



APRIL 27, 2009

Mr. L.P. Mayfield, Chairman
Region C -- Northeast Missouri Solid Waste Management District
Knox County Courthouse
107 N. Fourth Street
Edina, MO 63537

Dear Mr. Mayfield:

The Solid Waste Management Program (SWMP) has received the final Independent Accountant's Report Applying Agreed-upon Procedures of the Northeast Missouri Solid Waste Management District – Region C conducted by Casey and Company, L.L.C. of Columbia. The performance audit of Region C 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 or have made tangible progress to resolve all audit issues and to establish procedures to prevent future problems.

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

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

ORIGINAL SIGNED BY LEANNE TIPPETT MOSBY

Leanne Tippett Mosby
Acting Program Director

LTM:bab

Enclosure

c: Senator Wes Shoemyer, Missouri Senate
Representative Brian Munzlinger, Missouri House of Representatives
Representative Rebecca McClanahan, Missouri House of Representatives
Mr. Paul Allen, Executive Board Member
Mr. Charles H. Butler, Treasurer, Executive Board Member
Ms. Nancy Goehl, Executive Board Member
Mr. Gary Jones, Executive Board Member
Mr. William Reckenberg, Executive Board Member
Ms. Martha Rowe, Executive Board Member
Mr. Mike Stephenson, Vice Chairman, Executive Board
Mr. David Strickler, Jr., Executive Board Member
Mr. John Tippett, Executive Board Member
Mr. Jim Werner, Executive Board Member
Mr. Mark Campbell, Executive Board Member
Ms. Crystal Lovett-Tibbs, Legislative Liaison
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
Mr. Kendall Blythe, Program Director, Internal Audit Program
Mr. Nate Walker, Executive Director, Northeast Missouri Regional Planning
Commission
Ms. Sue Morton, District Planner, Northeast Missouri Solid Waste Management District