	G(6)	H	I(1)	I(2)	I(3)	I(4)	J(1)	J(2)	J(3)	K(1)	K(2)	K(3)	L	M	1	2	3	4	5
Mitchell	66				X	X		X		X	X		X		X				X						
Monona	67																X		X				X		
Monroe	68				X						X		X	X											
Montgomery	69																								
Muscatine	70																								
O'Brien	71							X																	
Osceola	72																								
Page	73																								
Palo Alto	74													X			X								
Plymouth	75		X	X		X			X	X			X						X						
Pocahontas	76		X	X			X		X				X												
Polk	77																								
Pottawattamie	78																						X		
Poweshiek	79												X												
Ringgold	80														X										
Sac	81																		X						
Scott	82																						X		
Shelby	83																						X		
Sioux	84				X						X		X		X										
Story	85												X									X			
Tama	86							X									X		X			X			
Taylor	87																								
Union	88			X				X		X			X				X		X						
Van Buren	89			X			X		X				X				X		X			X			
Wapello	90	X		X		X		X		X	X		X	X		X	X		X			X			
Warren	91							X														X			
Washington	92																					X			
Wayne	93					X							X	X			X		X				X		
Webster	94																					X			
Winnebago	95						X							X	X										
Winneshiek	96																X		X			X			
Woodbury	97										X			X			X								
Worth	98							X					X												
Wright	99																								