



## DEPARTMENT OF NATURAL RESOURCES

January 24, 2008

Mr. Stanley J. Salva  
Region E - Mid-America Regional Council SWMD  
103 S. Sterling  
Sugar Creek, MO 64054

Dear Mr. Salva:

The Solid Waste Management Program (SWMP) recently received the final Independent Accountant's Report Applying Agreed-upon Procedures of your district conducted by McBride, Lock & Associates of Kansas City. The performance audit of Region E was completed in accordance with 260.325.10, RSMo.

We have reviewed the findings made by the accounting firm and the district's responses to those findings. We have prepared a list of recommended 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 accountants' 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 including recommendations to reach resolution 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.

After SWMP receives your written comments regarding the recommended actions, if needed a meeting or teleconference with district and SWMP personnel can be scheduled to reach a final resolution of the audit findings. The meeting date would be set based on availability of all participants.

Please do not hesitate to contact Mr. Bruce Tylke 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

ORIGINAL SIGNED BY JIM HULL

Jim Hull  
Director

JH:bab

Enclosure

c: Senator Luann Ridgeway, Missouri Senate  
Senator Charles W. Shields, Missouri Senate  
Senator Bill Stouffer, Missouri Senate  
Representative Martin T. Rucker, Missouri House of Representatives  
Representative Jason Brown, Missouri House of Representatives  
Representative Trent Skaggs, Missouri House of Representatives  
Representative Jason Grill, Missouri House of Representatives  
Representative Jerry Nolte, Missouri House of Representatives  
Representative Timothy Flook, Missouri House of Representatives  
Representative Doug Ervin, Missouri House of Representatives  
Representative Bob Nance, Missouri House of Representatives  
Representative Mike Talboy, Missouri House of Representatives  
Representative Ryan Silvey, Missouri House of Representatives  
Representative Beth Low, Missouri House of Representatives  
Representative John P. Burnett, Missouri House of Representatives  
Representative Shalonn "KiKi" Curls, Missouri House of Representatives  
Representative Leonard Hughes, Missouri House of Representatives  
Representative Craig C. Bland, Missouri House of Representatives  
Representative Jenee' M. Lowe, Missouri House of Representatives  
Representative Jason R. Holsman, Missouri House of Representatives  
Representative Kate Meiners, Missouri House of Representatives  
Representative Jeff Grisamore, Missouri House of Representatives

Representative Will Kraus, Missouri House of Representatives  
Representative Terry Young, Missouri House of Representatives  
Representative Michael R. Brown, Missouri House of Representatives  
Representative Ray Salva, Missouri House of Representatives  
c: Representative Paul LeVota, Missouri House of Representatives  
Representative Curt Dougherty, Missouri House of Representatives  
Representative Gary Dusenberg, Missouri House of Representatives  
Representative Bryan Pratt, Missouri House of Representatives  
Representative Brian Yates, Missouri House of Representatives  
Representative Shannon Cooper, Missouri House of Representatives  
Representative Michael McGhee, Missouri House of Representatives  
Representative Brian Baker, Missouri House of Representatives  
Representative Luke Scavuzzo, Missouri House of Representatives  
Mr. Jim McNichols, Legislative Liaison, Department of Natural Resources  
Ms. Leanne Tippett Mosby, Deputy Director, Division of Environmental Quality  
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environment Quality  
Ms. Lisa Danbury, Planner, Region E – Solid Waste Management District  
Kansas City Regional Office