



Jeremiah W. (Jay) Nixon, Governor • Sara Parker Pauley, Director

## DEPARTMENT OF NATURAL RESOURCES

[www.dnr.mo.gov](http://www.dnr.mo.gov)

**FEB 25 2013**

Mr. Gary Collins  
Route 1, Box 4030  
Dora, MO 65637

Dear Mr. Collins:

The Solid Waste Management Program (SWMP) is providing a copy of the final Independent Auditors' Report of the performance audit of South Central Solid Waste Management District – Region P for the years ended June 30, 2009, 2010, and 2011, conducted by Casey-Beard-Boehmer PC of Columbia, Missouri and requesting follow-up on the audit findings and questioned costs. The performance audit of Region P was completed in accordance with 260.325.10, RSMo.

The report includes nine findings, auditor's recommendations for corrective action and Region P's responses. Six of the nine findings, Findings #2, #3, #4, #6, #8 and #9 are considered significant and require immediate corrective actions. Region P's responses contained in the audit report describe the actions planned or taken to address the findings and recommendations. However, additional corrective action is warranted and detailed information can be found in the enclosed audit report and performance audit resolution document related to these findings.

All findings remain open until the District completes actions on each and the SWMP is notified in writing and has evaluated the action taken. The district's written notification and appropriate documentation to support corrective action was taken should be submitted based upon the dates included in the SWMP's response to the findings contained within the performance audit resolution document.

This communication serves as notice to the District's Executive Board that failure by the District to provide documentation of compliance with the requirements detailed within the resolution document by September 1, 2013 will result in funding to the District being withheld beginning on October 1, 2013 until compliance is achieved.

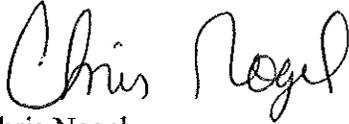
The performance audit process is one of the tools we use to fulfill our responsibility to fully account for the use of state resources, past and present. We are committed to working cooperatively with you to address the audit issues and view the audit process as a constructive method of evaluating your District's operational and grant procedures to identify areas where improvements may be needed. We are confident that you will make or have made tangible progress to resolve all audit issues and to establish procedures to prevent future problems.

Mr. Collins  
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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



Chris Nagel  
Director

CN:bam

Enclosures

c: Ms. Lynda Roehl, South Central SWMD, District Coordinator  
Ms. Linda Jaegers, Division of Environmental Quality, Fiscal and Administrative  
Manager  
Ms. Brenda Ardrey, SWMP, Operations Sections Chief