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Matt Blunt, Governor • Doyle Childers, Director

## DEPARTMENT OF NATURAL RESOURCES

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JULY 2, 2008

Ms. Brenda Kennedy, Planner  
Region D – Recycling and Waste Management District  
114 Main Street  
P.O. Box 139  
Clarksdale, MO 64430

Dear Ms. Kennedy:

The Solid Waste Management Program (SWMP) has reviewed the district's responses to the resolution document related to the Independent Accountant's Report Applying Agreed-upon Procedures of Region D Recycling and Waste Management District conducted by McBride, Lock & Associates of Kansas City. As you know, the performance audit of Region D was completed in accordance with 260.325.10, RSMo.

With the district's response to the resolution plan provided by the Solid Waste Management Program (SWMP) and submission of related supporting documentation, audit findings 1, 4, 7, 9, 10, 11, 12, 14, 15 and 16 are resolved. The enclosed document incorporates the district's resolution responses for all findings and the SWMP's request for information needed to resolve the remaining seven findings. Upon receipt of the additional information requested on these remaining open items, we anticipate finalizing the audit process for this cycle.

Please do not hesitate to contact Ms. Brenda Ardrey at (573) 751-5401 or by mail at P.O. Box 176, Jefferson City, Missouri 65102, if you have any questions or require further clarification. Thank you for your cooperation and assistance in this effort.

Sincerely,

**SOLID WASTE MANAGEMENT PROGRAM**

Jim Hull  
Director

JH:bab

Enclosures

c: Mr. Greg Wall, Board Chairman, Region D Recycling & Waste Management District  
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality  
Mr. Ed Schneider, Program Director, Internal Audit Program