



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE

November 12, 2014

Contact: Andy Nielsen
515/281-5834

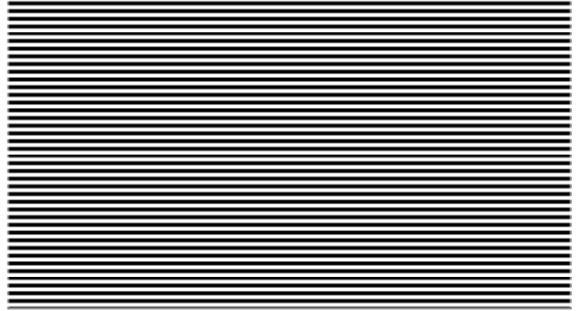
Auditor of State Mary Mosiman today released a report on the Iowa Judicial Branch – County Clerks of District Courts, a part of the State of Iowa, for the year ended June 30, 2013.

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.

Mosiman 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. Mosiman 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/1465-4442-BR00.pdf>.

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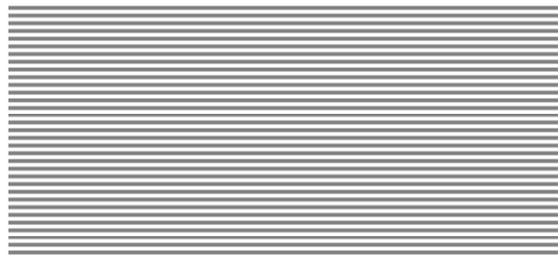
**REPORT OF RECOMMENDATIONS TO THE
IOWA JUDICIAL BRANCH –
COUNTY CLERKS OF DISTRICT COURTS**

JUNE 30, 2013

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



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November 5, 2014

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, 2013.

In conducting our audits, we became aware of certain aspects concerning the Iowa Judicial Branch – County Clerks of District Courts’ operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations which pertain to the Iowa Judicial Branch – County Clerks of District Courts’ internal control and compliance with statutory requirements and other matters. The recommendations have been discussed with Iowa Judicial Branch personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Iowa Judicial Branch’s responses, we did not audit the Iowa Judicial Branch’s responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Judicial Branch, citizens of the State of Iowa and other parties to whom the Iowa Judicial Branch may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Judicial Branch – County Clerks of District Courts during the course of our audits. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Judicial Branch – County Clerks of District Courts are listed on page 14 and they are available to discuss these matters with you.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

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

June 30, 2013

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

- (A) Segregation of Duties – During our review of internal control, the existing procedures are evaluated in order to determine incompatible duties, from a control standpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and, therefore, maximizes the accuracy of the County Clerks of District Courts' financial statements.

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

- (1) Incoming mail is not opened by an employee who does not act as a cashier or perform daily receipt balancing.
 - (a) A listing of all cash and a random listing of checks received is not prepared by the mail opener or is not prepared on a sufficiently frequent basis or in sufficient detail.
 - (b) The initial listing was not reviewed timely or the review was not dated.
 - (c) The initial listing was not reviewed by an independent person or there was no written evidence of who performed the review.
- (2) Responsibilities for receipt collection are not segregated from those of deposit preparation and the daily reconciliation function.
- (3) Responsibilities for the preparation of the bank reconciliation are not segregated from the duties of check signing and the control of cash. Bank accounts are not reconciled by an individual who does not sign checks, handle or record cash.
- (4) Bank reconciliations are not reviewed by an independent person or there was no written evidence of who performed the independent review. Certain independent reviews were not performed timely.
- (5) Checks are not signed by an individual who does not record cash receipts or otherwise participate in the preparation of checks.
- (6) Receipts are not posted to the Iowa Court Information System (ICIS) by an individual who is not responsible for setting up the case on the system.
- (7) The individual who opens the mail or the traffic clerk has the ability to delete cases.

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County Clerks of District Courts

June 30, 2013

- (8) An independent review of the receipt to deposit spreadsheet was not performed, was not performed timely or there was no written documentation of the independent review. Certain independent reviews did not include a selection of days to verify the amounts on the daily receipt printouts agreed with the amounts deposited.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, each County Clerk of District Court should review the operating procedures of their office to obtain the maximum internal control possible under the circumstances. The Clerk should utilize current personnel to provide additional control through review of financial transactions, reconciliations and reports. Such reviews should be performed by independent persons to the extent possible and should be documented by the signature or initials of the reviewer and the date of the review.

Response – We will continue to work with the Clerks to segregate duties to obtain the maximum internal control possible for each office.

Conclusion – Response accepted.

- (B) Check Signatures – Each County Clerk of District Court Office is responsible for establishing a bank account and designating authorized check signers for the account. At one County Clerk of District Court, prior County Clerk of District Court employees remained on the bank signature card.

Recommendation – The bank signature cards should be updated as soon as an employee leaves employment.

Response – The bank signature card has been updated.

Conclusion – Response accepted.

- (C) Manual Receipts – Manual receipts should only be used when the ICIS system is down and should be recorded in ICIS at the time the ICIS receipt is prepared. The Judicial Branch Accounting Procedures Manual (APM), Procedure #190.400, identifies the procedure/controls to be followed when issuing and processing manual receipts. The following items relating to manual receipts were noted in certain County Clerk of District Court Offices:

- (1) Certain manual receipts did not include the date of the manual receipt and the ICIS receipt number to indicate timely posting to ICIS. Also, in some instances, the initials of the employee who prepared or posted the receipt to ICIS were omitted.
- (2) There was no written evidence of independent review to ensure all manual receipts were posted to ICIS.
- (3) Manual receipts were not always posted to ICIS timely.
- (4) The reason a manual receipt was used was not noted on the receipt.

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

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

Conclusion – Response accepted.

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

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

- (1) The JRN Receipts/Batch Summary report was not reviewed monthly or the review was not performed timely.
- (2) The JRN Receipts/Batch Summary report was not reviewed by an independent person or the review was not sufficient since it did not identify the specific transactions verified for propriety by the reviewer or the reviewer did not verify the journal entry to the case file or other supporting documentation.
- (3) Transactions within the JRN Receipts/Batch Summary report did not include a comment explaining why the JRN receipt was generated or the comment was incomplete.

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

Response – We will continue to work with the Clerks to ensure they understand the procedures concerning journal entries and the JRN Receipts/Batch Summary report.

Conclusion – Response accepted.

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

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

Response – The County now places a restrictive endorsement on all checks immediately upon receipt of the check.

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 APM Procedure #130.400. Interest earned on other investments should be recorded timely in accordance with APM Procedure #190.400.

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

Conclusion – Response accepted.

- (G) Case Delete Program – The County Clerks of District Courts’ employees have access to the ICIS case delete program. The program deletes all information except the case number. This deleted information cannot be retrieved. APM Procedure #190.605 recommends 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 the review is to be documented by the reviewer’s signature or initials and the date of the review.

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

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

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

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

Conclusion – Response accepted.

- (H) Disaster Recovery Plan – The primary work area for each County Clerk of District Court is at the County Courthouse and, therefore, they are subject to disaster recovery policies established by County Boards of Supervisors. A number of Clerks have not annually tested or documented testing of the plan.

Recommendation – The Iowa Judicial Branch should ensure the County Clerk of District Court Offices annually test the disaster recovery plan and retain documentation of testing of the plan.

Response – We will encourage the District Court Administrators to work with their Clerks of Court to ensure plans are tested and documentation is retained.

Conclusion – Response accepted.

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- (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 contained no written evidence of independent review.
- (2) The Zeroed Transactions in Production report was reviewed, but the review was not performed timely or the review was not dated.
- (3) The Zeroed Transactions in Production report was reviewed, but the review was not considered sufficient since specific transactions were not verified for propriety by the reviewer, specific transactions verified were not documented or the reviewer did not verify the change to the case file or other supporting documentation.

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

Response – We will provide additional training concerning the Zeroed Transactions in Production report to ensure all Clerks understand what needs to be done with these reports.

Conclusion – Response accepted.

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

The following procedures or compensating controls have not been implemented:

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

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

Response – We will continue to work with the Clerks to help them establish procedures to ensure a proper independent review of the Reversed Receipts report.

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 were noted in certain County Clerk of District Court Offices:

- (1) Written evidence to support the community service performed was not maintained in the case file.
- (2) Evidence to support the community service performed was maintained in the case file, but the SAT/CMS screen did not include a comment noting the hours and rate of community service served in accordance with APM Procedure #200.00.

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

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

Conclusion – Response accepted.

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

(1) A receipt is not issued to law enforcement personnel when cash (currency) bonds are brought to the Clerk's Office or a cash bond log form is not being used or the log was not retained.

(2) An independent review of the cash bond log is not performed to ensure the cash bond was entered into ICIS in a timely manner.

(3) The cash bond log was not signed by law enforcement personnel.

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

Response – We will review the cash bond procedures with the Clerks to ensure they understand what needs to be done.

Conclusion – Response accepted.

(M) Jury and Witness Disbursements – County Clerk of District Courts disburse jury and witness fees. The Clerk is responsible for calculating appropriate payments and maintaining supporting documentation.

(1) The supporting documentation for jury and witness fee disbursements did not always match the payment made.

(2) The supporting documentation for jury and witness fee disbursements was not maintained.

Recommendation – The County Clerks of District Court should verify proper payment amounts and maintain proper support for jury and witness fee disbursements.

Response – The Counties noted will take more care to verify proper payment amounts and maintain proper support of jury and witness fee disbursements.

Conclusion – Response accepted.

(N) Over the Counter Receipts – APM Procedure #190.400 requires a prenumbered receipt be issued for cash payments received over the counter and upon customer request for other receipts. Checks received over the counter, including checks for bonds received from law enforcement personnel, do not require a receipt.

Recommendation – Checks and cash receipts are both susceptible to loss and theft. The Iowa Judicial Branch should develop procedures to ensure receipts are issued for all collections received over the counter. In lieu of issuing receipts to law enforcement personnel for checks remitted to the County Clerk of District Court Offices for bonds, a bond log could be maintained to record the amounts received and later be reviewed by an independent person to ensure the receipts were entered into ICIS.

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June 30, 2013

Response – All Counties are in compliance with our over the counter receipts procedures.

Conclusion – Response acknowledged. To strengthen controls over collections, receipts should be issued to customers paying over the counter.

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

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

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

Response – We have added the following paragraph to the Judicial Branch handbook under the heading of Computer Use and Security section:

“Confidential information shall not be copied to removable media that has not been authorized or approved by Judicial Branch Information Technology.”

We will continue to research centralized managed USB drives to determine if the user interface is user friendly enough to limit wide range issues

Conclusion – Response accepted.

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

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

Response – We are in the process of implementing DBMeastro which will limit and track changes.

Conclusion – Response accepted.

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Findings Related to Statutory Requirements and Other Matters:

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

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

Response – The five Counties noted will be timely in the future and maintain copies of the reports.

Conclusion – Response accepted.

- (2) Unclaimed Property – Chapter 556.11 of the Code of Iowa requires each County Clerk of District Court to report and remit outstanding obligations, including checks, trusts and bonds held for more than two years, to the State Treasurer’s Office annually. The State Court Administration Office has prepared the report for certain County Clerk of District Court Offices. The State Court Administration Office or certain County Clerks of District Courts did not remit all 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. Unclaimed property for other states and entities should be reviewed and remitted as required.

Response – We will ensure the trust list is reviewed each year along with the outstanding check list and all items eligible will be remitted at the appropriate time.

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 three 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 Counties noted now receive both the front and back of each cancelled check.

Conclusion – Response accepted.

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

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During the year ended June 30, 2013, the state and federal minimum wage were \$7.25 per hour.

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

Instances where the community service credits were calculated using incorrect rates were noted. In some cases, the Judge ordered a higher hourly rate, such as \$7.50 per hour, be used in the calculation. In other cases, a rate lower than \$7.25 per hour was used.

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

Response – We will continue to work with the Judges and Clerks to ensure the community service wage rates are in compliance with the Code of Iowa.

Conclusion – Response accepted.

- (5) Record Retention – Each County Clerk of District Court Office has a record retention policy which requires financial documents be retained for five years. Certain offices did not retain all required records, including traffic tickets and case files.

Recommendation – The County Clerk of District Court Office should ensure financial documents, including traffic tickets and case files are retained.

Response – We will remind the Clerks of the record retention policy for financial documents.

Conclusion – Response accepted.

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

June 30, 2013

Staff:

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director
Donna F. Kruger, CPA, Manager
Dorothy O. Stover, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Pamela J. Bormann, CPA, Manager
Brian R. Brustkern, CPA, Manager
Suzanne R. Dahlstrom, CPA, Manager
Marlys K. Gaston, CPA, Manager
Timothy D. Houlette, CPA, Manager
Michelle B. Meyer, CPA, Manager
Deborah J. Moser, CPA, Manager
Ernest H. Ruben, Jr., CPA, Manager

Appendix

Appendix A

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2013

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

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

Appendix A

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2013

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

Appendix A

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

Appendix A

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2013

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		Internal Control																					
County Name	Number	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)	D(1)	D(2)	D(3)	E	F	G(1)
Mitchell	66					X			X	X	X								X				
Monona	67					X				X								X					
Monroe	68	X		X	X	X				X	X	X						X					
Montgomery	69	X				X	X	X		X													
Muscatine	70					X																	
O'Brien	71	X				X	X			X	X	X											
Osceola	72					X				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													
Pottawattamie	78									X													
Poweshiek	79																						
Ringgold	80	X				X				X	X												
Sac	81	X				X	X		X	X	X												X
Scott	82																						
Shelby	83	X				X			X	X													
Sioux	84						X																
Story	85					X								X									
Tama	86									X	X												
Taylor	87	X			X	X				X	X												
Union	88	X				X				X	X	X			X								
Van Buren	89	X				X	X																
Wapello	90	X										X						X	X				X
Warren	91					X	X	X		X		X						X					
Washington	92	X			X													X					
Wayne	93	X				X	X		X	X				X					X				
Webster	94	X				X	X	X	X	X													
Winnebago	95	X				X	X		X	X	X												
Winneshiek	96	X								X													
Woodbury	97																						
Worth	98	X				X				X													
Wright	99	X				X	X			X													

Appendix A

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