



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

DEPARTMENT OF NATURAL RESOURCES

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APR 24 2012

Ms. Debbie Roach, Chair
Region A – Northwest Missouri Regional Solid Waste Management District
809 S. Briggs Street
Grant City, MO 64456

Dear Ms. Roach:

The Solid Waste Management Program (SWMP) has completed a desk review of the financial audit report of Northwest Missouri Regional Solid Waste Management District – Region A prepared by Arthur White & Associates, L.L.C., of Tarkio, Missouri for the years ended June 30, 2011 and 2010. This letter serves to notify the district that your audit report is in compliance with the reporting requirements.

The district's audit report was filed timely and contained an unqualified (clean) opinion with no reported findings and no questioned costs. Our review disclosed that the audit report met applicable reporting standards and requirements with no instances of noncompliance requiring corrective action.

The purpose of our review was to determine whether the audit report met applicable auditing standards, accounting principles and financial assistance agreement requirements. We did not examine the related audit documentation including working papers to evaluate the adequacy of the audit work performed necessary to determine whether the auditor followed all applicable standards in the actual conduct of the audit, reported all instances of noncompliance or control deficiencies noted, or whether certain required financial disclosure were completely omitted from the audit report which is beyond the scope of our desk review.

Desk reviews are part of the SWMP's oversight of solid waste management district activities to ensure public moneys are fully accounted for, appropriately reported upon and promote fiscal accountability at the district level. We are committed to working cooperatively with you to ensure compliance with applicable standards and requirements and we are confident that you will establish procedures to fulfill the district's fiduciary responsibilities over these public moneys.

We appreciate your efforts in fulfilling the audit reporting requirements. If you have questions, please contact Ms. Brenda Ardrey at (573) 751-5401 or by mail at P.O. Box 176, Jefferson City, Missouri 65102.

Sincerely,

SOLID WASTE MANAGEMENT PROGRAM

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

Chris Nagel
Director

CN/baa

c: Ms. Linda Laderoute, Planner, Region A – Northwest Missouri SWMD