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Southwest Missouri Solid Waste Management District N
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March 14, 2011

Chris Nagel
Missouri Department of Natural Resources
Division of Environmental
Solid Waste Management Program
PO Box 176
Jefferson City, MO 65102

Dear Mr. Nagel,

The Region N Solid Waste Management District Board met on March 8, 2011 and addressed the performance audit findings. We have made revisions to the policy and procedure manual and the district by-laws to address the findings. Copies of these documents are attached. In addition, I have provided a copy of the meeting minutes of March 8th, and a list of the audit findings and actions taken. Also have provided a copy of the November 18, 2008 meeting minutes and evaluation criteria (these had been sent previously) stating some of the findings had been resolved.

If you have any questions or require further clarification, please contact our office at (417) 236-9012.

Sincerely,



Dan Broyles
Chairperson

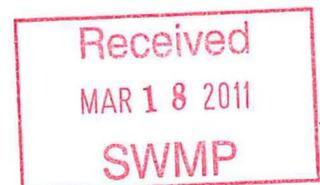
Enclosure

c:

Ms. Brenda Ardrey, Fiscal & Administrative Manager, SWMP
Mr. Ricardo Jones, Planner, Department of Natural Resources, SWMP

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MAR 18 2011
SWMP OPERATIONS



SW MO SOLID WASTE MANAGEMENT DISTRICT N RESPONSE TO AUDIT FINDINGS:

Finding #1: Sunshine Law Compliance
District Response: District N By-Laws-Page 5
Documentation: March 8, 2011 Minutes

Finding #2: Executive Board and Management Council Meetings
District Response: District N By-Laws-Page 6-Section 2 (a & b)
Documentation: March 8, 2011 Minutes

Finding #3: Payroll Procedures
District Response: District N Policies & Procedures-Page 6-Payroll
Documentation: March 8, 2011 Minutes

Finding #4: Personnel Files
District Response: District N Policy & Procedures-Page 6-Payroll
Documentation: March 8, 2011 Minutes

Finding #5: Incomplete Security Interest
District Response: District N Policies and Procedures –Page 5-Equipment
Documentation: March 8, 2011 Minutes

Finding #6: UCC Financing Statement
District Response: District N Policies & Procedures-Page 5- #3
Documentation: March 8, 2011 Minutes

Finding #7: Final Reports
District Response: District N Policies & Procedures-Quarterly Report-Page 4-#2
Documentation: March 8, 2011 Minutes

Finding #8: Property Lacking MDNR Tag
District Response: District N Policies & Procedures-Equipment-Page 5-#6
Documentation: March 8, 2011 Minutes
Continued:

Finding #9: Printed Material
District Response: District N Policy & Procedures-Page 4-#1 Printed material
Documentation: March 8, 2011 Minutes

Finding #10: Internal Control
District Response: District N Policy & Procedures-(a) tracking & reporting-Page 2-#1
(b) payroll-Page 6-#5
(c) tracking & reporting-Page 2-#3
Documentation: March 8, 2011 Minutes

Finding #11: Financial Audit

District Response: District N Policy & Procedures-Tracking & Report-Page 2-#6

Documentation: March 8, 2011 Minutes

Finding #12: Bank Collateralization

District Response: District N Policy & Procedures-Page 2-#5

Documentation: March 8, 2011 Minutes

Finding #13: Grant Evaluation Criteria

District Response: District N Grant Evaluation Criteria-Page 4-VI. Cooperative Efforts-Items 16-17-18

Documentation: March 8, 2011 Minutes

Finding #14: Inaccurate quarterly financial summary reports

District Response: District N will work on getting this issue solved with the financial audit being done at this time and will be turned in by June 28, 2011.

Documentation: March 8, 2011 Minutes

Finding #15: Management Structure

District Response: District By-Laws-Page 1 ,2 & 3 , Article V

Documentation: March 8, 2011 Minutes