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Matt Blunt, Governor • Doyle Childers, Director

# DEPARTMENT OF NATURAL RESOURCES

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**JUL 16 2008**

Ms. Lisa Danbury, Planner  
Region E -Mid-America Regional Council Solid Waste Management District  
600 Broadway, Suite 300  
Kansas City, MO 64105

Dear Ms. Danbury:

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 E Mid-America Regional Council Solid Waste Management District conducted by McBride, Lock & Associates of Kansas City. As you know, the performance audit of Region E was completed in accordance with 260.325.10, RSMo.

SWMP is requesting Region E review and consider our comments related to Findings 3, 6, and 7 as you begin working on the amendments to the District's policies and procedures. We believe by incorporating these suggestions along with the amendments already planned by the District and included in Region E's resolution response, the audit findings for this period will be fully resolved. We understand the District will provide the copies of the amended policies and procedures along with copies of the Executive Board meeting minutes approving such changes no later than December 19, 2008. Upon receipt of this additional information, we anticipate finalizing the audit process for this cycle.

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. Stanley J. Salva, Board Chairman, Region E - Mid-America Regional SWMD
- Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
- Mr. Ed Schneider, Program Director, Internal Audit Program