



**Creedle
Jones
& Associates**

A Professional Corporation

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

Nadine L. Chase, CPA

Sherwood H. Creedle, Emeritus

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

To the Commissioners
Emporia-Greenville Airport Commission

In planning and performing our audit of the financial statements of the Emporia-Greenville Airport Commission for the year ended June 30, 2021, we considered the Commission'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 this matter. This letter does not affect our report dated January 5, 2022, on the financial statements of the Emporia-Greenville Airport Commission.

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

This report is intended solely for the information and use of the Commissioners, management, and others within the Commission 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
January 5, 2022

MEMORANDUM

EMPORIA-GREENSVILLE AIRPORT COMMISSION

Management Letter Point

Statement Receipts

During the course of our fieldwork procedures, we identified monthly credit statements that did not have supporting documentation (i.e., receipts, invoices, etc.). We consider this to be a control consideration. Management should review and consider the appropriateness of these practices.