



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

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**NEWS RELEASE**

FOR RELEASE

October 19, 2009

Contact: Andy Nielsen  
515/281-5834

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, 2008.

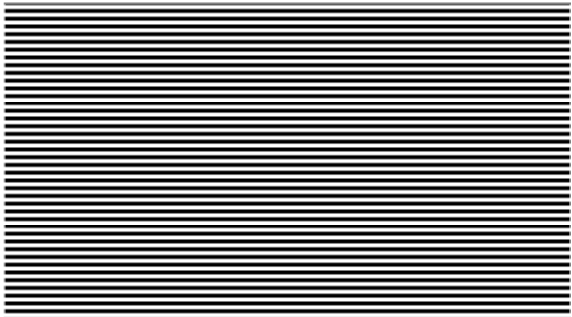
The Judicial Branch provides court services through the County Clerks of District Courts in each of Iowa's 99 counties. The County Clerks of District Courts are responsible for providing, managing and maintaining document processing activities of civil, probate, criminal, juvenile, traffic, child support 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/index.html>.

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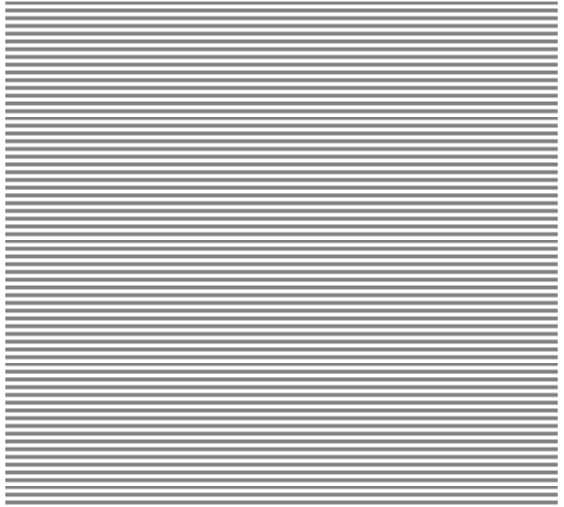
**REPORT OF RECOMMENDATIONS TO THE  
IOWA JUDICIAL BRANCH –  
COUNTY CLERKS OF DISTRICT COURTS**

**JUNE 30, 2008**

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



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October 13, 2009

To the Iowa Judicial Branch:

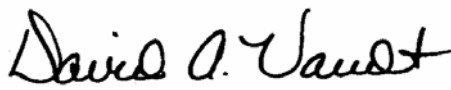
The Iowa Judicial Branch – County Clerks of District Courts is a part of the State of Iowa and, as such, has been included in our audits of the State’s Comprehensive Annual Financial Report (CAFR) and the State’s Single Audit Report for the year ended June 30, 2008.

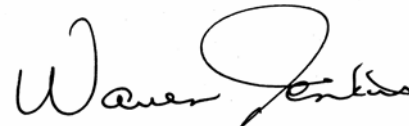
In conducting our audits, we became aware of certain aspects concerning the Iowa Judicial Branch – County Clerks of District Courts’ operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of the recommendations which pertain to the Iowa Judicial Branch – County Clerks of District Courts’ internal control 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.

The Iowa Judicial Branch’s responses to the findings identified our audits 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 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  
Richard Oshlo, Interim Director, Department of Management  
Glen Dickinson, Director, Legislative Services Agency

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

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**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.

**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 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 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 there was no written evidence of the independent review.

Report of Recommendations to the Iowa Judicial Branch  
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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 official 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 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 four 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 discussed the importance of the safekeeping of the signature stamp with the Clerks.

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 written 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.

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Response – We will ensure proper procedures are followed when using 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 were not deposited intact or daily.

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

Response – These three offices now deposit intact.

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 – We will remind the Clerks to endorse checks upon receipt.

Conclusion – Response accepted.

- (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 – The two offices have developed new procedures to post interest when they are notified.

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.



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- (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.
- (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 Clerks to understand the proper procedures for case deletes.

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 monitor and make improvements to the disaster recovery plan.

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 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.

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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.

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 will work with the Clerks to understand the procedures for zeroed transactions.

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, 2008. 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, 2008 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 – We will retain outstanding check listings and have taken care of the insufficient fund checks.

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) 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 conducted a special investigation of this Clerk's Office and issued a special investigation report dated February 10, 2009.
- (3) 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 the Accounting Procedure #200.00.

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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 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 with Clerks on the proper procedures for community service transactions.

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 Courts 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 four of twenty 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 currently receives and reconciles the terminated employee list from Human Resources and sends out reminder emails to appropriate managers of terminated employees who have not submitted a deregistration form.

ICIS will send out a judicial post to the District Court Administrators and Clerks of Courts to remind them of the notification process when employees depart.

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.

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.

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Response – ICIS is currently in the process of writing a Disaster Recovery (DR) Plan/Contingency Plan. The dependencies of each database have been identified and the systems recorded. Currently all equipment and locations have been identified, documented and presented to the business community. The business community has identified the mission critical systems along with non-mission critical systems allowing the planning of a recovery schedule. The next step is to purchase duplicate virtual systems to provide redundancy at the primary and backup sites. Once purchased, the equipment piece of the plan will be complete and the next step will be to develop a test plan and completing an actual test.

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 – Security features were implemented in February 2008.

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 an obligation or a receipt, cannot be deleted.

Response – ICIS will research a solution and discuss with the Clerk of Court Offices.

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 will continue to remind Clerks not to share passwords.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Judicial Branch  
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- (6) Receipt Reversal Transactions – ICIS has a reversal function available to ICIS users to be used to zero out receipts for NSF checks or instances where the wrong check amount was entered on the system.

Currently, the transaction listing for negative receipt entries does not readily identify receipt reversals. Not being able to easily identify the receipt reversals increases the difficulty of identifying inappropriate use of this feature.

Recommendation – The Judicial Branch Information Technology Department should consider adding a flag to the transaction record to identify those negative receipt transactions resulting from the use of the receipt reversal function. A report of such transactions could be made available to Clerks for reviewing these transactions for propriety.

Response – A report has been developed to show all reversed receipts. The report will be printed, reviewed and retained with the month end reports.

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 15<sup>th</sup> of each month, or the copies of the monthly reports were not retained by the Clerk of District Court office.

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

Response – All Clerks are reminded of the monthly reporting requirements.

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 remind the Clerks of this requirement.

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 – We will remind the Clerks of this requirement.

Conclusion – Response accepted.

- (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 – New procedures have been developed by this office to ensure the minimum rates are met.

Conclusion – Response accepted.

**Staff:**

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director  
Donna Kruger, CPA, Manager  
Brian R. Brustkern, CPA, Senior Auditor II  
Steven O. Fuqua, CPA, Senior Auditor II  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Pamela J. Bormann, CPA, Manager  
Suzanne R. Dahlstrom, CPA, Manager  
Joe T. Marturello, CIA Manager  
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Ernest H. Ruben, Jr., CPA, Manager  
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Deborah J. Moser, CPA, Manager

**Iowa Judicial Branch - County Clerks of District Courts**



## **Appendix**

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2008

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)	C(4)	C(5)	C(6)
Adair	1	X			X	X	X		X	X	X	X			X	X			
Adams	2	X	X		X	X	X		X	X	X	X						X	
Allamakee	3			X		X		X	X	X	X								
Appanoose	4	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	X								
Butler	12	X				X			X	X									
Calhoun	13	X				X	X		X	X		X							
Carroll	14	X	X								X	X				X			
Cass	15	X					X	X	X	X					X	X			
Cedar	16									X									
Cerro Gordo	17											X							
Cherokee	18									X		X							
Chickasaw	19	X				X	X	X	X	X									
Clarke	20		X			X				X									
Clay	21																		
Clayton	22	X								X	X							X	
Clinton	23																		
Crawford	24	X								X	X			X					
Dallas	25									X		X			X	X			
Davis	26	X			X	X	X		X	X		X							
Decatur	27	X			X	X	X		X	X	X			X	X				
Delaware	28	X									X	X							
Des Moines	29																		
Dickinson	30											X							
Dubuque	31																		
Emmet	32					X	X		X	X	X	X				X			
Fayette	33					X		X											
Floyd	34								X	X						X			

Finding																	Statutory Finding					
D	E	F	G(1)	G(2)	G(3)	G(4)	G(5)	G(6)	H	I(1)	I(2)	I(3)	I(4)	J	K(1)	K(2)	K(3)	L(5)	1	2	3	4
							X				X											
		X	X	X			X				X											
		X					X													X		
											X		X									
			X		X				X		X		X									
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							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, 2008

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)	C(4)	C(5)	C(6)
Franklin	35	X				X	X			X	X								
Fremont	36	X	X			X	X	X	X	X	X	X		X	X	X	X		
Greene	37	X			X	X	X		X	X	X	X							
Grundy	38	X			X	X	X			X								X	
Guthrie	39	X				X	X		X	X		X		X					
Hamilton	40							X				X	X						
Hancock	41	X	X				X		X	X									
Hardin	42									X					X				
Harrison	43											X							
Henry	44								X	X	X		X						
Howard	45	X				X			X	X									
Humboldt	46	X	X			X	X	X	X	X	X	X			X	X			
Ida	47	X				X			X	X	X								
Iowa	48											X			X				
Jackson	49	X			X	X	X		X										
Jasper	50											X							
Jefferson	51				X							X							
Johnson	52											X							
Jones	53									X									
Keokuk	54	X				X	X		X	X									
Kossuth	55														X	X			
Lee	56	X				X	X			X	X								
Linn	57																		
Louisa	58				X		X												
Lucas	59	X			X	X	X		X	X	X								
Lyon	60	X	X			X			X	X									
Madison	61		X		X	X			X	X									
Mahaska	62									X									
Marion	63											X			X				
Marshall	64				X		X					X			X				
Mills	65		X	X	X	X			X	X		X			X				
Mitchell	66	X				X			X	X	X	X							
Monona	67					X			X	X		X							
Monroe	68	X			X	X	X	X	X	X	X								X
Montgomery	69				X	X	X			X	X	X			X		X		

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

Matrix of Findings

June 30, 2008

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

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