



APRIL 27, 2009

Mr. Scott Murrell, Chairman
Ozark Rivers Solid Waste Management District – Region K
US Army MANSCEN & FLW
IMNW-LNW-PWEE (Scott Murrell)
1334 First Street, Bldg 2101
Fort Leonard Wood, MO 65473

Dear Mr. Murrell:

The Solid Waste Management Program (SWMP) has received the final Independent Accountant's Report Applying Agreed-upon Procedures of Ozark Rivers Solid Waste Management District – Region K conducted by Casey and Company, L.L.C. of Columbia. The performance audit of Region K was completed in accordance with 260.325.10, RSMo.

We have reviewed the findings made by the accounting firm and the district's responses to those findings. We have prepared a list of recommended actions (enclosed) that we recommend the district take to correct problems identified in the audit. Our recommended actions are addressed in the same order as the issues in the accountants' report.

Your response to our recommended actions should be submitted in writing to the SWMP within 60 days of this letter's date. We will be able to review your response more quickly if you follow the same order as the list of recommended actions.

The audit process, including recommendations to reach resolution, is one of the tools we use to fulfill our responsibility to fully account for the use of state resources, past and present. We are committed to working cooperatively with you to address the audit issues and view the audit process as a constructive method of evaluating your district's operational and grant procedures to identify areas where improvements may be needed. We are confident that you will make or have made tangible progress to resolve all audit issues and to establish procedures to prevent future problems.

After the SWMP receives your written comments regarding the recommended actions, a meeting or teleconference, if needed, with district and SWMP personnel can be scheduled to reach a final resolution of the audit findings. The meeting date would be set based on availability of all participants.

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

ORIGINAL SIGNED BY LEANNE TIPPETT MOSBY

Leanne Tippett Mosby
Acting Program Director

LTM:bab

Enclosure

c: Senator Kevin Engler, Missouri Senate
Senator Frank Barnitz, Missouri Senate
Representative Belinda Harris, Missouri House of Representatives
Representative Charles Schlottach, Missouri House of Representatives
Representative Tom Loehner, Missouri House of Representatives
Representative Don Wells, Missouri House of Representatives
Representative David Day, Missouri House of Representatives
Representative Dan Brown, Missouri House of Representatives
Representative J.C. Kuessner, Missouri House of Representatives
Representative Jason Smith, Missouri House of Representatives
Mayor James Schatz, Region K Board Member
Ms. Theresa Cook, Region K Board Member
Mr. Arthur Cook, Region K Board Member
Mr. Brady Wilson, Region K Board Member
Mayor Richard Huse, Region K Board Member
Mr. Ray Schwartze, Region K Board Member
Mr. Darrell Skiles, Region K Board Member
Mr. Matt Penning, Region K Board Member
Mr. Bill Ransdall, Region K Board Member
Mr. Randy Verkamp, Region K Board Member
Mr. Todd Moyers, Region K Board Member
Mr. Bill Huffman, Region K Board Member

Mayor James Morgan, Region K Board Member
Mr. Ben Cole, Region K Board Member
Mr. Gary Gilliam, Region K Board Member
Ms. Crystal Lovett-Tibbs, Legislative Liaison
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
Mr. Kendall Blythe, Program Director, Internal Audit Program
Ms. Tammy Snodgrass, District Planner, Ozark Rivers SWMD – Region K