



CERTIFIED MAIL # 7007 0710 0002 2053 5070
RETURN RECEIPT REQUESTED

Mr. Ron Clow
Region M – Solid Waste Management District
110 S. Ash
Nevada, MO 64772

Dear Mr. Clow:

The Solid Waste Management Program (SWMP) received the final Independent Accountant's Report Applying Agreed-upon Procedures of your district conducted by McBride, Lock & Associates of Kansas City, Missouri on February 27, 2008. The performance audit of Region M 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 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: Senator Delbert Scott, Missouri Senate
Senator Chris Koster, Missouri Senate
Senator Gary Nodler, Missouri Senate
Senator Jack Goodman, Missouri Senate
Representative Barney Joe Fisher, Missouri House of Representatives
Representative Edgar G. H. Emery, Missouri House of Representatives
Representative Steve Hunter, Missouri House of Representatives
Representative Bryan P. Stevenson, Missouri House of Representatives
Representative Ron Richard, Missouri House of Representatives
Representative Kevin Wilson, Missouri House of Representatives
Representative Marilyn Ruestman, 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
Mr. Ed Schneider, Director, Internal Audit Program
Mr. Craig Jones, Planner, Region M - Solid Waste Management District
Southwest Regional Office