



**Audit Report Findings Related to Internal Control:**

**Segregation of Duties**

Where was this tested in your w/p's (Add w/p Ref)	(Answer yes or no for each comment)		If There is a YES in PY or CY (column E and F) an explanation is required
	Was this a comment in prior year?	Is this a finding in the current audit year?	
A1(a)	Incoming mail is not opened by an employee who does not act as a cashier or perform daily receipt balancing.		
A1(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.		
A1(c)	The initial listing was not reviewed timely or the review was not dated.		
A1(d)	The initial listing was not reviewed by an independent person or there was no written evidence of who performed the review.		
A2	Responsibilities for receipt collection are not segregated from those of deposit preparation and the daily reconciliation function.		
A3	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.		
A4	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.		
A5	The individual who opens the mail or the traffic clerk has the ability to delete cases.		
A6	Receipts are not posted to the Judicial Case Management System (JCMS) by an individual who is not responsible for setting up the case on the system. The individual who opens the mail or the traffic clerk has the ability to delete cases.		
A7	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 deposited amounts		
A8	Certain defendants/debtors were marked as deceased by an individual who acts as a cashier. <b>N/A for all but Lee, Henry and Pocahontas, Clerks.</b> (If you are testing on of those three clerks reach out to manager or combined in charge to determine disposition.)	N/A	N/A

**Manual Receipts**

B1	Certain manual receipts did not include the date of the manual receipt and the JCMS receipt number to indicate timely posting to JCMS. Also, in some instances, the initials of the employee who prepared or posted the receipt to JCMS were omitted.		
B2	There was no written evidence of independent review to ensure all manual receipts were posted to JCMS.		
B3	The reason a manual receipt was used was not noted on the receipt.		

**JRN Receipt/Batch Summary**

C	The JRN Receipts/Batch Summary report was not reviewed by an independent person monthly, or the review was not performed timely.		
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**Case Delete Program**

D1	The request to delete cases was not in writing and properly signed or the request was not retained.		
D2	The Case Deletion History report contained no written evidence of independent review		
D3	The Case Deletion History reports were reviewed, but the review was not performed timely, or the review was not dated.		
D4	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.		

**Disaster Recovery Plan**

E	A number of Clerks have not annually tested or documented testing of the plan.		
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**Case File Information Changes**

F1	The Zeroed Transactions in Production report contained no written evidence of independent review.		
F2	The Zeroed Transactions in Production report was reviewed, but the review was not performed timely or the review was not dated.		
F3	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.		

**Reversed Receipts Report**

G1	The Reversed Receipts report was not reviewed monthly, the review was not performed timely or the review was not dated.				
G2	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.				
G3	Supporting documentation was not retained.				

**Community Service**

H	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 #200.170.				
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**Cash Bond Receipts**

I1	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 JCMS in a timely manner.				
I2	The cash bond log was not signed by law enforcement personnel.				

**Jury and Witness Disbursements**

J	Supporting documentation for certain jury and witness fee disbursements was not maintained and/or the amount paid was not appropriately calculated.				
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**Deceased Defendants/Debtors**

K1	The DEC Receipts Summary was not maintained or more than one month was not reviewed timely.				
K2	The PINS Marked as Deceased report was not maintained monthly or did not contain evidence the pins marked as deceased were properly supported.				
K3	The Deceased Obligor's with Balance Due report was not maintained monthly.				

**Community Service (CMS) Receipts Report**

L	The CMS Receipts Report was not reviewed monthly; the review was not performed timely or the review was not dated.				
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**Over the Counter Receipts**

M	Checks received over the counter, including checks for bonds received from law enforcement personnel, do not require a receipt.				
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**Audit Report Findings Related to Statutory Requirements and Other Matters:**
**Monthly Reports**

1	The monthly reports to the State, County or City Clerk were not always completed by the 15th 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 are used.				
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**Unclaimed Property**

2a	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.				
2b	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.				

**Community Service Wage Rate**

3	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.				
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**Non Report Comments**


**Audit Report I**

**Segregation of Duties**

A1(a)
A1(b)
A1(c)
A1(d)
A2
A3
A4
A5
A6
A7(a)
A7(b)

A7(c)
A7(d)
A8

#### Manual Receipts

B1
B2
B3

#### JRN Receipt/Batch Summary

C1(a)
C1(b)

#### Case Delete Program

D1
D2
D3
D4

#### Disaster Recovery Plan

E
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#### Case File Information Change

F1
F2
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F4
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**Reversed Receipts Report**

G1(a)
G1b
G2(a)
G2(b)
G3

**Community Service**

H
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**Cash Bond Receipts**

I1(a)
I1(b)

l1( c)
l2

**Jury and Witness Disburseme**

J
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**Deceased Defendants/Debtors**

K1
K2
K3

**Community Service (CMS) Re**

L
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**Over the Counter Receipts**

M
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**Audit Report 1**

**Monthly Reports**

1
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**Unclaimed Property**

2a
2b

**Community Service Wage Rat**

3
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**Non Report Co**




## Findings Related to Internal Control:

Incoming mail is not opened by an employee who does not act as a cashier or perform daily receipt balancing.

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.

The initial listing was not reviewed timely or the review was not dated.

The initial listing was not reviewed by an independent person or there was no written evidence of who performed the review.

Responsibilities for receipt collection are not segregated from those of deposit preparation and the daily reconciliation function.

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.

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.

The individual who opens the mail or the traffic clerk has the ability to delete cases.

Receipts are not posted to the Judicial Case Management System (JCMS) by an individual who is not responsible for setting up the case on the system. The individual who opens the mail has the ability to delete cases.

Receipt to deposit spreadsheet was not reviewed (by anyone). (Report Comment wording was "No written evidence of independent review.")

Receipt to deposit spreadsheet was reviewed, but the review was not performed by an independent person. (Report Comment wording was "An independent review of the receipt to deposit spreadsheet was not performed.")

Receipt to deposit spreadsheet was reviewed but was not performed timely (or not dated). (Report Comment wording was "Review of the receipt to deposit spreadsheet was not performed timely.")

Review was not sufficient -since it did not identify specific transactions verified for propriety by reviewer. (Report Comment wording was "Certain independent reviews did not include a selection of days to verify the amounts on the daily receipt printouts agreed with deposited amounts"..

Certain defendants/debtors were marked as deceased by an individual who acts as a cashier. **N/A for all but Lee, Henry and Pocahontas, Clerks.** (If you are testing one of those three clerks reach out to manager or combined in charge to determine disposition.)

Certain manual receipts did not include the date of the manual receipt and the JCMS receipt number to indicate timely posting to JCMS. Also, in some instances, the initials of the employee who prepared or posted the receipt to JCMS were omitted.

There was no written evidence of independent review to ensure all manual receipts were posted to JCMS.

The reason a manual receipt was used was not noted on the receipt.

The JRN Receipts/Batch Summary report was reviewed, but the review was not performed by an independent person.

The JRN Receipts/Batch Summary report was reviewed, but the review was not performed timely or the review was not dated.

The request to delete cases was not in writing and properly signed or the request was not retained.

The Case Deletion History report contained no written evidence of independent review

The Case Deletion History reports were reviewed, but the review was not performed timely, or the review was not dated.

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.

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

## **s**

Zeroed Transactions report was not reviewed (by anyone). (Report Comment wording was "The Zeroed Transactions... report contained no written evidence of independent review.)

The Zeroed Transactions in Production report was reviewed, but the review was not performed timely or the review was not dated.

Zeroed Transactions report was reviewed, but the review was not performed by an independent person. (Report Comment wording was "The Zeroed Transactions in Production report was not independently reviewed.")

The Zeroed Transactions in Production report was reviewed, but the review was not considered sufficient since it did not identify specific transactions verified for propriety by the reviewer.

The Reversed Receipts report was not reviewed monthly (by anyone).

The Reversed Receipts report was reviewed, but the review was not performed timely or the review was not dated.

The Reversed Receipts report was reviewed, but the review was not performed by an independent person.

The Reversed Receipts report was reviewed, but the review was not considered sufficient since it did not identify specific transactions verified for propriety by the reviewer.

Supporting documentation was not retained.

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 #200.170.

The cash bond log was not reviewed monthly (by anyone).

The cash bond log was reviewed, but the review was not performed by an independent person.

The cash bond log was reviewed, but the review was not performed timely or the review was not dated.

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

#### **nts**

Supporting documentation for certain jury and witness fee disbursements was not maintained and/or the amount paid was not appropriately calculated.

#### **3**

The DEC Receipts Summary was not maintained or more than one month was not reviewed timely.

The PINS Marked as Deceased report was not maintained monthly or did not contain evidence the pins marked as deceased were properly supported.

The Deceased Obligor with Balance Due report was not maintained monthly.

#### **ceipts Report**

The CMS Receipts Report was not reviewed monthly; the review was not performed timely or the review was not dated.

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

### **Findings Related to Statutory Requirements and Other Matters:**

The monthly reports to the State, County or City Clerk were not always completed by the 15th 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 are used.

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.

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.

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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.

## omments




N/A	N/A	N/A


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## Comparison and Review

If There is a YES in PY or CY (column E and F) an explanation is required

Remove traffic clerk for FY 21 report
Broke out A7 into four separate findings
Broke out A7 into four separate findings

Broke out A7 into four separate findings

Broke out A7 into four separate findings

N/A

Broke out C into two findings

Broke out C into two findings

Broke out F3 into two findings

Broke out F3 into two findings

Broke out G1 into two findings (G1a and G1b)

Broke out G1 into two findings (G1a and G1b)

Broke out G2 into two findings (G2a and G2b)

Broke out G2 into two findings (G2a and G2b)

Broke out I1 into 3 findings (I1a, I1b, I1c)

Broke out I1 into 3 findings (I1a, I1b, I1c)

Broke out I1 into 3 findings (I1a, I1b, I1c)

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## AUP Report Findings:

Where was this tested? (Add w/p Ref)	(Answer yes or no for each comment)		If YES in either PY or CY (column E and F) state the circumstances (required)
	Was this a finding in prior year for the Ag Ext?	Is this a finding in the current audit year for the Ag Ext?	

### Segregation of Duties

A1a	Cash: handling, recording, & reconciling (bank statement) not segregated.				
A1b	Petty Cash is not assigned to only one person.				
A2a	Receipts: one or two individuals are responsible for opening mail, collecting receipts, depositing cash/checks and recording receipts. (to the accounting system)				
A2b	Receipts: mail is opened by someone who also can update the accounting records.				
A3a	Disbursements: Responsibilities for check writing, recording to the accounting records, and approving are not segregated.				
A3c	All elected Council Members are authorized check signers.				
A4a	Bank Statements and redeemed checks are not delivered to the reconciler unopened.				
A4b	Bank accounts are not reconciled by someone who does not sign checks, handle cash, and records cash receipts.				
A5	Payroll: Responsibilities for preparing, approving and recording payroll are not segregated.				

### Segregation of Duties Log

B1	Segregation of Duties Log was prepared but there was no evidence of review or no evidence the independent review was timely.				
B2	Segregation of Duties Log was not prepared at least bi-monthly.				

### Bank Reconciliation

C1	A bank reconciliation is prepared monthly, however, there is no evidence of independent review or no evidence the independent review was timely.				
C2	A bank reconciliation is prepared monthly however, variances between book balance and bank balance are not investigated and resolved.				
C3	A bank reconciliation is prepared monthly however, petty cash fund amounts are not properly included in the bank reconciliation. (ie, on balance sheet)				

### Payroll

D1	The gross hourly wages and salaries were approved in the council meeting minutes as a percentage increase or dollar increase. The actual hourly wage or salary was not documented in the approved minutes.				
D2	Documentation was not available to support authorized pay rates for employees.				
D3	Employee timesheets were not reviewed and approved by a supervisor.				
D4	Employee timesheets were reviewed and approved by a supervisor however, they were not reviewed timely.				
D5	Salaried employees are not required to prepare and submit a timesheet.				
D6	One employee traced was paid an hourly rate which was not properly approved.				

### Initial Mail Listing

E	An initial mail listing is not prepared and compared to deposits by an independent person at least on a test basis.				
E1	Mail opener is NOT independent. (can make entries to accounting system)				
E2	An initial mail listing is not prepared. (If mail opener not independent - Not applicable. Should have A2b finding)				
E3	No evidence the above is done (signature and date)				
E4	A reconciliation of deposits recorded on the accounting system to the bank statement and the mail listing is not conducted at least monthly				

### Voided Receipts

F	A report of voided receipts is not maintained and reviewed by an independent person.				
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### Depository Resolution

G1	A depository resolution has not been adopted by the Extension District per Iowa Code Chapter 176A.8 (11).				
G2	During fiscal year ended June 30, 202X, the depository balance exceeded the maximum amount authorized by the adopted resolution.				

### Untimely Deposits

H	Deposits were not made timely (within 10 days of receipt).				
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### 4H Club Accounts

I	All 4-H Club accounts have not been turned over to the Extension District.				
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### Extension Council Meeting Minutes

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**AUP Report Findings:**

		Where was this tested? (Add w/p Ref)	(Answer yes or no for each comment)		If YES in either PY or CY (column E and F) state the circumstances (required)
			Was this a finding in prior year for the Ag Ext?	Is this a finding in the current audit year for the Ag Ext?	
J1	Meeting minutes were not properly signed per Iowa Code Chapter 176A.14(3).				
J2	Meeting minutes did not include sufficient information to indicate the vote of each member per Iowa Code Chapter 21.3.				
J3	Meeting minutes did not include a listing of disbursements approved by the extension council per Iowa Code Chapter 176A.8(11).				

**Disbursements**

K1	Disbursements included sales tax, late fees or bank service charges.				
K2	Disbursements were not supported by original invoice or other supporting documentation.				
K3	Invoices or other supporting documentation were not cancelled to prevent reuse.				
K4	Mileage reimbursement to employees was paid at an incorrect rate per the County Extension policy.				

**Unclaimed Property**

L	Chapter 556.11 of the Code of Iowa requires each Extension District to report and remit outstanding obligations, including checks, held for more than two years, to the Office of Treasurer of State annually. The Extension District did not remit checks outstanding for more than two years.				
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**Check Images**

M	Retained check images do not include both front and back of checks.				
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**Gift Cards**

N(a)	Gift card purchases were approved by the Extension District for use as 4-H prizes or miscellaneous awards, however, the Extension District did not maintain a gift card policy addressing procedures to track and inventory gift card purchases.				
N(b)	Gift card purchases were approved by the Extension District for use as 4-H prizes or miscellaneous awards, however, the use of gift cards was not supported by documentation showing the recipient received the card.				

**Questionable Disbursements**

O	Certain disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented were noted. (examples include meals at restaurants, alcohol, flowers, employee bonus', certain credit card purchases, certain subscriptions)				
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**Proof of Publication of Annual Report**

P	Evidence did not exist of proper publication of the statement of receipts and expenditures		No		
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**Budgets**

Q1	Disbursements during the year ended June 30, 2022 exceeded the amount budgeted.		No		
Q2	Proof of publication of the notice of public hearing for the fiscal year 2022 budget was not maintained and available to determine compliance with Iowa Code Chapter 24.9.		No		

**Agency Funds**

R	Certain funds identified as agency funds are not for legally separate entities and therefore are Extension District funds.		No		
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**AUP Non Report Comments**

	Note: Typically there are no non-report findings related to AUP as the procedure results in either compliance or non-compliance. However, in the event circumstances exist that a procedure is substantially complied with, please note circumstances below:				