



**OFFICE OF AUDITOR OF STATE**  
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**NEWS RELEASE**

FOR RELEASE

November 1, 2017

Contact: Andy Nielsen  
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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, 2016.

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 <https://auditor.iowa.gov/reports/1765-4442-BR00>.

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

**JUNE 30, 2016**

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



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October 10, 2017

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, 2016.

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 17 and they are available to discuss these matters with you.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

cc: Honorable Kim Reynolds, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

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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.

**Other Findings Related to Internal Control:**

(A) Segregation of Duties

Criteria – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the County Clerks of District Courts’ financial statements.

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

- (1) Responsibilities for incoming mail are not segregated:
  - (a) Incoming mail is not opened by an employee who does not act as a cashier or perform daily receipt balancing.
  - (b) 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.
  - (c) The initial listing was not reviewed timely or the review was not dated.
  - (d) 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.

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- (7) The individual who opens the mail or the traffic clerk has the ability to delete cases.
- (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.

Cause – Certain County Clerk of District Court offices have a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the County Clerks of District Courts' ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

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. However, 25 of our 99 counties have two or fewer employees and an additional 30 counties have fewer than four full-time employees making segregation of duties challenging.

Conclusion – Response accepted.

(B) Manual Receipts

Criteria – 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 #200.190, identifies the procedure/controls to be followed when issuing and processing manual receipts.

Condition – 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) The reason a manual receipt was used was not noted on the receipt.
- (4) Certain manual receipts were not posting to ICIS timely.

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Cause – Use of manual receipts is limited to times when the ICIS system is down, making it difficult to remember to implement the proper policies and procedures when documenting manual receipts.

Effect – Lack of implementation of the manual receipt policies and procedures could adversely affect the County Clerks of District Courts’ ability to prevent or detect and correct misstatements, errors or misappropriation pertaining to receipts on a timely basis by employees in the normal course of performing their assigned functions.

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.

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

Conclusion – Response accepted.

(C) JRN Receipt/Batch Summary

Criteria – 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. APM procedure #100.300 requires the JRN Receipt/Batch Summary report to be reviewed by an independent person for propriety and the review to be documented by the reviewer’s signature or initials and the date of the review.

Condition – 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 by an independent person monthly or the review was not performed timely.
- (2) The JRN Receipts/Batch Summary report 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.

Cause – Certain County Clerk of District Court offices have a limited number of employees and procedures have not been designed to ensure policies and procedures pertaining to the JRN Receipts/Batch Summary reports are implemented, including ensuring the reports are independently reviewed.

Effect – Lack of implementation of the JRN Receipts/Batch Summary reports policies and procedures could adversely affect the County Clerks of District Courts’ ability to prevent or detect and correct misstatements, errors or misappropriation from the creation of journal entries on a timely basis by employees in the normal course of performing their assigned functions.

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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 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. In addition, the reports should identify the specific transactions verified in each report, including tracing the transactions to proper support, and include a complete comment explaining why the JRN receipt was generated.

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.

(D) Case Delete Program

Criteria – 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 #100.190 requires 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.

Condition – 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 or the request was not retained.
- (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 had the ability to delete cases.

Cause – Certain County Clerk of District Court offices have a limited number of employees and procedures have not been designed to ensure the case delete policies and procedures have been properly implemented, including independent review of the Case Deletion History reports.

Effect – Lack of implementation of the case delete policies and procedures could adversely affect the County Clerks of District Courts’ ability to prevent or detect errors or misappropriation resulting from deleted cases on a timely basis by employees in the normal course of performing their assigned functions.

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 are reviewed timely by an independent person.

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

Conclusion – Response accepted.

(E) Disaster Recovery Plan

Criteria – 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.

Condition – A number of Clerks have not annually tested or documented testing of the plan.

Cause – Certain County Clerk of District Court offices have a limited number of employees making it difficult to find time to test the disaster recovery plan annually.

Effect – The failure to test the disaster recovery plan could result in the County Clerks of District Courts' inability to function in the event of a disaster or continue business without interruption.

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.

(F) Case File Information Changes

Criteria – 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. In accordance with APM procedure #100.300, supporting documentation for these changes is to be maintained and the Zeroed Transactions in Production report is to be reviewed by an independent person for propriety. Also, the independent review is to be documented by the reviewer's signature or initials and the date of the review.

Condition – 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, or the report was not independently reviewed.

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Cause – Certain County Clerk of District Court offices have a limited number of employees and procedures have not been designed to ensure policies and procedures for zeroed transactions are properly implemented, including independent review of the Zeroed Transactions in Procedures reports.

Effect – Failure to implement the zeroed transactions policies and procedures could adversely affect the County Clerks of District Courts’ ability to prevent or detect and correct misstatements, errors or misappropriation related to zeroed transactions on a timely basis by employees in the normal course of performing their assigned functions.

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 documented 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. We will review the actual reports in the counties that received this comment.

Conclusion – Response accepted.

(G) Reversed Receipts Report

Criteria – The County Clerks of District Courts’ employees have the ability to reverse receipts on ICIS. In accordance with APM procedure #100.300, supporting documentation for these entries is to be maintained, 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.

Condition – 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.

Cause – Certain County Clerk of District Court offices have a limited number of employees and procedures have not been designed to ensure the policies and procedures for reversed receipts are properly implemented, including independent review of the Reversed Receipts reports.

Effect – Failure to implement reversed receipts policies and procedures could adversely affect the County Clerk of District Courts’ ability to prevent or detect and correct misstatements, errors or misappropriation related to reversed receipt transactions on a timely basis by employees in the normal course of performing their assigned functions.

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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.

(H) Community Service

Criteria – 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. APM Procedure #200.170 requires evidence of the community service performed be retained in the case file and a comment noting the hours and rate of community service served be added to the SAT/CMS screen.

Condition – The following procedures have not been implemented:

- (1) 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.
- (2) The number of hours of community service credited to satisfy the obligation did not agree with the evidence of community service performed.

Cause – Certain County Clerk of District Court offices did not fully implement Judicial Department policies and procedures pertaining to community service.

Effect – Failure to implement policies and procedures pertaining to community service could result in those who are required to perform community service being credited with incorrect community service hours and/or rates, potentially impacting compliance with court orders.

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 and accurately recorded.

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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(I) Cash Bond Receipts

Criteria – County Clerk of District Court offices receive cash bonds from law enforcement personnel. Procedures for receiving and handling cash received from law enforcement are documented in APM procedure #200.120, including procedures for recording the bonds into ICIS.

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

- (1) An independent review of the cash bond log is not performed, or not performed timely, or there was no evidence of the date of review to ensure the cash bond was entered into ICIS in a timely manner.
- (2) The cash bond log was not signed by law enforcement personnel.
- (3) The cash bond log did not indicate the amount of the cash bond received.
- (4) A cash bond log was not maintained.

Cause – Certain County Clerk of District Court offices have a limited number of employees and the Judicial Department APM procedures pertaining to cash bonds have not been fully implemented or were misunderstood.

Effect – Failure to comply with APM procedures pertaining to cash bond receipts could adversely affect the County Clerks of District Courts' ability to prevent or detect and correct misstatements, errors or misappropriation pertaining to cash bonds on a timely basis by employees in the normal course of performing their assigned functions.

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. Details of our procedures are included in our revised accounting procedures manual.

Conclusion – Response accepted.

(J) Jury and Witness Disbursements

Criteria – When a person is selected for jury duty or is called as a paid witness for a court case, they receive payment from the Judicial Branch for their time and mileage to the courthouse. The County Clerk of District Court offices are responsible for calculating the appropriate payments, processing the payments and maintaining supporting documentation.

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Condition – The following items related to jury and witness disbursements were noted in certain County Clerk of District Court offices:

- (1) Supporting documentation for certain jury and witness fee disbursements was not maintained and/or the amount paid was not appropriately calculated.
- (2) For certain jury and witness disbursements, the payment was not made timely.

Cause – Certain County Clerks of District Courts did not review and verify proper payment amounts or require proper support be maintained for jury and witness fee disbursements. Also, certain Clerks of Court did not monitor timely payment of fees.

Effect – Certain jurors at various County Clerk of District Court offices were either underpaid or overpaid for their time and service and jurors at one County Clerk of District Court office were paid 17 months after their service.

Recommendation – Procedures should be established by each County Clerk of District Court to ensure accurate and timely payment to jurors and witnesses. The County Clerks of District Courts should also maintain proper support for jury and witness fee disbursements.

Response – We will review our policies and procedures with the clerks to ensure timely and accurate payments of jury and witness expenses. The clerks will be reminded to maintain proper documentation for disbursements.

Conclusion – Response accepted.

(K) Over the Counter Receipts

Criteria – APM Procedure #200.010 requires a prenumbered receipt be issued for cash payments received over the counter and upon customer request for other receipts.

Condition – Checks received over the counter, including checks for bonds received from law enforcement personnel, do not require a receipt.

Cause – The County Clerks of District Courts policy does not require prenumbered receipts to be issued for checks received.

Effect – Lack of prenumbered receipts for checks received over the counter could result in unrecorded or unaccounted for transactions and the opportunity for misappropriation.

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.

Response – Receipts are issued for cash payments received over the counter but we do not have enough staff time to issue receipts for payments made with a check.

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

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(L) 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) Relational Database

Criteria – The Judicial Branch uses the Iowa Court Information System (ICIS) to record detailed financial transactions and generate monthly and year-end summary reports to support amounts reported in the financial statements.

Condition – The Judicial Information Technology Department has established procedures to document when a database administrator accesses a database but are unable to track or monitor changes made directly to the database tables.

Cause – Changes made directly to database tables are not tracked because logging additional information impacts performance and functionality

Effect – Unauthorized changes could be made to the database tables without detection.

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

Response – Judicial Branch Information Technology (JBIT) will continue to look at a technical solution to monitor direct database changes. JBIT will develop a written procedure that requires IT staff to log all direct database changes within the Call Tracking software.

Conclusion – Response accepted.

(2) Multiple Sessions

Criteria – Database system controls are designed to maintain the integrity and accuracy of data entered into the system.

Condition – Users are able to open multiple sessions in ICIS at the same time. When multiple sessions are open, information from one session can “bleed” into other open sessions.

Cause – The software may not retain integrity of information entered when multiple sessions are open by the same user. Clerk of Court accounting staff are trained not to have multiple instances of ICIS open at the same time, but session controls do not restrict the practice. Clerks can open multiple sessions of ICIS at the same time, either unintentionally or intentionally, to increase efficiency.

Effect – Information from one session can “bleed” into other open sessions, causing problems such as gaps in check number sequences.

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Recommendation – The Judicial Branch Information Technology Department should take steps to ensure multiple sessions cannot be open at the same time or work with their developer to resolve this issue.

Response – Judicial Branch Information Technology (JBIT) recently upgraded the ICIS application servers and portal servers. This upgrade may make implementing multiple session control simpler. JBIT will continue working with vendors and internal developers to identify a potential solution.

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 always completed by the 15<sup>th</sup> of each month, the copies of the monthly reports were not retained by the County Clerk of District Court’s Office or the reports were run with incorrect amounts and dates.

Recommendation – The monthly reports to the State, 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. The monthly reports should be reviewed to verify the proper amounts and dates are used.

Response – The four 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 Office of Treasurer of State annually. The State Court Administrator’s Office has prepared the report for certain County Clerk of District Court Offices. In addition, each state and territory in the United States requires each County Clerk of District Court to report and remit outstanding obligations, including checks, trusts and bonds. Each state has its own holding period for reporting and submittal.

- (a) The State Court Administrator’s Office or certain County Clerks of District Courts did not remit all non-trust obligations to the Office of Treasurer of State annually.

- (b) The State Court Administrator’s Office or certain County Clerks of District Courts did not remit all trust obligations to the Office of Treasurer of State annually.

Recommendation – The outstanding check and trust lists should be reviewed annually and amounts over two years old should be remitted to the Office of Treasurer of State.

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.

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- 3) 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.”

The state and federal minimum wage were \$7.25 per hour during the year ended June 30, 2016.

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 #200.170 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 – The Accounting Procedures Manual has been revised and is consistent with Chapter 909.3A. We will continue to work with judges and clerks to ensure the community service wage rates are in compliance with the Code of Iowa. However, clerks cannot record an amount that is different from the judge’s order.

Conclusion – Response accepted.

- 4) 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 two 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 – Both counties are now receiving and will retain both the front and back image of each cancelled check.

Conclusion – Response accepted.

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**Staff:**

Questions or requests for further assistance should be directed to:

Erwin L. Erickson, CPA, Director  
Brian R. Brustkern, 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  
Suzanne R. Dahlstrom, CPA, Manager  
Donna F. Kruger, CPA, Manager  
Michelle B. Meyer, CPA, Manager  
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Katherine L. Rupp, CPA, Manager

**Iowa Judicial Branch -  
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## **Appendix**

**Appendix A**

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2016

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            | A(1)b | A(1)c | A(1)d | A(2) | A(3) | A(4) | A(5) | A(6) | A(7) | A(8) | B(1) | B(2) | B(3) | B(4) | C(1) | C(2) | C(3) | D(1) | D(2) | D(3) | D(4) |
| Adair       | 1      | X                |       |       | X     | X    | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Adams       | 2      | X                |       |       |       | X    |      |      |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |
| Allamakee   | 3      | X                |       |       |       | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Appanoose   | 4      |                  |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Audubon     | 5      | X                |       |       |       |      | X    |      | X    | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Benton      | 6      |                  |       |       |       |      |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |
| Black Hawk  | 7      |                  |       |       |       |      |      |      |      |      |      |      |      |      |      | X    |      |      |      |      |      |      |      |
| Boone       | 8      | X                |       |       | X     | X    |      |      |      | X    |      |      |      |      |      |      | X    |      |      |      |      |      | X    |
| Bremer      | 9      |                  |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Buchanan    | 10     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 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     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Cerro Gordo | 17     |                  |       |       |       |      | X    |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |
| Cherokee    | 18     |                  |       |       |       |      | X    | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Chickasaw   | 19     | X                |       |       |       | X    |      |      |      | X    | X    |      |      |      |      |      |      |      |      |      |      |      |      |
| Clarke      | 20     |                  | X     |       |       | X    |      | X    |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |
| Clay        | 21     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Clayton     | 22     | X                |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Clinton     | 23     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Crawford    | 24     |                  |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Dallas      | 25     |                  |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Davis       | 26     | X                |       |       | X     | X    |      |      |      | X    |      | X    | 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    |      | X    |      |      |      |      |      |      |      |      |      |      |      |
| Fayette     | 33     |                  |       |       |       | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Floyd       | 34     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

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

**Appendix A**

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2016

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            | A(1)b | A(1)c | A(1)d | A(2) | A(3) | A(4) | A(5) | A(6) | A(7) | A(8) | B(1) | B(2) | B(3) | B(4) | C(1) | C(2) | C(3) | D(1) | D(2) | D(3) | D(4) |  |  |
| Franklin    | 35     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Fremont     | 36     | X                |       |       |       | X    | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Greene      | 37     | X                | X     |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Grundy      | 38     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Guthrie     | 39     | X                |       |       |       | X    | X    | X    |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Hamilton    | 40     | X                |       |       |       |      | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Hancock     | 41     | X                |       |       | X     | X    |      |      |      |      |      | X    |      |      |      |      | X    |      | X    |      | X    |      |      |  |  |
| Hardin      | 42     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Harrison    | 43     |                  |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Henry       | 44     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Howard      | 45     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Humboldt    | 46     | X                |       |       |       | X    | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Ida         | 47     | X                |       | X     |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Iowa        | 48     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Jackson     | 49     | X                |       |       |       | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Jasper      | 50     |                  |       |       |       |      |      |      |      |      |      |      |      |      | X    |      |      |      |      |      |      |      |      |  |  |
| Jefferson   | 51     | X                |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Johnson     | 52     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Jones       | 53     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Keokuk      | 54     | X                |       |       |       | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Kossuth     | 55     | X                |       |       |       | X    |      |      |      |      |      |      |      |      |      |      | X    |      |      |      | X    |      |      |  |  |
| Lee         | 56     |                  |       |       |       |      |      | X    |      |      |      |      |      | X    |      |      | X    |      |      |      |      |      |      |  |  |
| Linn        | 57     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Louisa      | 58     | X                |       |       | X     | X    | X    |      |      | X    | X    |      |      |      |      |      |      | X    |      |      |      |      |      |  |  |
| Lucas       | 59     | X                | X     |       | X     | X    | X    | X    |      |      | X    | X    |      |      |      |      |      |      |      | X    |      |      |      |  |  |
| Lyon        | 60     | X                |       |       |       | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Madison     | 61     | X                |       |       |       | X    |      | X    |      | X    | X    | X    |      |      |      |      | X    | X    |      |      | X    |      | X    |  |  |
| Mahaska     | 62     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Marion      | 63     |                  |       |       |       |      |      |      |      |      |      |      |      |      | X    |      |      |      |      |      |      |      |      |  |  |
| Marshall    | 64     |                  |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |
| Mills       | 65     |                  |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |

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

**Appendix A**

Iowa Judicial Branch – County Clerks of District Courts

Matrix of Findings

June 30, 2016

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            | A(1)b | A(1)c | A(1)d | A(2) | A(3) | A(4) | A(5) | A(6) | A(7) | A(8) | B(1) | B(2) | B(3) | B(4) | C(1) | C(2) | C(3) | D(1) | D(2) | D(3) | D(4) |
| Mitchell      | 66     | X                |       |       |       |      | X    | X    | X    | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Monona        | 67     | X                |       |       |       | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Monroe        | 68     | X                |       |       |       | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Montgomery    | 69     | X                |       |       |       | X    | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Muscatine     | 70     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| O'Brien       | 71     |                  |       |       |       |      |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |
| Osceola       | 72     | X                |       |       |       | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Page          | 73     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Palo Alto     | 74     | X                |       |       |       | X    |      | X    |      |      |      |      |      |      |      |      | X    |      |      |      |      |      |      |
| Plymouth      | 75     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Pocahontas    | 76     | X                |       |       |       | X    |      |      |      | X    | X    |      |      |      |      |      |      |      |      | X    |      |      |      |
| Polk          | 77     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Pottawattamie | 78     |                  |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Poweshiek     | 79     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Ringgold      | 80     | X                |       |       | X     | X    |      |      |      | X    |      | X    |      |      |      |      |      | X    |      |      |      |      |      |
| Sac           | 81     |                  |       |       |       | X    | X    |      |      | X    | X    |      |      |      |      |      |      |      |      |      |      |      |      |
| Scott         | 82     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Shelby        | 83     | X                |       |       |       | X    |      |      |      |      | X    |      |      |      |      |      |      |      |      |      | X    |      |      |
| Sioux         | 84     |                  |       |       |       |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Story         | 85     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Tama          | 86     |                  |       |       |       |      | X    |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Taylor        | 87     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Union         | 88     | X                |       |       |       | X    |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Van Buren     | 89     | X                |       |       |       | X    | X    |      |      |      |      |      |      |      |      |      |      |      |      |      | X    |      |      |
| Wapello       | 90     |                  |       |       | X     |      |      |      |      | X    | X    |      |      |      |      |      | X    |      |      |      |      |      | X    |
| Warren        | 91     |                  |       |       |       | X    |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      | X    |      |      |
| Washington    | 92     |                  |       |       |       |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Wayne         | 93     | X                |       |       |       | X    |      |      |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |
| Webster       | 94     |                  |       |       |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Winnebago     | 95     | X                |       |       |       | X    | X    |      |      | X    | X    |      |      |      |      |      | X    |      |      |      |      |      |      |
| Winneshiek    | 96     | X                |       |       |       |      |      | X    |      | X    |      |      |      |      |      |      |      |      |      | X    |      |      |      |
| Woodbury      | 97     |                  |       |       |       |      |      |      |      | X    |      | X    |      |      |      |      |      |      |      |      |      |      |      |
| Worth         | 98     | X                |       |       | X     | X    |      |      |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |
| Wright        | 99     | X                |       |       |       | X    |      |      |      | X    |      |      |      |      |      |      |      |      |      |      |      |      |      |

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