



# ROBINSON, FARMER, COX ASSOCIATES, PLLC

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*Certified Public Accountants*

**DATE:** February 4, 2022

**MEMORANDUM TO:** Charlottesville-Albemarle Airport Authority  
**FROM:** Robinson, Farmer, Cox Associates  
**REGARDING:** FY 20-21 Audit

In planning and performing our audit of the financial statements of Charlottesville-Albemarle Airport Authority for the year ended June 30, 2021, we considered the Authority's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated January 14, 2022, on the financial statements of Charlottesville-Albemarle Airport Authority. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

## **Payroll Related Items**

### **VRS Reporting**

VRS requires that the monthly payment be scheduled immediately after the contribution is confirmed. The payment for contribution months November 2020 and January 2021 were not scheduled immediately after the contribution was confirmed. We recommend that VRS payments be scheduled immediately after the contribution is confirmed, in accordance with the VRS employer manual.

### **Filing of 941s**

Three quarters of 941s filed with the Internal Revenue Service (IRS) included Families First Coronavirus Response Act (FFCRA) credits. According to IRS guidance, government employers are not eligible for the credit for qualified sick and family leave wages; however, government employers are not liable for the employer share of the social security tax on the qualified sick leave wages paid to employees. The Authority reimbursed the credits after receiving notices from the IRS.