



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

**NEWS RELEASE**

FOR RELEASE

June 3, 2025

Contact: Brian Brustkern  
515/281-5834

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Auditor of State Rob Sand today released an examination engagement report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement on the City of Monticello, Iowa, for the year ended June 30, 2024.

**AUDIT FINDINGS:**

The report disclosed no findings pertaining to the CSLFRF program for the year ended June 30, 2024.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

# # #

**CITY OF MONTICELLO**

**AUDITOR OF STATE'S INDEPENDENT REPORT  
ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE AND  
LOCAL FISCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN ALTERNATIVE  
CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT**

**JUNE 30, 2024**

**City of Monticello**



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Rob Sand  
Auditor of State

May 28, 2025

Officials of the City of Monticello  
Monticello, Iowa

Dear Honorable Mayor and Members of the City Council

I am pleased to submit to you this examination engagement for the City of Monticello, Iowa, for the year ended June 30, 2024. The examination engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards and Requirements for an Alternative CSLFRF Compliance Examination Engagement as described in the 2024 OMB *Compliance Supplement*.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Monticello throughout the examination engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

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**City of Monticello**

**Officials**

**(Before January 2024)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Dave Goedken	Mayor	Jan 2024
Chris Lux	Mayor Pro Tem	Jan 2024
Scott Brighton	Council Member	Jan 2024
Brenda Hanken	Council Member	Jan 2024
Candy Langerman	Council Member	Jan 2026
Wayne Peach	Council Member	Jan 2026
Tom Yeoman	Council Member	Jan 2026
Russell Farnum	City Administrator	Indefinite
Sally Hinrichsen	City Clerk/Treasurer	Indefinite
Cheryl Clark	Deputy City Clerk	Indefinite
Douglas Herman	Attorney	Indefinite

**(After January 2024)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Wayne Peach	Mayor	Jan 2026
Josh Brenneman	Council Member	Jan 2026
Dave Goedken	Council Member	Jan 2026
Candy Langerman	Council Member	Jan 2026
Scott Brighton	Council Member	Jan 2028
Jacob Ellwood	Council Member	Jan 2028
Mary Phelan	Council Member	Jan 2028
Russell Farnum	City Administrator	Indefinite
Sally Hinrichsen	City Clerk/Treasurer	Indefinite
Cheryl Clark	Deputy City Clerk	Indefinite
Douglas Herman	Attorney	Indefinite



# OFFICE OF AUDITOR OF STATE

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Rob Sand  
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Auditor of State's Independent Report on Compliance  
for the U.S. Department of Treasury Coronavirus State and Local Fiscal  
Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF  
Compliance Examination Engagement

To the Honorable Mayor and Members of the City Council:

We have examined the City of Monticello's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients that Would Otherwise Be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2024 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2024. Management of the City of Monticello is responsible for the City of Monticello's compliance with the specified requirements. Our responsibility is to express an opinion on the City of Monticello's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement". Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City of Monticello complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Monticello complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City of Monticello's compliance with specified requirements.

In our opinion, the City of Monticello complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2024.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we are required to report all deficiencies which are considered to be significant deficiencies or material weaknesses in internal control, fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the City of Monticello's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the City of Monticello's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under Government Auditing Standards.

#### Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City of Monticello complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2024. Accordingly, this report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Monticello during the course of our examination engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Brian R. Brustkern, CPA  
Deputy Auditor of State

May 28, 2025



City of Monticello

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Deputy  
Lesley R. Geary, CPA, Manager  
Jon D. Hedgecock, Senior Auditor