
7863 Broadway, Suite 244, Merrillville, Indiana 46140

TEL: (219) 944-1615 * FAX: (219) 370-0067 * www.crwilliams.net

April 03, 2026

To the Board of Aldermen

City of Bellefontaine Neighbors, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Bellefontaine Neighbors, Missouri for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. However, management did not prepare the notes to the financial statements, including the summary of significant accounting policies, as required by GAAP. As a result, we were unable to evaluate the appropriateness, consistency, or completeness of accounting policies or related financial statement disclosures.

Accounting estimates are an integral part of financial statements prepared in accordance with GAAP. Because the notes to the financial statements and supporting documentation were not prepared or provided, we were unable to evaluate the methods, assumptions, and data used by management in developing accounting estimates or determine whether such estimates are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered difficulties obtaining sufficient appropriate audit evidence due to incomplete accounting records and the lack of reconciliations and supporting documentation for significant accounts and disclosures. These matters contributed to the scope limitations described in our independent auditor's report

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Because we were unable to obtain sufficient appropriate audit evidence for significant accounts and disclosures, we were unable to determine whether uncorrected misstatements exist that could be material to the financial statements. Accordingly, we do not have a complete listing of known and likely misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 03, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of Bellefontaine Neighbor, Missouri's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City of Bellefontaine Neighbor, Missouri's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Schedule of Changes in Net Pension Liability (Asset) and Related Ratios and Schedule of Pension Contributions for Last Nine Fiscal Years, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Aldermen and management of City of Bellefontaine Neighbors, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

CR Williams & Associates, LLC