

STATE OF MISSOURI
DEPARTMENT OF NATURAL RESOURCES

Jeremiah W. (Jay) Nixon, Governor • Sara Parker Pauley, Director

www.dnr.mo.gov

MAY 02 2013

Ms. Lauren Henry
Region H - Mid-Missouri Solid Waste Management District
320 E. McCarty St.
Jefferson City, MO 65101

Dear Ms. Henry:

The Solid Waste Management Program (SWMP) is providing a copy of the final Independent Auditors' Report of the performance audit of Mid-Missouri Solid Waste Management District – Region H for the years ended June 30, 2009, 2010, and 2011, conducted by Casey-Beard-Boehmer PC of Columbia, Missouri and requesting follow-up on certain findings. The performance audit of Region H was completed in accordance with 260.325.10, RSMo.

The report includes eight findings, auditor's recommendations for corrective action, and Region H's responses. Region H's responses describe the actions planned or taken to address the findings and recommendations. However, additional corrective action is warranted and detailed information can be found in the enclosed performance audit resolution document.

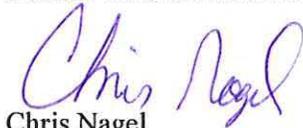
All findings remain open until the District completes actions on each and the SWMP is notified in writing and has evaluated the actions taken. The District's written response and documentation to support corrective action was taken should be submitted to the SWMP within 60 days of the date of this letter.

The performance audit process 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.

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



Chris Nagel
Director

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Enclosure