



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

## DEPARTMENT OF NATURAL RESOURCES

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JAN 24 2011

CERTIFIED MAIL #7006 0100 0005 2144 7881  
RETURN RECEIPT REQUESTED

Mr. Patrick Heaps, Interim Chair  
Region R – Southeast Missouri Solid Waste Management District  
15 West Saint Maries Street  
Perryville, MO 63775

Dear Mr. Heaps:

The Solid Waste Management Program (SWMP) is providing a copy of the final Independent Accountant's Report Applying Agreed-upon Procedures of Region R – Southeast Missouri Solid Waste Management District conducted by Marvin L. Wilson, CPA, LLC of Jefferson City, Missouri and requesting follow-up on the findings. The performance audit of Region R was completed in accordance with 260.325.10 RSMo.

Your response to our request for follow-up should be submitted 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 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

A handwritten signature in cursive script that reads "Chris Nagel".

Chris Nagel  
Director

CN/ahb

Enclosure



Mr. Patrick Heaps

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- c: Senator Kevin Engler, Missouri Senate
- Senator Jason Crowell, Missouri Senate
- Representative Joe Fallert, Missouri House of Representatives
- Representative Steven Tilley, Missouri House of Representatives
- Representative Linda Black, Missouri House of Representatives
- Representative Paul Fitzwater, Missouri House of Representatives
- Representative Shelley Keeney, Missouri House of Representatives
- Representative Donna Lichtenegger, Missouri House of Representatives
- Representative Wayne Wallingford, Missouri House of Representatives
- Representative Billy Pat Wright, Missouri House of Representatives
- Representative Ellen Brandom, Missouri House of Representatives
- Mr. Greg Beavers, Region R Executive Board Member
- Mr. Donald Barzowski, Region R Executive Board Member
- Mr. Travis Elfrink, Region R Executive Board Member
- Mr. David Gegg, Region R Executive Board Member
- Mr. Robert Mooney, Region R Executive Board Member
- Mr. Tim Morgan, Region R Executive Board Member
- Mr. Patrick Lynn, Legislative Liaison
- Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
- Ms. Brenda Ardrey, Fiscal & Administrative Manager, Solid Waste Management Program
- Mr. Kendall Blythe, Program Director, Internal Audit Program
- Mr. David Grimes, Planner, Region R – Southeast Missouri Solid Waste Management District