



**OFFICE OF AUDITOR OF STATE**  
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NEWS RELEASE

FOR RELEASE \_\_\_\_\_ September 30, 2010

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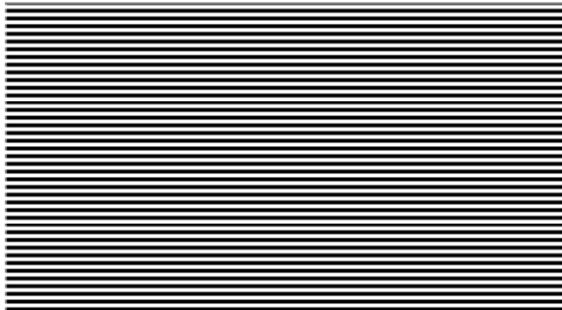
Auditor of State David A. Vaudt today released a report on the Iowa Judicial Branch – County Clerks of District Courts, a part of the State of Iowa, for the year ended June 30, 2009.

The Judicial Branch provides court services through the County Clerks of District Courts in each of Iowa's 99 counties. The County Clerks of District Courts are responsible for providing, managing and maintaining document processing activities of civil, probate, criminal, juvenile, traffic, child support and small claims for the courts. They also collect, deposit, disburse and account for all fees and other monies paid to the County Clerks of District Courts' offices.

Vaudt made recommendations to improve segregation of duties in the various County Clerks of District Courts' offices and strengthen controls over cash receipts, cash disbursements and financial reporting. Vaudt also made recommendations to improve various aspects of the Iowa Court Information System. Judicial Branch officials responded to each item in the report and stated corrective action is being taken.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at: <http://auditor.iowa.gov/reports/1065-4442-BR00.pdf>.

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

**JUNE 30, 2009**

Office of

**AUDITOR  
OF STATE**

State Capitol Building • Des Moines, Iowa



**David A. Vaudt, CPA  
Auditor of State**









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September 24, 2010

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, 2009.

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.

The Iowa Judicial Branch's responses to the findings identified our audits are included in this report. While we have expressed our conclusions on the Iowa Judicial Branch's responses, we did not audit the Iowa Judicial Branch's responses and, accordingly, we express no opinion on them.

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

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

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor  
Richard C. Oshlo, Jr., Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

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

June 30, 2009

**Findings Reported in the State's Single Audit Report:**

No matters were noted.

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

No matters were noted.

**Other Findings Related to Internal Control:**

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

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

- (1) All incoming mail is not opened by an employee who is not authorized to make entries to the accounting records.
  - (a) A listing of all cash and a random listing of checks received is not prepared by the mail opener or is not prepared on a sufficiently frequent basis or in sufficient detail.
  - (b) The initial listing was not reviewed timely.
  - (c) The initial listing was not reviewed by an independent person or there was no written evidence of who performed the independent review.
- (2) Responsibilities for receipt collection, deposit preparation and reconciliation functions are not segregated from those of recording and accounting for receipts.
- (3) Responsibilities for the preparation of the bank reconciliation are not segregated from the duties of check signing and the control of cash. Bank accounts are not reconciled by an individual who does not sign checks, handle or record cash.
- (4) Bank reconciliations are not reviewed by an independent person or there was no written evidence of who performed the independent review. Certain independent reviews were not performed timely.
- (5) Checks are not signed by an individual who does not record cash receipts or otherwise participate in the preparation of checks.
- (6) Receipts are not posted to the Iowa Court Information System (ICIS) by an individual not responsible for setting up the case on the system.
- (7) The individual who opens the mail has the ability to delete cases.
- (8) An independent review of the receipt to deposit spreadsheet was not performed or there was no written evidence of the independent review. Certain independent reviews did not include a selection of days to verify the amounts on the daily receipt printouts agreed with the amount deposited.

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

Response – Given the large number of counties with 3 or fewer employees, segregation of duties is difficult. However, we have consolidated the check writing functions and bank reconciliations in several counties. With one office writing checks for several counties, our internal control has improved.

Conclusion – Response accepted.

(B) Check Signatures – Each County Clerk of District Court Office is responsible for obtaining a bank account and designating authorized check signers for the account. Check signing can be done manually or with a signature stamp or check signing machine. If a signature stamp or check signing machine is used, the signature stamp or facsimile signature plate should be properly safeguarded.

(1) In two County Clerk of District Court Offices, the signature stamp is not properly safeguarded. The signature stamp is maintained in an unlocked drawer.

(2) In one County Clerk of District Court Office, an individual signing checks was not identified as an authorized check signer on the Clerk of District Court checking account.

Recommendation – The signature stamp should be locked in a secure place when not in use and only authorized individuals should sign checks.

Response – Signature stamps are now locked in a secure place and only authorized individuals sign the checks.

Conclusion – Response accepted.

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

(1) The numerical sequence of manual receipts could not be accounted for due to unexplained gaps in numerical sequence, missing receipt books or manual receipts which were not prenumbered.

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

(3) There was no written evidence of independent review to ensure all manual receipts were posted to ICIS.

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- (4) Manual receipts were not always posted to ICIS timely.
- (5) Prenumbered manual receipts were not utilized when the ICIS system was down.
- (6) Manual receipts were reviewed, but the review was not performed by an independent person.

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

Response – We will review the correct procedure for handling manual receipts with all Clerks.

Conclusion – Response accepted.

- (D) Timely and Intact Deposits – Accounting Procedure #190.400 requires receipts to be deposited intact and daily. In four County Clerk of District Court Offices, receipts were not deposited intact or daily.

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

Response – All offices now make daily and intact deposits.

Conclusion – Response accepted.

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

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

Response – Restrictive endorsements are now placed on all checks when received.

Conclusion – Response accepted.

- (F) Interest Revenue – In two County Clerk of District Court Offices, interest earned on certain court ordered trusts or on other investments was not posted to ICIS timely.

Recommendation – All interest earned on court ordered investments should be posted to ICIS as a miscellaneous trust in accordance with Accounting Procedure #130.400. Interest earned on other investments should be recorded timely in accordance with Accounting Procedure #190.400.

Response – All interest earned is now posted to ICIS timely.

Conclusion – Response accepted.

- (G) Case Delete Program – The County Clerks of District Courts' employees have access to the ICIS case delete program. The program deletes all information except the case number. This deleted information cannot be retrieved. Accounting Procedure #190.605 recommends the requests to delete a case should be in writing and signed by the person

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deleting the case and the case delete log (the Case Deletion History report) should be maintained. The Case Deletion History report is to be reviewed by an independent person for propriety and evidenced by the reviewer's initials or signature and the date of the review.

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

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

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

Response – We will work with the Clerks to review the case delete program and procedures.

Conclusion – Response accepted.

- (H) Disaster Recovery Plan – The primary work area for each County Clerk of District Court is at the county courthouse and, therefore, they are subject to disaster recovery policies established by County Boards of Supervisors. A number of Clerks have not prepared disaster recovery plans which address areas they are responsible for, such as the identification of staff responsibilities, establishment of a predetermined priority for processing, record recovery or restoration, identification of an alternate site and making provisions for the use of manual procedures, if necessary.

Recommendation – The Iowa Judicial Branch should provide guidance to County Clerks of District Courts to aid in the development and implementation of a comprehensive disaster recovery plan which encompasses duties and responsibilities of each Clerk.

Response – We will review the disaster recovery plans to ensure all of the necessary elements are included.

Conclusion – Response accepted.

- (I) Case File Information Changes – In all County Clerk of District Court Offices, employees can change or zero out amounts due on a case file. The Zeroed Transactions in Production report automatically identifies all changes made to amounts due on cases and explanations for each change.

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

- (1) The Zeroed Transactions in Production report was not printed and reviewed monthly.
- (2) The Zeroed Transactions in Production report contained no written evidence of independent review.
- (3) The Zeroed Transactions in Production report was reviewed, but the review was not performed timely or the review was not dated.
- (4) The Zeroed Transactions in Production report was reviewed, but specific transactions were not verified for propriety by the reviewer or specific transactions verified were not documented.

Recommendation – The Iowa Judicial Branch should develop procedures and work with the Clerks to ensure the Zeroed Transactions in Production report is printed and reviewed by the Clerk at least monthly. The independent review should be evidenced by the reviewer’s initials or signature, documentation of specific transactions reviewed and the date of the review. The reports should be retained in accordance with Accounting Procedure #190.710.

Response – We will continue to work with the Clerks to ensure adequate procedures and processes are followed concerning the Zeroed Transactions Report.

Conclusion – Response accepted.

- (J) Bank Reconciliations – Accounting Procedure #190.600 states monthly bank reconciliations should be performed, including the generation of outstanding check lists and the investigation of miscellaneous debits and credits made to the Clerk’s accounts. One County Clerk of District Court Office had a reconciling item in the form of a jury-witness error from fiscal year 2008 which remains on the June 30, 2009 bank reconciliation.

Recommendation – All reconciling items should be resolved in a timely manner in accordance with Accounting Procedure #190.600.

Response – All reconciling items are now resolved in a timely manner.

Conclusion – Response accepted.

- (K) Community Service – In certain cases, an individual may perform community service as a means to satisfy payment of a fine. The County Clerks of District Courts receive evidence the community service was performed and make a journal entry to indicate the obligation has been satisfied. Evidence of the community service performed should be retained in the case file.

The following instances were noted in certain County Clerk of District Court Offices:

- (1) Written evidence to support the community service performed was not maintained in the case file.

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- (2) Evidence to support the community service performed was maintained in the case file, but the SAT/CMS screen did not include a comment noting the hours and rate of community service served in accordance with Accounting Procedure #200.00.
- (3) One County Clerk of District Court Office entered the community service obligation as satisfied on ICIS before it was completed.

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

Response – We will review our policies and procedures concerning processing of community service and work with all Clerks to ensure compliance.

Conclusion – Response accepted.

- (L) Court Ordered Trust – One County Clerk of District Court Office did not include a court ordered investment of \$3,157,103 in the June 30, 2009 balance. One County Clerk of District Court Office received a court ordered trust of \$25,170 in December 2008, but did not post the receipt to ICIS until January 2010.

Recommendation – The Judicial Branch should implement procedures to ensure all court ordered trusts are properly entered into ICIS and included in the outstanding trust listing in a timely manner.

Response – We will work with the Clerks to ensure investments are properly recorded.

Conclusion – Response accepted.

- (M) Password Control – In one County Clerk of District Court Office, passwords were written down or shared with other employees.

Recommendation – The Iowa Judicial Branch should work with Clerks to ensure each individual using the ICIS system records transactions with their personal log-on and passwords are kept secured

Response – The County noted has ensured passwords are secured.

Conclusion – Response accepted.

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

- (1) Contingency Plan – Losing the capacity to process, retrieve and protect information maintained electronically can significantly affect a Clerk's ability to accomplish its mission. A contingency plan would include: (1) procedures to protect information resources and minimize the risk of unplanned interruptions and (2) a plan to recover critical operations should interruptions occur.

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This ICIS Division has a written contingency plan for the ICIS1 system that was last updated in 1998. This plan does not address the current organization of the Division, nor does it cover the new ICIS2 system. A draft plan for ICIS2 has been developed but has not been tested or approved.

Recommendation – The Judicial Branch Information Technology Department Division should formally approve and implement the drafted contingency plan to cover the ICIS2 system. The plan should also be tested to ensure its feasibility.

Response – A proposed Disaster Recovery and Continuity of Operations Plan was developed and reviewed with the Judicial Technology Committee in August of 2008. Judicial Technology Committee members evaluated the plan and determined based on business requirements the priority order for service and application restoration after a disaster or failure as noted in items (1) & (2) above.

The plan was approved and has been in process. This plan will be re-reviewed and approval re-validated in August 2010.

Conclusion – Response accepted.

- (2) Case Delete Function – A limited number of individuals at each of the Clerk of Court Offices have the ability to delete cases from ICIS. Currently, as long as no receipt information has been entered for a case, it can be deleted, including cases where an obligation has been set up.

Recommendation – The Judicial Branch Information Technology Department should ensure cases with financial information, whether an obligation or a receipt, cannot be deleted.

Response – ICIS will research a solution and discuss with the business community.

Conclusion – Response accepted.

- (3) Review of Master Listing – The Judicial Branch Information Technology Department maintains a master list of all ICIS2 users and their access rights within the ICIS2 system.

Currently, there is no periodic review of the master listing to ensure the user's access rights are appropriate.

Recommendation – The Judicial Branch Information Technology Department should consider implementing procedures to ensure the master listing for the ICIS2 system is reviewed periodically.

Response – ICIS will develop a policy for a periodic review of the list with the business units. The review period will be developed and defined with the business units.

Conclusion – Response accepted.

- (4) Encryption of Laptops and Removable Media – Cryptographic tools help provide access control by rendering data unintelligible to unauthorized users. The Judicial Branch Information Technology Department is currently testing encryption software for laptop computers and removable media devices, but it has not yet been deployed.

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Recommendation – The Judicial Branch Information Technology Department should implement procedures to ensure all mobile devices and removable media devices are properly encrypted.

Response – Encryption of laptops is currently in testing. Changes to the original proposal will need to be reviewed and approved by the Judicial Tech Council prior to moving forward with State-wide implementation.

Conclusion – Response accepted.

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

- (1) Monthly Report – The monthly reports to the County or City Clerk were not completed by the 15<sup>th</sup> of each month, or the copies of the monthly reports were not retained by the Clerk of District Court office.

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

Response – Due to major budget cuts, our Clerk’s offices struggle to keep up with the workload. However, we have consolidated the month end processing for some counties which has improved month end processing.

Conclusion – Response accepted.

- (2) Unclaimed Property – Chapter 556.11 of the Code of Iowa requires each County Clerk of District Court to report and remit outstanding obligations, including checks, trusts and bonds held for more than two years, to the State Treasurer’s Office annually. Certain County Clerks of District Courts did not remit these obligations as required.

Recommendation – The outstanding checks, trusts, and bonds lists should be reviewed annually and amounts over two years old should be remitted to the State Treasurer’s Office as required.

Response – This process has now been centralized and efforts are being made to ensure all counties annually remit old outstanding checks, trusts and bonds to the State Treasurer’s Office.

Conclusion – Response accepted.

- (3) Electronic Check Retention – Chapter 554D.114 of the Code of Iowa allows each County Clerk of District Court to retain cancelled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each cancelled check. For certain County Clerk of District Court Offices, an image of the back of each cancelled check was not obtained.

Recommendation – The County Clerk of District Court Offices should obtain and retain an image of both the front and back of each cancelled check as required.

Response – These County Clerk of District Court Offices now obtain and retain an image of both the front and back of each cancelled check.

Conclusion – Response accepted.

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- (4) Community Service Wage Rate – Chapter 909.3A of the Code of Iowa states, “The court may, in its discretion, order the defendant to perform community service work of an equivalent value to the fine imposed where it appears that 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.”

During the fiscal year ended June 30, 2009, the state minimum wage of \$7.25 per hour was higher than the federal minimum wage of \$6.55 per hour.

Judicial Branch Accounting 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.

We noted instances of the community service credit calculated using an incorrect rate. In some cases, the Judge ordered a higher hourly rate, such as \$8.00, be used in the calculation. In other cases, the federal minimum rate, which was lower than the state minimum wage, was used.

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

Response – All Judges have been reminded of the appropriate hourly rate. We will work on procedures to ensure community service hours are handled properly.

Conclusion – Response accepted.

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**Staff:**

Questions or requests for further assistance should be directed to:

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Other individuals who participated on the audits include:

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## **Appendix**

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2009

The following comment items correspond to the conditions noted in the comments and recommendations section of this report. The purpose of this summary is to identify the County Clerk of District Court Office the specific items relate to (designated by an "X").

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

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

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2009

The following comment items correspond to the conditions noted in the comments and recommendations section of this report. The purpose of this summary is to identify the County Clerk of District Court Offices the specific items relate to (designated by an "X").

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

County																	Statutory Finding					
County Name	Number	G(1)	G(2)	G(3)	G(4)	G(5)	G(6)	H	I(1)	I(2)	I(3)	I(4)	J	K(1)	K(2)	K(3)	L	M	1	2	3	4
Franklin	35																		X		X	
Fremont	36													X	X							
Greene	37	X		X					X											X		
Grundy	38			X	X				X						X							X
Guthrie	39											X			X							
Hamilton	40																					
Hancock	41																		X			
Hardin	42	X				X									X				X			X
Harrison	43																					
Henry	44				X						X				X							X
Howard	45														X				X			
Humboldt	46			X		X			X		X								X			
Ida	47														X							
Iowa	48							X							X				X			
Jackson	49							X														X
Jasper	50																		X			
Jefferson	51													X	X							X
Johnson	52											X			X				X	X		
Jones	53														X							
Keokuk	54														X							
Kossuth	55						X								X				X			
Lee	56		X	X				X			X			X	X							
Linn	57														X							
Louisa	58														X							
Lucas	59		X	X		X			X						X				X			X
Lyon	60																		X			
Madison	61													X					X			
Mahaska	62														X							
Marion	63										X				X							X
Marshall	64																					
Mills	65												X		X							X

Iowa Judicial Branch - County Clerks of District Courts

Matrix of Findings

June 30, 2009

The following comment items correspond to the conditions noted in the comments and recommendations section of this report. The purpose of this summary is to identify the County Clerk of District Court Offices the specific items relate to (designated by an "X").

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

County																	Statutory Finding					
County Name	Number	G(1)	G(2)	G(3)	G(4)	G(5)	G(6)	H	I(1)	I(2)	I(3)	I(4)	J	K(1)	K(2)	K(3)	L	M	1	2	3	4
Mitchell	66				X	X	X			X									X			
Monona	67																					
Monroe	68			X															X			X
Montgomery	69																					
Muscatine	70							X						X	X				X			X
O'Brien	71					X													X		X	
Osceola	72	X																				
Page	73					X																
Palo Alto	74						X								X							
Plymouth	75					X			X													
Pocahontas	76			X			X															
Polk	77															X	X		X			X
Pottawattamie	78														X							
Poweshiek	79																		X			
Ringgold	80			X																		
Sac	81									X												
Scott	82														X							X
Shelby	83																					
Sioux	84																					
Story	85					X									X							
Tama	86			X						X												
Taylor	87													X								
Union	88	X				X									X					X		X
Van Buren	89			X			X								X							
Wapello	90	X	X								X								X			
Warren	91														X				X			X
Washington	92		X												X				X			X
Wayne	93			X										X	X							
Webster	94														X							
Winnebago	95						X													X		X
Winneshiek	96														X							
Woodbury	97			X	X					X								X				
Worth	98									X	X	X			X				X			
Wright	99																		X			