

Creedle
Jones
& Associates

A Professional Corporation

Robin B. Jones, CPA, CFP
Kimberly W. Jackson, CPA

Nadine L. Chase, CPA

Sherwood H. Creedle, Founder

Members of
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Commissioners
Mecklenburg-Brunswick Regional Airport Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *Specifications for Audits of Authorities, Boards and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the business-type activities of Mecklenburg-Brunswick Regional Airport Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Mecklenburg-Brunswick Regional Airport Commission's basic financial statements, and have issued our report thereon dated September 11, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mecklenburg-Brunswick Regional Airport Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mecklenburg-Brunswick Regional Airport Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Mecklenburg-Brunswick Regional Airport Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

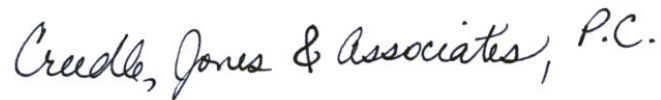
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mecklenburg-Brunswick Regional Airport Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

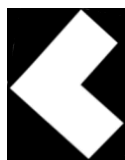
Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

South Hill, Virginia
September 11, 2023



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To the Commissioners
Mecklenburg -Brunswick Regional Airport Commission

In planning and performing our audit of the financial statements of the Mecklenburg -Brunswick Regional Airport Commission as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We reported on the Commission's internal control in our report dated September 11, 2023. This letter does not affect our report dated September 11, 2023 on the financial statements of Mecklenburg -Brunswick Regional Airport Commission.

We will review the status of these comments 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 these matters, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, the Commissioners, and others within the Commission and is not intended to be and should not be used by anyone other than those specified parties.

Sincerely,

Creedle, Jones & Associates, P.C.

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

South Hill, Virginia
September 11, 2023

MEMORANDUM

MECKLENBURG -BRUNSWICK REGIONAL AIRPORT COMMISSION

Management Letter Points

The American Institute of Certified Public Accountants (AICPA) encourages using auditing procedures of “unpredictability” during audits from year to year. Thus, Creedle, Jones & Associates, P.C. (CJA) tested various revenue accounts and cash receipts by obtaining the daily receipt transaction ledger maintained at the airport that records all receipts including checks, cash, and VISA. CJA was able to verify checks deposited and VISA payments collected to the general ledger and revenue accounts. However, the following “cash” collected could not be traced to any deposit slips nor the QuickBooks general ledger:

Cash Collected for:

Snacks	\$ 838.70
Hangar rent	2,475.00
T-shirt sales	132.00
Tie downs	60.00
Other (not specified on transaction sheet)	<u>781.57</u>

Total Cash per Daily Receipt Transaction Ledger	<u>\$ 4,287.27</u>
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While the above total is not material to the audit, there is an internal control weakness over cash receipts.