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NEWS RELEASE

FOR RELEASE _____ September 26, 2008

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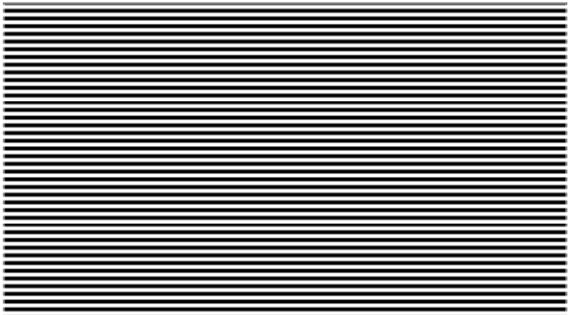
Auditor of State David A. Vaudt today released a report on the Iowa Judicial Branch – County Clerks of District Courts, a part of the State of Iowa, for the year ended June 30, 2007.

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/reports.htm>.

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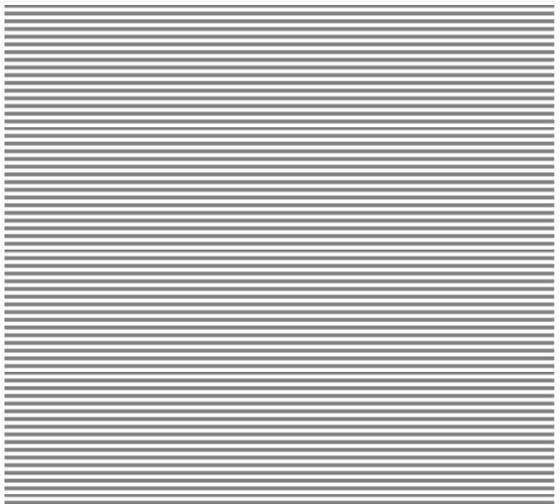
**REPORT OF RECOMMENDATIONS TO THE
IOWA JUDICIAL BRANCH –
COUNTY CLERKS OF DISTRICT COURTS**

JUNE 30, 2007

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



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STATE OF IOWA

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September 24, 2008

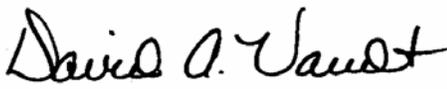
To the Iowa Judicial Branch:

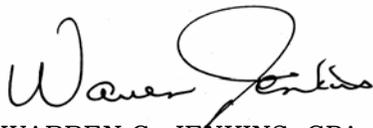
The Iowa Judicial Branch – County Clerks of District Courts is a part of the State of Iowa and, as such, has been included in our audits of the State’s Comprehensive Annual Financial Report (CAFR) and the State’s Single Audit Report for the year ended June 30, 2007.

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 the recommendations which pertain to the Iowa Judicial Branch – County Clerks of District Courts’ internal control, 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.

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 Chester J. Culver, Governor
Charles J. Krogmeier, Director, Department of Management
Director, Legislative Services Agency

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

June 30, 2007

Findings Reported in the State's Single Audit Report:

No matters were noted.

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.
 - (b) The initial listing was not reviewed timely.
 - (c) The initial listing was not reviewed by an independent person.
- (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 bank reconciliations contained no evidence of independent review.
- (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 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.

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 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.

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June 30, 2007

Response – We will continue to work on strengthening our internal control procedures.

Conclusion – Response accepted.

- (B) Safekeeping of Signature Stamp - In three County Clerk of District Court Offices, the signature stamp is not properly safeguarded. The signature stamp is maintained in an unlocked drawer.

Recommendation – The signature stamp should be locked in a secure place when not in use.

Response – We will work with the counties involved to ensure the signature stamp is properly safeguarded.

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) The numerical sequence of manual receipts could not be accounted for due to unexplained gaps in numerical sequence, missing receipt books or manual receipts which were not prenumbered.
- (2) 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 posted the receipt to ICIS were omitted.
- (3) There was no evidence of independent review to ensure all manual receipts were posted to ICIS.
- (4) Manual receipts were not always posted to ICIS timely.
- (5) Prenumbered manual receipts were not utilized when the ICIS system was down.
- (6) Manual receipts were reviewed, but the review was not performed by an independent person.

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 have made significant progress with limiting the use of manual receipts. However, we will continue to work to ensure procedures are being followed when manual receipts have to be used.

Conclusion – Response accepted.

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- (D) Timely and Intact Deposits – Accounting Procedure #190.400 requires receipts to be deposited intact and daily. In three County Clerk of District Court Offices, receipts were not deposited intact or daily.

Recommendation – Deposits at all County Clerks of District Court Offices should be made daily and intact as required.

Response – The counties involved are aware deposits should be made intact and daily. These appear to be isolated instances.

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 three 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 – All offices are aware of this policy. These appear to be an oversight on days involved.

Conclusion – Response accepted.

- (F) Court Ordered Trusts – In three County Clerk of District Court Offices, interest earned on certain court ordered trusts 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.

Response – All three counties now know the procedure to follow and are posting interest when received.

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.

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 evidence of independent review.

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- (4) The Case Deletion History reports were reviewed, but the review was not performed timely.
- (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.

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 closely with and provide additional training to all clerks' staff concerning our case deletion policies and procedures.

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 that address areas they are responsible for, such as the identification of staff responsibilities, establishment of a predetermined priority for processing, record recovery or restoration, and making provisions for the use of manual procedures, if necessary.

Recommendation – The Iowa Judicial Branch should provide guidance to 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 – We are currently reviewing our statewide disaster plan which includes each clerk's office.

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 printed and reviewed monthly.
- (2) The Zeroed Transactions in Production report contained no evidence of independent review.
- (3) The Zeroed Transactions in Production report was reviewed, but the review was not performed timely.

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- (4) The Zeroed Transactions in Production report was reviewed, but the specific transactions verified for propriety by the reviewer were not documented.
- (5) One zeroed transaction tested could not be explained and did not appear reasonable based on review of the case file and ICIS records.

Recommendation – The Iowa Judicial Branch should develop procedures and work with the Clerks to ensure the Zeroed Transactions in Production report is printed and reviewed by the Clerk 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 now encourage the clerks to review a particular transaction and verify all steps. The clerks are randomly testing the zeroed transactions and not just reviewing the reports.

Conclusion – Response accepted.

- (J) Bank Reconciliations – Accounting Procedure #190.600 states monthly bank reconciliations should be performed, including the generation of outstanding check lists and the investigation of miscellaneous debits and credits made to the Clerk’s accounts. One County Clerk of District Court Office did not retain the outstanding check list at June 30, 2007. One County Clerk of District Court Office had reconciling items in the form of three non-sufficient funds checks from fiscal year 2005 that remain on the June 30, 2007 bank reconciliation.

Recommendation – Outstanding check lists should be retained and non-sufficient funds checks should be investigated and resolved in a timely manner in accordance with Accounting Procedure #190.600.

Response – Both counties have complied with the recommendations.

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 Court 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) Evidence to support the community service performed was not maintained in the case file.
- (2) In one County Clerk of District Court Office, receipts were initially posted to ICIS and subsequently backed out and recorded as being paid through community service. There was no order on file authorizing community service. The Office of Auditor of State is involved in an ongoing investigation of this Clerk’s Office.

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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 Judicial Branch should develop procedures to ensure journal entries made to record satisfaction of fines through performance of community service are bona fide.

Response – The Clerk’s office has been instructed to ensure documentation of community service performed is supported by evidence before posting to our accounting system. The supporting documentation is also retained in the file.

Conclusion – Response accepted.

(L) 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) 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 a call ticket is created to remove their user ID.

The user accounts for three of twenty-two former employees tested did not have a deregistration form turned in to the ICIS help desk within two weeks.

A periodic review of user accounts is not performed to help identify potential unauthorized users.

Recommendation – The ICIS Division should develop and implement procedures to promptly notify the help desk when employees depart. Also, a periodic review of all user accounts should be performed to help identify potential unauthorized users.

Response – ICIS will send out a notice through the Judicial Postmaster to the Clerks of Courts to remind them of the process of notifying the Help Desk when employees depart.

ICIS staff will work on a review process of user accounts. Administrative accounts will be reviewed quarterly while user accounts will be reviewed annually. The annual review will be a staggered approach by district.

Conclusion – Response accepted.

(2) Contingency Plan – Losing the capacity to process, retrieve and protect information maintained electronically can significantly affect an entity’s ability to accomplish its mission. A contingency plan would include: (1) procedures to protect information resources and minimize the risk of unplanned interruptions and (2) a plan to recover critical operations should interruptions occur.

This ICIS Division has a written contingency plan for the ICIS1 system that was last updated in 1998. This plan does not address the current organization of the Division nor does it cover the new ICIS2 system. A draft plan for ICIS2 has been developed but has not been tested or approved.

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Recommendation – The ICIS Division should formally approve and implement the drafted contingency plan to cover the ICIS2 system. The plan should also be tested to ensure its feasibility.

Response – ICIS is currently in the process of writing a Disaster Recovery (DR) Plan/Contingency Plan. The dependency of each database has been identified and the systems recorded. Currently all equipment and locations have been identified. Next step will be to have the business community identify the critical systems along with non-critical systems to guide ICIS in the planning of a recovery schedule. Once that is completed the plan will continue to be developed until complete and then tested.

ICIS is currently reviewing quotes for an Enterprise backup solution to be located at the Judicial Branch (JB) as well as at the DR site at Joint Forces Headquarters (JFHQ). This solution will provide a consistent backup solution for most if not all current environments.

ICIS has a plan in place to purchase duplicate environments located at JB and JFHQ for contingency planning.

Conclusion – Response accepted.

- (3) Password Controls – User ID's and passwords are used to identify and authenticate users in controlling access to system resources. Typical controls for protecting the confidentiality of system resources include requirements passwords be changed every 30 to 60 days, passwords are not allowed to be reused and users are locked out after a limited number of consecutive unsuccessful attempts. Individuals should also be automatically logged off after a period of inactivity to protect resources and maintain accountability. ICIS2 password policies include these controls, but they could be strengthened.

Recommendation – The ICIS Division should implement security features to strengthen ICIS2 password controls.

Response – ICIS has worked with Zirous (formerly known as CISCO) on the development of new ICIS password controls.

Currently these changes are ready to be released however passwords need to be changed for the ICIS users before this change takes effect. ICIS and Zirous are researching methods which would allow electronic password changes in stages.

Conclusion – Response accepted.

- (4) Case Delete Function – A limited number of individuals at each of the Clerk of Court Offices have the ability to delete cases from ICIS. Currently, as long as no receipt information has been entered for a case, it can be deleted, including cases where an obligation has been set up.

Recommendation – The ICIS Division should ensure cases with financial information, whether it be an obligation or a receipt, cannot be deleted.

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Response – ICIS will need to complete some research for a solution. ICIS will discuss with the business community for an acceptable solution. Currently those that have access to delete cases are specifically identified by the Clerk of Court. There is not general access to the case delete screen.

Conclusion – Response accepted.

- (5) Clerk Controls – In one County Clerk of District Court Office, passwords were written down or shared with other employees.

Recommendation – The Iowa Judicial Branch should work with Clerks to ensure each individual using the ICIS system records transactions with their personal log-on and passwords are kept secured.

Response – We continually remind everyone to keep passwords secure by not writing them down or sharing with anyone else.

Conclusion – Response accepted.

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

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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. In certain cases, the report of fines, fees and surcharges contained errors or reports were not retained by the Clerk.

Recommendation – All remittances should be made to the State of Iowa, cities and counties monthly as required by the Code of Iowa. Fines, fees and surcharges should be calculated correctly and copies of the reports should be retained by the Clerks.

Response – We will continue to work with the Clerks to ensure monthly reports are timely and accurate.

Conclusion – Response accepted.

- (2) Old Outstanding Trusts and Bonds – 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. 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 – Clerks will monitor this more closely.

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 certain County Clerk of District Court Offices, an image of the back of each cancelled check was not obtained.

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

Response – The Clerks will work with their banks to get images of both the front and back of cancelled checks.

Conclusion – Response accepted.

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- (4) Minimum Statutory Interest Rate – For one County Clerk of District Court’s office, the interest rate on three time certificates of deposit did not meet the minimum rate of interest set by the State Rate Setting Committee.

Recommendation – Public funds time certificates of deposit shall be invested at a rate of interest which conforms with current rates for public funds on the date of investment. The County Clerk of District Court should seek reimbursement of the additional interest due on the certificates of deposit. In addition, the Clerk should be aware of the current allowable rates to ensure the minimum allowable rate is received for all investments.

Response – The Clerks will work with their banks to obtain the minimum rate of interest.

Conclusion – Response accepted.

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

June 30, 2007

Staff:

Questions or requests for further assistance should be directed to:

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Lesley R. Geary, CPA, Senior Auditor II
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Other individuals who participated on the audits include:

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Donna F. Kruger, CPA, Manager
Ernest H. Ruben, CPA, Manager
Ronald D. Swanson, CPA, Manager
K. David Voy, CPA, Manager

Appendix

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2007

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															
		A(1)	A(1)a	A(1)b	A(1)c	A(2)	A(3)	A(4)	A(5)	A(6)	A(7)	B	C(1)	C(2)	C(3)	C(4)	C(5)
Adair	1	X			X	X	X		X	X	X				X		
Adams	2	X			X	X	X	X	X	X	X						X
Allamakee	3					X		X	X	X							
Appanoose	4	X			X	X			X	X	X		X				
Audubon	5	X		X		X	X		X	X	X						
Benton	6					X											
Black Hawk	7					X	X							X			
Boone	8	X			X	X	X		X	X					X		
Bremer	9									X							
Buchanan	10						X										
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									X							
Cerro Gordo	17																
Cherokee	18									X							
Chickasaw	19					X			X	X							
Clarke	20		X			X			X								
Clay	21																
Clayton	22									X	X						X
Clinton	23									X							
Crawford	24	X								X	X						
Dallas	25						X	X		X			X	X			
Davis	26	X				X	X		X	X	X						
Decatur	27	X			X	X	X		X	X	X						
Delaware	28	X					X		X	X	X			X	X	X	
Des Moines	29									X	X						
Dickinson	30																
Dubuque	31																
Emmet	32				X												
Fayette	33					X		X									
Floyd	34																

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2007

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County Name	County Number	Internal Control															
		A(1)	A(1)a	A(1)b	A(1)c	A(2)	A(3)	A(4)	A(5)	A(6)	A(7)	B	C(1)	C(2)	C(3)	C(4)	C(5)
Franklin	35																
Fremont	36	X		X		X	X	X	X	X			X				
Greene	37	X			X	X	X		X	X	X						
Grundy	38	X			X	X	X			X							
Guthrie	39	X				X	X		X	X			X				
Hamilton	40													X			
Hancock	41	X				X	X		X	X							
Hardin	42	X			X	X	X		X	X				X	X		
Harrison	43								X								
Henry	44									X							
Howard	45	X				X				X							
Humboldt	46	X	X			X	X		X	X	X						
Ida	47	X							X	X	X						
Iowa	48																
Jackson	49	X			X	X	X			X	X						
Jasper	50								X								
Jefferson	51	X			X		X		X	X							
Johnson	52																
Jones	53									X							
Keokuk	54	X				X	X		X	X	X						
Kossuth	55	X			X												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				X		
Lyon	60	X				X			X	X							
Madison	61																
Mahaska	62									X							
Marion	63								X								
Marshall	64					X			X	X							
Mills	65			X	X	X			X	X				X	X		
Mitchell	66	X				X			X	X	X						
Monona	67	X			X	X			X	X							
Monroe	68	X	X			X	X	X	X	X	X						
Montgomery	69					X				X	X						

Finding																		Statutory Finding					
C(6)	D	E	F	G(1)	G(2)	G(3)	G(4)	G(5)	H	I(1)	I(2)	I(3)	I(4)	I(5)	J	K(1)	K(2)	L(5)	1	2	3	4	
					X			X			X												
X								X														X	
		X					X	X									X						
					X																X		
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					X				X													X	
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Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2007

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 Offices the specific items relate to (designated by an "X").

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

Finding																			Statutory Finding				
C(6)	D	E	F	G(1)	G(2)	G(3)	G(4)	G(5)	H	I(1)	I(2)	I(3)	I(4)	I(5)	J	K(1)	K(2)	L(5)	1	2	3	4	
								X														X	
					X								X										
	X	X		X	X			X		X	X												
													X										
											X									X			
				X			X			X		X											
								X															
								X															
								X					X										
								X															
								X					X										
	X		X	X				X					X							X			
					X	X					X												
									X														
				X	X						X												X
								X				X									X		
													X										
				X		X															X		