



Matt Blunt, Governor • Doyle Childers, Director

DEPARTMENT OF NATURAL RESOURCES

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JUNE 20, 2007

Mr. Nelson Heil, Chairperson
Region B-North Missouri Solid Waste Management District
Carroll County Courthouse, 1104 Main Street
Trenton, MO 64683

Dear Mr. Heil:

The Solid Waste Management Program (SWMP) recently received the final Independent Accountants' Report Applying Agreed-upon Procedures of your district conducted by McBride, Lock & Associates of Kansas City. The performance audit of Region B 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 tangible progress to resolve all audit issues and to establish procedures to prevent future problems.

After SWMP receives your written comments regarding the recommended actions, if needed a meeting or teleconference 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.

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Please do not hesitate to contact Ms. Brenda Ardrey or Ms. Kim Tschirgi 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 JIM HULL

Jim Hull
Director

JH:ktk

Enclosure

c: Senator Brad Lager, Missouri Senate
Senator Wes Shoemyer, Missouri Senate
Senator Bill Stouffer, Missouri Senate
Representative Rebecca Payne McClanahan, Missouri House of Representatives
Representative James Whorton, Missouri House of Representatives
Representative John Quinn, Missouri House of Representatives
Representative Tom Shively, Missouri House of Representatives
Representative Therese Sander, Missouri House of Representatives
Representative Paul Quinn, Missouri House of Representatives
Mr. Dale Hartley, Caldwell County, Board Member
Mr. Kenny Rogers, City of Braymer, Board Member
Mr. John Catron, City of Hamilton, Board Member
Mr. William Cook, City of Polo, Board Member
Mr. Nelson Heil, Carroll County, Board Member
Ms. Sharon Metz, City of Carrollton, Board Member
Mr. Roger Leabo, City of Norborne, Board Member
Mr. Larry R. Peters, Chariton County, Board Member
Mr. Rick Derenzy, City of Brunswick, Board Member
Ms. Sue Prewitt, City of Keytesville, Board Member
Mr. Jim Ramsey, City of Salisbury, Board Member
Mr. David Tolen, Daviess County, Board Member

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Mr. Gene Schwietzer, City of Gallatin, Board Member
Mr. J.L. Eckleberry, City of Jamesport, Board Member
Mr. Kenny Roberts, Grundy County, Board Member
Mr. Gary Hall, City of Trenton, Board Member
Mr. Steve Francis, Harrison County, Board Member
Mr. Joe Johnson, City of Bethany, Board Member
Mr. Danny Claycomb, City of Ridgeway, Board Member
Mr. Rick Solomon, Linn County, Board Member
Mr. Richard Techau, City of Brookfield, Board Member
Mr. Carl Jackson, City of Bucklin, Board Member
Mr. Bill Stewart, City of Marceline, Board Member
Ms. Eva Danner, Livingston County, Board Member
Mr. Todd Rodenberg, City of Chillicothe, Board Member
Mr. Clifford Shipley, Mercer County, Board Member
Mr. Michael Greenley, City of Princeton, Board Member
Mr. Charles Fowler, Putnam County, Board Member
Mr. Clyde Schultz, City of Unionville, Board Member
Mr. Chris May, Sullivan County, Board Member
Ms. Lois Jerome, City of Green City, Board Member
Mr. Bill Maulsby, City of Milan, Board Member
Mr. Doyle Childers, Director, Department of Natural Resources
Mr. Jim McNichols, Legislative Liaison, Department of Natural Resources
Mr. Daniel R. Schuette, Director, Division of Environmental Quality
Ms. LaVerne Brondel, Director, Division of Administrative Support
Mr. Ed Schneider, Director, Internal Audit, Department of Natural Resources
Ms. Leanne Tippett-Mosby, Deputy Director, Division of Environmental Quality
Ms. Linda Jaegers, Assistant to Division Director, Division of Environmental Quality
Ms. Rachel Burkemper, Chair, Solid Waste Advisory Board
Mr. Randy Railsback, Planner, Region B-North Missouri SWMD