



**BOONSLICK REGIONAL
PLANNING COMMISSION**

LINCOLN COUNTY

Chain of Rocks
Elsberry
Foley
Fountain N Lakes
Hawk Point
Moscow Mills
Old Monroe
Silex
Troy
Truxton
Whiteside
Winfield

MONTGOMERY COUNTY

Bellflower
High Hill
Jonesburg
McKittrick
Middletown
Montgomery City
New Florence
Rhineland
Wellsville

WARREN COUNTY

Innsbrook
Marthasville
Pendleton
Truesdale
Warrenton
Wright City

CHAIRMAN

Charles H. Kemper
City of Troy

VICE-CHAIRMAN

Charles Korman
Montgomery County

SECRETARY

Floyd Weeks
City of High Hill

TREASURER

Randy Lewis
Warren County

EXECUTIVE DIRECTOR

Steve W. Etcher

Established: May 27, 1968

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111 Steinhagen
Warrenton, MO 63383
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Fax: (636)456-2329
www.boonslick.org

Brenda

August 27, 2008

Ms. Brenda Ardrey
Missouri Department of Natural Resources
PO Box 176
Jefferson City, MO 65102

RE: Region I-Audit Resolutions

Dear Ms. Ardrey:

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SEP 02 2008
SWMP

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The East Central Missouri Solid Waste Management District Executive Board convened on Tuesday, July 22, 2008 to address remaining issues related to the audit response letter issued by the Department of Natural Resources. The board took appropriate measures to address the remaining concerns. An updated copy of the Operating Procedures Manual and District By-Laws is included along with a copy of the minutes of the July 22, 2008 meeting. Each remaining concern is briefly addressed below:

Item #1-Membership Dues

The District has modified their Operating Procedures Manual, Section 1 and Section 13 to address staff responsibility in verifying the member in good standing status of all sub grantees prior to the awarding of any grant funding.

Item #6-Annual Membership Meeting

The District has reviewed their By-Laws in regards to required membership meetings. Article IV.B states the board shall convene annually, and Article V.B states the District should meet twice annually. The Board voted at the July 22nd meeting to rectify meeting requirements as stated in both section of the By-laws and elected to require one meeting annually. A copy of the By-Laws are attached.

Item #7-Segregation of Duties

The District has modified their Operating Procedures Manual, Section 7, paragraph 2 to include the language "shall prepare a statement of financial activity"

Item #8-Bank Reconciliations

The District has modified their Operating Procedures Manual, Section 1 to include additional responsibilities in the Financial Responsibilities chart, including "Reviews and approves financial statements and bank reconciliation." The District has also modified Section 7 to replace the word "should" with "shall". A copy of the minutes approving these changes is attached.

Item #9-Contract with Boonslick Regional Planning Commission

DNR has requested copies of cancelled checks and supporting documentation from April 1, 2004 to September 1, 2005. Enclosed are copies of all bank statements and cancelled checks from April 2004 to September 2005. In addition copies of invoices for services provided by Boonslick Regional Planning Commission for this same period are enclosed. Invoices for account #4200 are for administration related to grant project (\$5,324.77). Invoices for account #4100 are for administration related to district administration (\$45,067.32). Additional payments were made to BRPC for sub-grantee reimbursements and tire collections. Prior to the revised process the District forward funds for all sub-grantees to BRPC for final disbursement.

Item #10-District's Quarterly Report

DNR has requested copies of bank statements from June 1, 2004 through July 31, 2006. Copies of all bank statements and cancelled checks for this period are enclosed. In addition a copy of the check register from 2001 through 2007 is provided.

Item #12-Interest Income

The District's Operating Procedures Manual, Section 2, paragraph 4 already addresses the requirement to track interest income for reporting purposes and to include the origin of the funds generating interest income.

Item #13-Independent Financial Audit

The District has contracted with Charles Montgomery, CPA to perform the audit for the period ending December 31, 2007. The auditor has been on site reviewing financial records and is currently working on the audit report. Upon submission of the audit report to the District a copy will be provided to DNR. We anticipate the audit report to be completed in the very near future. We have informed the auditor of the requirement to submit the report by June 30, 2008, but he was unable to begin the work on the audit until June. The District will continue to monitor the progress of the audit report and keep DNR informed of the progress.

Item #14-Inventory Tracking

The District has modified their Operating Procedures Manual, Section 12 in regards to Inventory Tracking. The information to be tracked aligns with SWMP requirements. A copy of the inventory tracking spreadsheet is provided.

Item #16-UCC-1 Security Interests

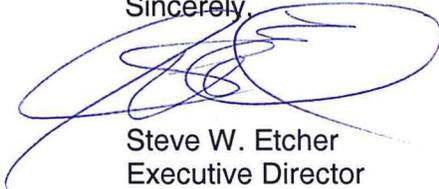
The District has modified their Operating Procedures Manual, Section 12 to address the timing of the required filings and the alternate forms of security interest that can be obtained by the District. A copy of the Operating Procedures Manual is provided.

Item #21-Assessment Inventory

The District is prepared to complete the 2008 Assessment Inventory. Staff is scheduled to attend the meeting on September 3rd for a presentation on the inventory assessment requirements. The inventory will be forwarded to DNR upon completion.

I appreciate your assistance in addressing these issues. If you have any questions or need any additional information please contact me at (636)456-3473, or email me at etcher@boonslick.org.

Sincerely,



Steve W. Etcher
Executive Director

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SEP - 2 2008

SWMP OPERATIONS

