



Matt Blunt, Governor • Doyle Childers, Director

DEPARTMENT OF NATURAL RESOURCES

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JUNE 23, 2008

Ms. Ann Hamilton, Planner
Regon B - North Missouri SWMD
1104 Main Street
Trenton, MO 64683

Dear Ms. Hamilton:

The Solid Waste Management Program (SWMP) has reviewed the district's responses to the resolution document related to the Independent Accountant's Report Applying Agreed-upon Procedures of Region B North Missouri Solid Waste Management District conducted by McBride, Lock & Associates of Kansas City. As you know, the performance audit of Region B was completed in accordance with 260.325.10, RSMo.

With the district's response to the resolution plan provided by the Solid Waste Management Program (SWMP) and submission of related supporting documentation, audit findings 1, 2, 6, and 9 are resolved. The attached document incorporates the district's resolution responses for all findings and the SWMP's request for information needed to resolve the remaining five findings. Upon receipt of the additional information requested on these remaining open items, we anticipate finalizing the audit process for this cycle.

As discussed, the district's financial statement audit for the periods ending June 30, 2005 and 2006 has yet to be submitted. We understand the change in planning staff resulted in the financial statement audit not being timely procured. You indicated the board will review the draft audit report at their meeting on June 26 and the SWMP should anticipate receipt of the final audit report shortly thereafter. Additionally, we understand the district has taken steps to ensure the June 30, 2007 and 2008 financial statement audit will be received within 180 days of fiscal year end.

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

Jim Hull
Director

JH:bab

Enclosure

c: Mr. Nelson Heil, Board Chairman, North Missouri Solid Waste Management District
Mr. Randy Railsback, Executive Director, Green Hills Regional Planning Commission
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
Mr. Ed Schneider, Program Director, Internal Audit Program