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STATE OF MISSOURI
DEPARTMENT OF NATURAL RESOURCES

Matt Blunt, Governor • Doyle Childers, Director

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JUL 11 2007

Mr. William Kennon
Region Q-Ozark Foothills Regional Solid Waste Management District
100 Courthouse Square, Suite 2
Doniphan, MO 63935

Dear Mr. Kennon:

The Solid Waste Management Program (SWMP) recently received the final Independent Accountants' Report of your district conducted by Marvin Wilson, CPA, LLC.

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.

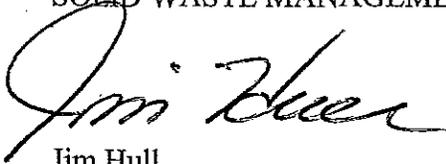
If necessary a meeting with district and SWMP personnel could be scheduled to reach a final resolution of the audit findings after SWMP receives your written comments regarding the recommended actions. The meeting date would be set based on availability of all participants. A telephone conference could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

Mr. William Kennon
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Please do not hesitate to contact Ms. Brenda Ardrey 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

A handwritten signature in cursive script that reads "Jim Hull".

Jim Hull
Director

JH:ktk

Enclosure

- c: Mr. Daniel R. Schuette, Director, Division of Environmental Quality
- Ms. LaVerne Brondel, Director, Division of Administrative Support
- Mr. Ed Schneider, Director, Internal Audit, Department of Natural Resources
- Ms. Leanne Tippett-Mosby, Deputy Director, Division of Environmental Quality
- Ms. Rachel Burkemper, Chair, Solid Waste Advisory Board
- Mr. Greg Batson, Planner, Region Q-Ozark Foothills Regional Solid Waste Management District