



Matt Blunt, Governor • Doyle Childers, Director

DEPARTMENT OF NATURAL RESOURCES

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JULY 16, 2008

Mr. Steve Etcher, Planner
Region I - East Central Solid Waste Management District
P.O. Box 429
Warrenton, MO 63383

Dear Mr. Etcher:

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 I - East Central Solid Waste Management District conducted by Casey and Company, L.L.C. of Columbia. 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 2, 3, 4, 5, 11, 15, 17, 18, 19, and 20 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 eleven findings. Upon receipt of the additional information requested on the remaining open items, we will determine whether a visit to the district to review accounting records is necessary to complete the audit resolution process related to those findings resulting in questioned costs.

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. Marvin Himmel, Board Chairman, Region I - East Central Solid Waste Management District
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
Mr. Ed Schneider, Program Director, Internal Audit Program