

STATE OF MISSOURI
DEPARTMENT OF NATURAL RESOURCES

Matt Blunt, Governor • Doyle Childers, Director

www.dnr.mo.gov

AUG 2 2007

Mr. Mike Duvall
Region L, St. Louis-Jefferson SWMD
201 N. Second, Suite 537
St. Charles, MO 63301

Dear Mr. Duvall:

The Solid Waste Management Program (SWMP) recently received the final Independent Accountants' Report on Applying Agreed-Upon Procedures for Region L-St. Louis-Jefferson Solid Waste Management District conducted by McBride, Lock & Associates. A copy of that report is enclosed for your action.

We have reviewed the findings made by the accounting firm and the district's responses to those findings. We have prepared a list of 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 accountant's report. I would like to point out that the findings in this report are based on the current rule. As we work through the audit resolution process, we anticipate the final order of rulemaking will become effective (October 30, 2007). We have noted within the recommendations those areas we believe to be impacted by the rule.

As early resolution is in the best interest of the program and district, we request a meeting with the executive board and district planner to ensure these audit findings are addressed timely. We would like to reach a mutually agreeable meeting date and time for all parties, but request the meeting occur no later than 30 days from the date of this letter.

Following the audit resolution meeting, Region L's written response to the findings should be received in our office no later than 60 days from the meeting date. We will be able to review your audit resolution responses more quickly if you follow the same order as the list of recommended actions.

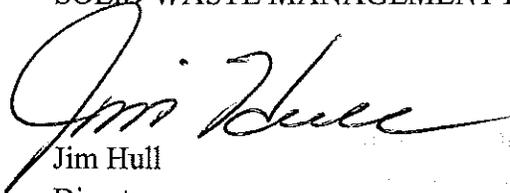
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The audit process is one of the tools we use to fulfill our responsibility to fully account for the use of state resources, past and present. We are committed to working cooperatively with you to address the audit issues and view the audit process 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 tangible progress to resolve all audit issues and to establish procedures to prevent future problems.

Please do not hesitate to contact me or 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:ktk

Enclosure

c: Senator Harry Kennedy, Missouri Senate
Senator Scott Rupp, Missouri Senate
Senator Kevin Engler, Missouri Senate
Senator Jeff Smith, Missouri Senate
Senator Maida Coleman, Missouri Senate
Senator John Loudon, Missouri Senate
Senator Rita Heard Days, Missouri Senate
Senator Michael Gibbons, Missouri Senate
Senator Ryan McKenna, Missouri Senate
Senator Joan Bray, Missouri Senate
Senator John Griesheimer, Missouri Senate
Representative Doug Funderburk, Missouri House of Representatives
Representative Robert F. Onder, Missouri House of Representatives
Representative Joe Smith, Missouri House of Representatives
Representative Sally Faith, Missouri House of Representatives

Representative Vicki Schneider, Missouri House of Representatives
Representative Tom Dempsey, Missouri House of Representatives
Representative Cynthia Davis, Missouri House of Representatives
Representative Talibdin El-Amin, Missouri House of Representatives
Representative Rodney R. Hubbard, Missouri House of Representatives
Representative Jeanette Mott Oxford, Missouri House of Representatives
Representative Jamilah Nasheed, Missouri House of Representatives
Representative Connie "LaJoyce" Johnson, Missouri House of Representatives
Representative Robin Wright Jones, Missouri House of Representatives
Representative Rachel Storch, Missouri House of Representatives
Representative Michael Vogt, Missouri House of Representatives
Representative Michael Daus, Missouri House of Representatives
Representative Regina Walsh, Missouri House of Representatives
Representative John L. Bowman, Missouri House of Representatives
Representative Esther Haywood, Missouri House of Representatives
Representative Maria Chappelle-Nadal, Missouri House of Representatives
Representative Margaret Donnelly, Missouri House of Representatives
Representative Tony George, Missouri House of Representatives
Representative Bruce Darrough, Missouri House of Representatives
Representative Michael George Corcoran, Missouri House of Representatives
Representative Clint Zweifel Missouri House of Representatives
Representative Theodore Hoskins, Missouri House of Representatives
Representative Juanita Head Walton, Missouri House of Representatives
Representative Sam Page, Missouri House of Representatives
Representative Jake Zimmerman, Missouri House of Representatives
Representative Allen Icet, Missouri House of Representatives
Representative Jim Lembke, Missouri House of Representatives
Representative Jane Cunningham, Missouri House of Representatives
Representative Scott Muschany, Missouri House of Representatives
Representative Neal C. St. Onge, Missouri House of Representatives
Representative Timothy W. Jones, Missouri House of Representatives
Representative Sam Komo, Missouri House of Representatives
Representative Kathlyn Fares, Missouri House of Representatives
Representative Dr. Charles R. Portwood, Missouri House of Representatives
Representative Dwight Scharnhorst, Missouri House of Representatives
Representative Jim Avery, Missouri House of Representatives
Representative Patricia M. Yaeger, Missouri House of Representatives
Representative Walt Bivins, Missouri House of Representatives
Representative Sue Schoemehl, Missouri House of Representatives
Representative Tim Meadows, Missouri House of Representatives
Representative Jeff Roorda, Missouri House of Representatives

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Representative Ron Casey, Missouri House of Representatives
Representative Joe Fallert, Missouri House of Representatives
Representative Michael Frame, Missouri House of Representatives
Representative Thomas Villa, Missouri House of Representatives
Representative Kevin Trekeld, Missouri House of Representatives
Representative Belinda Harris, Missouri House of Representatives
Representative Michael Spreng, Missouri House of Representatives
Representative Albert Joseph Liese, Missouri House of Representatives
Representative Rick Stream, Missouri House of Representatives
Honorable Francis G. Slay, City of St. Louis Mayor
Mr. Steve Ehlmann, St. Charles County Executive
Mr. Doyle Childers, Director, Department of Natural Resources
Mr. Jim McNichols, Legislative Liaison, Department Of Natural Resources
Mr. Daniel R. Schuette, Director, Division of Environmental Quality
Ms. LaVerne Brondel, Director, Division of Administrative Support
Mr. Ed Schneider, Director, Internal Audit
Ms. Leanne Tippett Mosby, Deputy Director, Division of Environmental Quality
Ms. Linda Jaegers, Assistant to Division Director, Division of Environmental Quality
Ms. Rachel Burkemper, Solid Waste Advisory Board Chair
Mr. David Berger, Planner, Region L- St. Louis-Jefferson SWMD
Mr. Robert Wagner, Executive Board Member, Region L
Mr. Kenneth D. Yost, Executive Board Member, Region L
Ms. Janet Williams, Executive Board Member, Region L
Mr. Robert Conner, Executive Board Member, Region L
Ms. Linda Primer, Executive Board Member, Region L
Ms. Jean Ponzi, Executive Board Member, Region L
Ms. Pat Eby, Executive Board Member, Region L
Mr. Jerry Brown, Executive Board Member, Region L
Ms. Kara Dunnam, Executive Board Member, Region L
Ms. Wendy Prakop, Executive Board Member, Region L