



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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Auditor of State

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December 27, 2017

To the Governor and Members of the General Assembly:

As required by Section 7 of Senate File 2316, we hereby submit this report on our review of county attorney collections of court debt for the year ended June 30, 2017. The report includes the results of our review.

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

MARY MOSIMAN, CPA  
Auditor of State



**REPORT ON COUNTY ATTORNEY COLLECTIONS**

**December 27, 2017**



## **Report on County Attorney Collections**

### **Introduction**

Section 7 of Senate File (SF) 2316 requires the Auditor of State to review the collection rate for each county that has filed a notice of full commitment to collect delinquent court debt, and file a report of the results of the review with the General Assembly by January 1, 2018.

### **Background**

SF 2316, *An Act Relating to the Collection of Delinquent Court Debt and Associated Installment Agreements* was signed into law on May 27, 2016 by Governor Branstad. The bill made changes to the county attorney's role in the collection of court debt. These changes were incorporated into Chapter 602.8107 of the 2017 edition of the Code of Iowa.

### **Delinquent Court Debt**

Chapter 602.8107(1) of the Code of Iowa defines court debt as all fines, penalties, court costs, fees, forfeited bail, surcharges under Chapter 911 of the Code of Iowa, victim restitution, court-appointed attorney fees or expenses of a public defender ordered pursuant to Chapter 815.9 of the Code of Iowa, or fees charged pursuant to Chapters 356.7 and 904.108 of the Code of Iowa. SF 2316 does not apply to amounts collected for victim restitution, the victim compensation fund and certain penalties and surcharges identified in Section 6 of SF 2316.

Court debt is deemed delinquent if not paid within thirty days after the date it is assessed or the date ordered by the court. In addition, if an amount was ordered to be paid in installments, and an installment is not received within thirty days after the date it is due, the entire amount of the court debt is deemed delinquent.

Prior to SF 2316, a county attorney or their designee may collect court debt sixty days after the court debt was deemed delinquent, or ninety days after the debt was due. To be eligible to receive a percentage of the court debt collected, the county attorney was required to annually file with the clerk of district court a notice of full commitment to collect delinquent court debt for all cases assigned to the county for collection by the court.

SF 2316 amended the county attorney collection process to allow the county attorney or their designee to collect court debt after the court debt is deemed delinquent. This reduced the time period a county attorney could begin to collect court debt from ninety days past due to thirty days past due. To be eligible to receive a percentage of the court debt collected the county attorney is required to file with the clerk of district court on or before July 1 of the first year the county attorney collects debt under SF 2316 a notice of full commitment to collect delinquent court debt and a memorandum of understanding with the state court administrator for all cases assigned to the county for collection by the court.

Sixty-three county attorneys participated in the county attorney collection program for the year ended June 30, 2017. A memorandum of understanding and a notice of full commitment are on file with the state court administrator for each of these county attorneys.

## Collection Distribution

Prior to SF 2316, court debt collected by the county attorney or their designee was distributed as follows: 40% to the General Fund of the county and the remaining 60% to the State. However, if the county attorney collected more than the dollar threshold listed in the table below, the county attorney was eligible to retain a portion of the collections for deposit in the office of the county attorney. After the dollar threshold was met court debt collections were distributed as follows: 40% to the General Fund of the county, 20% of the remaining 60% to the county attorney and the remainder to the State. The following table identifies the dollar threshold by county size for the distribution of court debt collections prior to July 2016.

<b>County Population Size</b>	<b>Dollar Threshold Amount</b>
Less than or equal to 15,000	\$25,000
Between 15,001 and 26,000	\$50,000
Between 26,001 and 50,000	\$100,000
Between 50,001 and 100,000	\$250,000
Between 100,001 and 150,000	\$400,000
Greater than 150,000	\$500,000

Senate File 2316 changed the distribution of court debt collections. Beginning in July 2016, court debt collected by the county attorney or their designee is distributed as follows: 28% to the General Fund of the county and the remaining 72% to the State. However, if the county attorney collects more than the dollar threshold listed in the table below, the county attorney is eligible to retain a portion of the collections for deposit in the office of the county attorney. After the dollar threshold is met court debt collections are distributed as follows: 28% to the General Fund of the county, 67% to the State and the remaining 5% to the office of the county attorney. The following table identifies the dollar threshold by county population size for the distribution of court debt collections after July 1, 2016.

<b>County Population Size</b>	<b>Dollar Threshold Amount</b>
Less than or equal to 15,000	\$25,000
Between 15,001 and 26,000	\$50,000
Between 26,001 and 50,000	\$100,000
Between 50,001 and 100,000	\$300,000
Between 100,001 and 150,000	\$600,000
Greater than 150,000	\$1,000,000

Court cases and court debt collections are recorded on the Iowa Court Information System (system). When court debt is thirty days past due the system identifies the case as delinquent. Delinquent court debt is distributed to county attorneys participating in the county attorney collection program. For counties which do not participate in the county attorney collection program, the court debt is sent to a third party collector.

When payment is received on court cases which have been identified as delinquent and assigned to a county attorney for collection, the system reports those receipts in a separate batch which provides a daily running total by county of collections by county attorney. Receipts are identified by the Financial Information Number (FIN Code) as "Collection by County Attorney". These receipts are distributed, 28% to the county and 72% to the state. When total delinquent collections exceed the individual county's threshold, the system identifies the threshold as met. Beginning the day after the threshold is met, the system identifies collections on delinquent court debt by the FIN Code "Collection by County Attorney (Threshold Met)." These collections are distributed, 28% to the county, 67% to the state and 5% to the county attorney.

The Memorandum of Understanding, Section IV (3) Responsibilities of Judicial Branch, states “When a county reaches its threshold amount under Iowa Code section 602.8107 (4)(c)&(e), as amended by SF 2316 (2016), the Judicial Branch will adjust the county attorney’s account, by adding five percent (5%) monetary distribution the next calendar day.”

Based on our review, the Judicial Branch began allocating 5% of court debt collections to the county attorney on the next business day after the threshold was met. Because the distribution of collections to the county attorneys is based on the next calendar day after the threshold is met and adjustments are made to collections throughout the year which include non-sufficient fund checks and the dismissal of cases by the court, the distribution of collections will not recalculate exactly.

For the year ended June 30, 2017, three of sixty-three counties did not meet the threshold to receive the 5% distribution of county attorney court debt collections.

### **Year Ended June 30, 2017 County Attorney Court Debt Collections**

The County Attorney Court Debt Collections Report summarizes the county attorney court debt collections by county. This report identifies court debt collection before and after the threshold was met.

The columns identified as “out of county” represent collections by a county attorney in a county other than the county where the court case was established.

### **Sustaining Eligibility**

Per SF Section 602.8107, Subsection 4(f) of the 2017 edition of the Iowa Code, beginning July 1, 2017, within two years of beginning to collect delinquent court debt, a county attorney is required to collect one hundred percent of the applicable threshold amount for their county.

If a county attorney collects more than eighty percent but less than one hundred percent of the applicable threshold amount, the state court administrator will notify the county attorney that in order to stay within the collection program the county must collect at least one hundred twenty-five percent of the applicable threshold.

If the county attorney is unable to collect one hundred twenty-five percent of the applicable threshold, the county attorney is ineligible to participate in the county attorney collection program for the next two fiscal years and all existing and future court cases with delinquent court debt shall be assigned to the private collection designee.

County Attorney Court Debt Collections Report  
Year Ended June 30, 2017

	Date Threshold Met	Threshold	County	Collections Before Threshold Met			
				72% State Distribution	28% County Distribution	72% Out of County State Distribution	28% Out of County County Distribution
1	2/14/2017	\$ 25,000	ADAMS	\$ 18,018.49	7,006.92	-	-
2	12/6/2016	25,000	ALLAMAKEE	17,731.00	6,893.91	288.00	112.00
3	10/6/2016	50,000	BENTON	36,287.32	14,110.56	28.44	11.06
4	10/25/2016	600,000	BLACK HAWK	436,560.21	169,746.35	1,538.51	598.15
5	1/31/2017	100,000	BOONE	72,955.22	28,367.99	12.60	4.90
6	1/11/2017	50,000	BREMER	36,000.28	13,999.72	569.35	221.40
7	8/16/2016	50,000	BUENA VISTA	36,595.92	14,228.94	57.60	22.40
8	4/24/2017	25,000	BUTLER	17,783.11	6,915.56	-	-
9	4/12/2017	25,000	CALHOUN	18,102.07	7,039.59	309.60	120.40
10	2/14/2017	50,000	CARROLL	36,355.23	14,137.03	36.00	14.00
11	9/24/2016	25,000	CASS	18,882.99	7,342.42	115.20	44.80
12	10/6/2016	100,000	CERRO GORDO	71,463.73	27,788.35	804.82	312.91
13	8/16/2016	25,000	CHEROKEE	18,081.96	7,030.30	-	-
14	10/4/2016	50,000	CLAY	36,054.92	14,018.29	180.01	69.99
15	12/17/2016	50,000	CLAYTON	35,497.41	13,803.62	-	-
16	12/30/2016	100,000	CLINTON	71,245.01	27,704.40	208.83	81.17
17	2/21/2017	300,000	DALLAS	215,084.77	83,634.22	223.20	86.80
18	10/25/2016	100,000	DES MOINES	71,663.32	27,864.99	1,005.51	390.99
19	9/20/2016	50,000	DICKINSON	37,469.26	14,569.57	216.00	84.00
20	9/6/2016	25,000	EMMET	18,137.56	7,052.59	-	-
21	*	50,000	FAYETTE	30,792.53	11,974.32	206.10	80.15
22	1/19/2017	25,000	FREMONT	17,933.10	6,973.61	57.42	22.33
23	2/14/2017	25,000	GREENE	18,034.69	7,013.26	224.67	87.33
24	12/16/2016	50,000	HARDIN	36,066.59	14,025.03	427.40	166.20
25	10/18/2016	25,000	HARRISON	19,022.04	7,396.63	72.03	27.97
26	12/29/2016	25,000	IDA	17,922.32	6,968.66	36.00	14.00
27	12/5/2016	50,000	IOWA	36,063.93	14,022.48	194.40	75.60
28	2/24/2017	50,000	JACKSON	37,216.74	14,471.01	1,257.87	489.13
29	1/28/2017	100,000	JASPER	72,995.76	28,386.75	3,095.87	1,203.63
30	10/18/2016	50,000	JEFFERSON	34,955.89	13,591.03	208.87	81.17
31	3/9/2017	600,000	JOHNSON	432,403.12	168,146.16	439.73	171.00
32	2/22/2017	50,000	JONES	37,105.58	14,428.91	21.60	8.40
33	3/14/2017	50,000	KOSSUTH	35,300.55	13,726.24	-	-
34	11/2/2016	100,000	LEE	72,500.62	28,191.47	126.00	49.00
35	1/18/2017	1,000,000	LINN	725,090.02	281,940.64	2,993.47	1,164.11
36	11/1/2016	25,000	LOUISA	18,047.01	7,016.74	145.51	56.58
37	10/16/2016	25,000	LYON	18,347.39	7,133.86	-	-
38	*	50,000	MADISON	29,458.07	11,455.66	223.21	86.79
39	10/22/2016	100,000	MARION	70,912.23	27,571.63	5,094.31	1,980.95
40	9/15/2016	100,000	MARSHALL	71,559.19	27,823.23	1,254.94	487.90
41	12/2/2016	25,000	MILLS	18,144.46	7,055.85	(335.88)	(130.62)
42	9/28/2016	25,000	MONONA	17,945.81	6,978.42	377.46	146.79
43	8/31/2016	100,000	MUSCATINE	73,477.39	28,566.33	678.26	263.74
44	8/26/2016	25,000	OBRIEN	18,753.30	7,291.78	32.41	12.59
45	11/22/2016	25,000	OSCEOLA	19,755.29	7,682.18	-	-
46	10/18/2016	25,000	PALO ALTO	18,343.69	7,132.52	-	-
47	9/8/2016	50,000	PLYMOUTH	34,658.98	13,476.43	223.20	86.80
48	11/11/2016	25,000	POCAHONTAS	18,032.93	7,011.65	-	-
49	10/12/2016	1,000,000	POLK	718,394.04	279,358.22	3,105.56	1,207.51
50	11/22/2016	300,000	POTTAWATTAMIE	218,169.71	84,830.21	1,350.58	525.22
51	2/22/2017	50,000	POWESHIEK	36,064.70	14,024.51	502.02	195.23
52	*	25,000	RINGGOLD	13,467.66	5,237.00	-	-
53	5/1/2017	25,000	SAC	18,036.66	7,014.22	72.00	28.00
54	3/31/2017	1,000,000	SCOTT	720,205.14	280,042.70	1,426.49	554.69
55	1/28/2017	100,000	SIoux	72,112.49	28,040.91	129.35	50.29
56	12/1/2016	300,000	STORY	216,564.69	84,215.13	370.72	144.03
57	10/6/2016	50,000	TAMA	36,765.85	14,297.00	4.68	1.82
58	2/24/2017	25,000	TAYLOR	18,186.28	7,071.10	-	-
59	9/24/2016	100,000	WARREN	74,511.63	28,975.53	569.00	221.27
60	11/15/2016	50,000	WASHINGTON	35,776.03	13,909.71	160.28	62.32
61	10/25/2016	100,000	WEBSTER	71,595.50	27,839.90	227.23	88.35
62	1/13/2017	50,000	WINNESHIEK	36,860.81	14,332.80	-	-
63	2/24/2017	600,000	WOODBURY	432,943.09	168,352.86	2,419.89	940.91
				\$ 6,090,463.28	2,368,249.60	32,986.32	12,826.15

\* Threshold not met



County	Collections After Threshold Met						Total Collections
	67%	28%	5%	67%	28%	5%	
	State Distribution	County Distribution	County Attorney Distribution	Out of County State Distribution	Out of County County Distribution	Out of County Co. Attorney Distribution	
ADAMS	22,481.35	9,399.98	1,690.67	170.85	71.40	12.75	58,852.41
ALLAMAKEE	20,867.94	8,722.98	1,567.62	98.84	41.30	7.36	56,330.95
BENTON	109,146.49	45,620.61	8,173.10	(217.75)	(91.00)	(16.25)	213,052.58
BLACK HAWK	947,889.75	396,232.75	71,154.21	-	-	-	2,023,719.93
BOONE	58,807.73	24,610.89	4,481.16	268.00	112.00	20.00	189,640.49
BREMER	59,159.18	24,920.23	4,922.20	281.08	117.46	20.96	140,211.86
BUENA VISTA	232,236.72	97,038.76	17,333.70	946.38	395.50	70.62	398,926.54
BUTLER	5,331.91	2,229.50	401.09	-	-	-	32,661.17
CALHOUN	5,326.98	2,229.02	405.03	402.76	168.31	30.05	34,133.81
CARROLL	37,510.64	15,685.29	2,824.95	-	-	-	106,563.14
CASS	95,598.62	39,971.45	7,194.65	-	-	-	169,150.13
CERRO GORDO	334,975.03	139,997.19	25,077.39	753.06	314.70	56.19	601,543.37
CHEROKEE	128,822.38	53,823.70	9,607.00	-	-	-	217,365.34
CLAY	114,449.63	47,824.02	8,545.18	362.97	151.65	27.07	221,683.73
CLAYTON	48,238.25	20,159.34	3,602.66	-	-	-	121,301.28
CLINTON	85,910.45	35,910.10	6,436.70	-	-	-	227,496.66
DALLAS	130,566.49	54,588.07	9,816.16	287.77	120.26	21.47	494,429.21
DES MOINES	190,658.29	79,668.05	14,227.18	713.97	298.30	53.23	386,543.77
DICKINSON	131,115.55	54,828.70	9,888.49	274.70	114.80	20.50	248,581.63
EMMET	84,709.95	35,399.61	6,330.88	-	-	-	151,630.59
FAYETTE	-	-	-	200.18	83.65	14.92	43,351.85
FREMONT	16,306.74	6,815.03	1,218.70	-	-	-	49,326.93
GREENE	21,556.93	9,009.67	1,611.08	133.67	55.86	9.97	57,737.13
HARDIN	54,490.85	22,773.23	4,071.71	234.52	97.99	17.49	132,371.01
HARRISON	62,100.02	25,979.70	4,710.04	100.50	42.00	7.50	119,458.43
IDA	26,438.47	11,050.92	1,981.87	-	-	-	64,412.24
IOWA	50,312.19	21,024.34	3,756.79	281.40	117.60	21.00	125,869.73
JACKSON	21,500.58	9,025.75	1,710.56	2,258.92	943.89	168.49	89,042.94
JASPER	99,982.90	41,810.83	7,533.56	2,866.97	1,197.88	213.75	259,287.90
JEFFERSON	87,105.63	36,433.04	6,596.85	-	-	-	178,972.48
JOHNSON	231,113.41	96,622.28	17,363.68	45.29	18.91	3.37	946,326.95
JONES	23,740.15	9,933.97	1,805.74	-	-	-	87,044.35
KOSSUTH	14,345.07	5,994.60	1,071.15	-	-	-	70,437.61
LEE	158,933.81	66,432.81	11,911.53	945.57	395.11	70.53	339,556.45
LINN	652,847.41	273,055.57	49,404.44	323.95	135.38	24.17	1,986,979.16
LOUISA	51,665.48	21,587.92	3,853.07	514.56	215.04	38.40	103,140.31
LYON	37,126.19	15,511.11	2,768.73	-	-	-	80,887.28
MADISON	-	-	-	163.91	68.47	12.21	41,468.32
MARION	201,502.64	84,308.32	15,315.98	338.38	141.40	25.22	407,191.06
MARSHALL	277,400.41	115,974.82	20,867.63	427.15	178.50	31.85	516,005.62
MILLS	26,546.59	11,099.74	1,996.63	429.55	179.44	32.01	65,017.77
MONONA	65,878.34	27,535.54	4,931.70	363.24	151.72	27.04	124,336.06
MUSCATINE	372,335.28	155,620.83	28,065.68	53.34	22.28	3.98	659,087.11
OBRIEN	84,373.96	35,274.75	6,350.48	401.50	167.64	29.86	152,688.27
OSCEOLA	28,272.65	11,865.59	2,240.27	120.61	50.40	8.99	69,995.98
PALO ALTO	51,657.85	21,593.43	3,877.07	33.50	14.00	2.50	102,654.56
PLYMOUTH	158,193.35	66,115.78	11,835.90	-	-	-	284,590.44
POCAHONTAS	31,623.88	13,213.71	2,360.34	-	-	-	72,242.51
POLK	2,373,517.79	991,980.00	177,446.50	2,159.18	902.32	161.08	4,548,232.20
POTTAWATTAMIE	414,354.40	173,227.45	31,152.46	-	-	-	923,610.03
POWESHIEK	37,474.98	15,662.16	2,800.69	1,920.28	802.47	143.28	109,590.32
RINGGOLD	-	-	-	-	-	-	18,704.66
SAC	2,787.75	1,166.05	210.70	360.51	150.65	26.88	29,853.42
SCOTT	226,971.04	94,899.70	17,087.72	599.67	250.59	44.74	1,342,082.48
SIOUX	95,504.05	39,908.77	7,127.25	262.99	109.90	19.61	243,265.61
STORY	321,812.70	134,526.98	24,130.25	68.41	28.52	5.07	781,866.50
TAMA	105,110.21	43,943.72	7,897.34	-	-	-	208,020.62
TAYLOR	8,155.80	3,590.67	1,079.49	-	-	-	38,083.34
WARREN	323,628.41	135,273.96	24,230.98	721.60	301.56	53.84	588,487.78
WASHINGTON	76,737.90	32,069.82	5,738.38	50.27	20.99	3.74	164,529.44
WEBSTER	152,704.35	63,827.76	11,440.42	33.50	14.00	2.50	327,773.51
WINNESHIEK	41,374.38	17,315.48	3,157.50	-	-	-	113,040.97
WOODBURY	287,852.95	120,328.11	21,584.33	3,804.80	1,589.77	283.74	1,040,100.45
<b>TOTAL</b>	<b>10,219,140.82</b>	<b>4,272,244.15</b>	<b>767,975.21</b>	<b>24,560.55</b>	<b>10,262.61</b>	<b>1,831.68</b>	<b>23,800,540.37</b>