OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

NEWS RELEASE

FOR RELEASE

Contact: Brian Brustkern
515/281-5834

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) for an Alternative CSLFRF Compliance Examination Engagement on the City of Robins, Iowa, for the year ended June 30, 2025.

AUDIT FINDINGS:

The report disclosed no findings pertaining to the CSLFRF program for the year ended June 30, 2025.

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

# # #

CITY OF ROBINS

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

JUNE 30, 2025

City of Robins

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834

August 27, 2026

Officials of the City of Robins
Robins, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you this examination engagement for the City of Robins, Iowa, for the year ended June 30, 2025. 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 2025 OMB *Compliance Supplement*.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Robins 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,

Rob Sand
Auditor of State

Table of Contents

City of Robins

Officials

Name	Title	Term Expires
Chuck Hinz	Mayor	Jan 2028
Dave Franzman	Council Member	Jan 2026
JD Smith	Council Member	Jan 2026
Leigh Cook	Council Member	Jan 2028
Mike Foley	Council Member	Jan 2028
Cary Smith	Council Member	Jan 2028
Lori Pickart	City Clerk/Treasurer	(Terminated Aug 2024)
Lisa Goodin (Appointed Nov 2024)	City Clerk/Treasurer	Indefinite
Lisa Goodin	Deputy Clerk	(Resigned Nov 2024)
Rhonda Kortenkamp (Appointed Nov 2024)	Deputy Clerk	Indefinite
Mike Kortenkamp	Building Official/Public Works	Indefinite
Holly Corkery	Attorney	Indefinite

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

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

To the Honorable Mayor and Members of the City Council:

We have examined the City of Robins's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Section 2 "Engagements Performed Under the Alternative Approach" of the CSLFRF section of the 2025 U.S. Office of Management and Budget (OMB) Compliance Supplement during the year ended June 30, 2025. Management of the City of Robins is responsible for the City of Robins's compliance with the specified requirements. Our responsibility is to express an opinion on the City of Robins'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 Section 2 "Engagements Performed Under the Alternative Approach". Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City of Robins complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Robins 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 Robins's compliance with specified requirements.

In our opinion, the City of Robins complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2025.

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 Robins'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 Robins'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 Robins complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2025. 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 Robins 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

August 27, 2026

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Deputy
Tiffany M. Ainger, CPA, Manager
Allison L. Carlon, Senior Auditor