



**Creedle
Jones
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A Professional Corporation

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To the Board of Directors
Brookneal Campbell County Airport Authority

In planning and performing our audit of the financial statements of the Brookneal Campbell County Airport Authority for the year ended June 30, 2025, we considered the Authority's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements.

During our audit, we became aware of a matter that needs addressing. The memorandum that accompanies this letter summarizes our comment and suggestion regarding the matter. We reported on the Authority's internal control in our report dated June 18, 2026. This letter does not affect our report dated June 18, 2026, on the financial statements of the Brookneal Campbell County Airport Authority.

We will review the status of the comment during our next audit engagement. We have discussed this with management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of the matter, or to assist you in implementing the recommendation.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
June 18, 2026

MEMORANDUM

Brookneal Campbell County Airport Authority

Management Letter Point

Accruals

The Authority should create and enforce a process to properly identify and record accruals (revenues and expenses) at the end of each fiscal year.