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STATE OF MISSOURI  
**DEPARTMENT OF NATURAL RESOURCES**

Matt Blunt, Governor • Doyle Childers, Director

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APR 2 2007

CERTIFIED MAIL # 7005 2570 0002 1585 5206  
RETURN RECEIPT REQUESTED

Mr. Gary L. Collins  
Region P-South Central Solid Waste Management District  
5436 Highway 17  
Eunice, MO 65468

Dear Mr. Collins:

The Solid Waste Management Program (SWMP) recently received the final Independent Accountants' Report of your district conducted by Casey and Company, L.L.C.

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 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 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.

I would like to point out that Finding 5 of this report is based on the current regulation. The resolution could change based on the outcome of the current rulemaking process on revisions to the district grant rule.

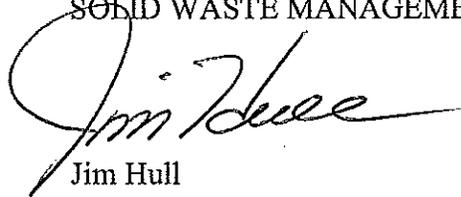
Mr. Gary L. Collins  
Page Two

If necessary a meeting with district and SWMP personnel could be scheduled to reach a final resolution of the audit findings after SWMP receives your written comments regarding the recommended actions. The meeting date would be set based on availability of all participants. A telephone conference could be arranged in lieu of traveling.

Please do not hesitate to contact Mr. Dennis Hansen or Ms. Kim Tschirgi 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: Ms. Lynda Roehl, Planner, Region P-South Central Solid Waste Management District  
Mr. Daniel R. Schuette, Director, Division of Environmental Quality  
Ms. LaVerne Brondel, Director, Division of Administrative Support  
Ms. Leanne Tippett-Mosby, Deputy Director, Division of Environmental Quality  
Mr. Ed Schneider, Director, Internal Audit