



July 31, 2025 Special City Council Meeting Agenda

July 31, 2025 at 5:25 PM

598 Main Street, Bay St. Louis, MS 39520

Call to Order

Invocation and Pledge

Executive Session (If Needed)

1. Motion to rescind agenda item #28 from the July 8, 2025 city council meeting regarding the amendment to the audit engagement letter dated October 6, 2023 with AVL for the FY23 audit.
2. Motion to approve addendum to the audit engagement letter dated October 6, 2023 with AVL for the FY23 audit.

Adjourn

3. Motion to adjourn the special meeting of July 31, 2025



ALEXANDER | VAN LOON | SLOAN | LEVENS | FAVRE, PLLC
Certified Public Accountants & Business Consultants

June 26, 2025

Honorable Mayor Mike Favre
and City Council
City of Bay St. Louis, MS
688 Highway 90
Bay St. Louis, MS 39520

This letter serves as an addendum to our audit engagement letter dated October 6, 2023. As a result of the difficulties encountered in reviewing FY22 supporting information for the audit process, it is necessary that we perform additional services and management has requested that we perform additional, non-attest, services in order for the year ended September 30, 2023 audit for the City of Bay St. Louis (City) to be completed.

These additional services include requesting and reviewing support for opening balances, assistance in gathering information to support the audit process, preparing schedules to tie trial balance numbers to provided reports, and other services necessary for the audit to proceed to completion.

In order to maintain our independence for the audit, it is imperative that management accept responsibility for the completeness and accuracy of any work products created by our firm and for oversight of such services by an employee with adequate skill, knowledge and experience.

These services will be billed based on the number of hours required at 90% of our standard hourly rates and will be billed routinely. The initial estimate of time is a range of 100 – 180 hours, which is approximately \$10,000 - \$18,000.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the terms of the additional services our firm will perform. If you have any questions, please let us know. If you agree with the terms of this addendum as described in this letter, please sign one copy and return it to us.

Sincerely,

Alexander, Van Loon, Sloan, Levens & Favre, PLLC

ALEXANDER, VAN LOON, SLOAN, LEVENS & FAVRE, PLLC
Certified Public Accountants
Gulfport, Mississippi

ACKNOWLEDGED:

This letter correctly sets forth the understanding of the City of Bay St. Louis:

Officer signature: _____

Title: _____