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NEWS RELEASE

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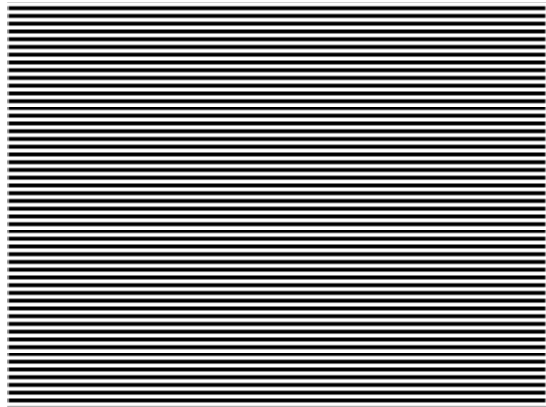
Auditor of State David A. Vaudt today released a report on the Iowa Judicial Branch – County Clerks of District Courts, a part of the State of Iowa, for the year ended June 30, 2006.

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, 2006

Office of
**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



David A. Vaudt, CPA
Auditor of State





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September 25, 2007

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, 2006.

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 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 Chester J. Culver, Governor
Charles J. Krogmeier, 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, 2006

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.
 - (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) Checks are not signed by an individual who does not record cash receipts or otherwise participate in the preparation of checks.
- (5) Receipts are not posted to ICIS by an individual not responsible for setting up the case on the system.
- (6) The individual who opens the mail has the ability to delete cases.
- (7) The Traffic Clerk has the ability to delete cases.
- (8) Investments are not periodically inspected by an independent person having no responsibility for investments.

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

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

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 on strengthening our internal control procedures.

Conclusion – Response accepted.

- (B) Safekeeping of Signature Stamp - In one County Clerk of District Court's office, 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 – The signature stamp is now locked in the vault when not in use.

Conclusion – Response accepted.

- (C) 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 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 was not accounted for.
- (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, 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 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.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

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 communicated our policy and procedure to the clerks again and will work with them to limit use of manual receipts.

Conclusion – Response accepted.

- (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 are 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 three counties involved had staffing issues but are now depositing intact and daily.

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 – Random occurrences where checks were not immediately endorsed have been addressed by the Clerk.

Conclusion – Response accepted.

- (F) Court Ordered Trusts – In two 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 – We will continue to work with the two offices to get interest posted timely.

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

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

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.
- (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 review who has access to case deletion and work with them to ensure proper procedures are 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 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 will work with the six counties who need to improve their disaster recovery plans.

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.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

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.
- (4) An independent review of the Zeroed Transactions in Production report was not performed as the individual only reviewed his own transactions.

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. In small offices, these reports should be reviewed periodically by someone in the State Court Administration Office. The independent review should be evidenced by the reviewer's initials or signature and the date of the review. The reports should be retained in accordance with Accounting Procedure #190.710.

Response – In FY07, we reviewed the reports for the small offices at the State Court Administrator's office and worked with other offices to ensure they understood the importance of these reports.

Conclusion – Response accepted.

(J) 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 of twenty-four former employees were tested with the following results:

- (a) Six terminated employees did not have a deregistration form turned in to the ICIS help desk within two weeks.
- (b) Three terminated employees did not have their access revoked by the help desk within one week of receiving the deregistration form.

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.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

Response –

- a) Current process – IT staff will email a bulletin to District Court Administration. They in turn will remind Clerks and Supervisors that it is their responsibility to turn in deregistration requests when staff leave Judicial Branch employment or transfer to another function or office.
- b) IT staff have reviewed this process after discussions with the auditor during the Spring 2007 audit. Changes have been made in the deregistration process so call tickets go to the person who locks the accounts immediately after creation of the call tickets. This should prevent this issue from happening in the future.

IT management will discuss the periodic review of user accounts and formulate a plan or process for resolving this issue.

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.

Recommendation – The ICIS Division should update the contingency plan so it reflects the current organization of the Division as well as to ensure it covers the ICIS2 system. The plan should also be tested to ensure its feasibility.

Response – The Application Disaster Recovery plan was updated during January and February 2007 as Operating System and Application Software upgrades were completed on Application Servers at the Judicial Branch Data Center (JBDC) and Joint Forces HQ Data Center (JFDC).

The plan was tested twice – once after upgrading the JFHQ Application Servers by pointing all ICIS2 users at the Application Hardware/Software Servers at JFDC during the period (approximately 4 weeks) that the Application Hardware/Software Servers at JBDC were upgraded.

The plan was tested in reverse after the JBDC servers were upgraded and the users pointed back to the primary server set at JBDC.

Backup and offsite storage plans have changed very little with the exception of less tapes required in offsite storage due to the number of servers being backed up. Data recovery is tested on a regular basis as user request file restores requiring the use of backup tapes.

Judicial Branch IT staff are working on an updated Disaster Plan to cover the two data centers and current organization of staff.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

- (3) Password Controls – User ID's and passwords are used to identify and authenticate users in controlling access to system resources. Passwords, however, are not conclusive identities of specific individuals since they may be guessed, copied, overheard or recorded and played back. Typical controls for protecting the confidentiality of passwords include requirements they be changed every 30 to 60 days, not allowed to be reused and locked out after a limited number of consecutive unsuccessful attempts. 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 – Changes to the current ICIS2 password process are in development. These changes will allow the users to change their own passwords, as well as moving to a more secure password structure as they change their passwords. Users will be required to change passwords every 30 days.

Conclusion – Response accepted.

- (4) Clerk Controls – In one County Clerk of District Court Office, employees do not always use only the computer they have logged into. The computer located on the counter is logged into by one employee and all transactions entered are recorded using the same log-on.

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 will continue to work with the Woodbury County Clerk's office to ensure each individual using the ICIS system uses their personal log-on and their passwords are kept secured.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

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 – We continue to make progress in this area and will continue to work with the Clerks to ensure monthly remittances.

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 – We will work with the specific counties noted and ensure outstanding obligations are remitted to the State Treasurer's office annually.

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 – This specific recommendation was covered at a recent statewide training and hopefully all counties are now in compliance.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

- (4) Minimum Statutory Interest Rate – For one County Clerk of District Court’s office, the interest rate on six 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 – We are working with the Clerk and the bank to ensure the interest rate meets the minimum rate.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch

County Clerks of District Courts

June 30, 2006

Staff:

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director
Joe T. Marturello, CIA, Manager
Brian R. Brustkern, CPA, Senior Auditor II
Selina V. Johnson, CPA, Senior Auditor II
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Other individuals who participated on the audits include:

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

Iowa Judicial Branch
County Clerks of District Courts

Appendix

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2006

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)	A(8)	B	C(1)	C(2)	C(3)
Adair	1					X	X	X	X	X						
Adams	2	X	X			X	X	X	X	X						
Allamakee	3				X				X							
Appanoose	4	X					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		
Bremer	9								X							
Buchanan	10								X							
Buena Vista	11															
Butler	12			X		X	X	X	X							
Calhoun	13	X				X	X	X	X	X						
Carroll	14		X					X	X							
Cass	15					X	X	X	X							
Cedar	16															
Cerro Gordo	17										X			X		
Cherokee	18															
Chickasaw	19					X	X	X								
Clarke	20					X			X							
Clay	21															
Clayton	22															
Clinton	23							X	X							
Crawford	24	X							X	X						
Dallas	25				X		X						X			
Davis	26	X				X	X	X	X	X			X		X	
Decatur	27	X			X	X		X	X	X						
Delaware	28															
Des Moines	29								X							
Dickinson	30															
Dubuque	31															
Emmet	32					X			X	X						
Fayette	33															
Floyd	34						X							X		

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

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2006

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").

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)	A(8)	B	C(1)	C(2)	C(3)
Franklin	35				X											
Fremont	36	X				X	X	X								
Greene	37	X			X	X	X	X	X						X	X
Grundy	38	X			X	X			X							
Guthrie	39	X	X			X	X	X	X							
Hamilton	40						X									
Hancock	41															
Hardin	42	X			X	X	X	X	X						X	X
Harrison	43														X	X
Henry	44															X
Howard	45	X				X			X						X	
Humboldt	46	X	X			X	X	X	X						X	
Ida	47	X						X	X							
Iowa	48	X		X		X	X	X								
Jackson	49				X				X	X						
Jasper	50															
Jefferson	51	X			X		X	X	X							
Johnson	52							X								
Jones	53															
Keokuk	54	X	X			X		X		X						
Kossuth	55					X										
Lee	56	X				X		X	X	X						
Linn	57														X	X
Louisa	58				X											
Lucas	59	X				X	X	X	X	X						X
Lyon	60	X						X		X						
Madison	61															
Mahaska	62		X					X								
Marion	63															
Marshall	64				X		X									
Mills	65				X	X		X							X	X
Mitchell	66	X				X		X	X	X						
Monona	67					X		X	X							
Monroe	68	X				X	X	X	X	X						
Montgomery	69					X			X							X

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

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2006

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").

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)	A(8)	B	C(1)	C(2)	C(3)
Muscatine	70	X						X	X							
O'Brien	71	X			X	X	X	X	X	X						X
Osceola	72															
Page	73	X	X			X	X	X	X						X	X
Palo Alto	74								X							
Plymouth	75				X										X	
Pocahontas	76	X				X			X	X	X					
Polk	77													X	X	
Pottawattamie	78															
Poweshiek	79											X				
Ringgold	80	X				X	X	X	X							
Sac	81	X	X			X	X	X		X						
Scott	82															
Shelby	83															
Sioux	84						X			X						
Story	85															
Tama	86				X											
Taylor	87	X	X			X	X	X	X	X						
Union	88	X				X	X	X								
Van Buren	89	X				X	X	X	X	X					X	X
Wapello	90	X													X	X
Warren	91							X								
Washington	92	X			X					X						
Wayne	93	X				X	X	X	X							
Webster	94			X	X			X	X				X			X
Winnebago	95	X	X						X	X	X					
Winneshiek	96	X	X			X		X								
Woodbury	97					X	X		X						X	
Worth	98	X	X			X			X							
Wright	99	X				X	X	X	X							

