



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

DEPARTMENT OF NATURAL RESOURCES

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FEB 25 2013

Mr. Michael J. Shaw
Region E - Mid-America Regional Council Solid Waste Management District
414 East 12th Street, City Hall 23rd Floor
Kansas City, MO 64106

Dear Mr. Shaw:

The Solid Waste Management Program (SWMP) is providing a copy of the final Independent Auditors' Report of the performance audit of Mid-America Regional Council Solid Waste Management District – Region E for the years ended December 2009, 2010, and 2011, conducted by DSWA Certified Public Accountants, PC of Kansas City, Missouri and requesting follow-up on certain findings. The performance audit of Region E was completed in accordance with 260.325.10, RSMo.

The report includes twelve findings, auditor's recommendations for corrective action, and Region E's responses. Region E responses describe the actions planned or taken to address the findings and recommendations. The District corrective actions planned or taken are considered responsive to nine recommendations, partially responsive to two recommendations and nonresponsive to one recommendation. Detailed information can be found in the enclosed audit report and performance audit resolution document.

As a result of the District actions already taken, findings #5 and #11 are closed. All other findings will remain open until the District completes action on each recommendation and the SWMP is notified in writing and has evaluated the action taken. The district written notification and appropriate documentation to support corrective action was taken should be submitted to the SWMP within 60 days of the date of this letter.

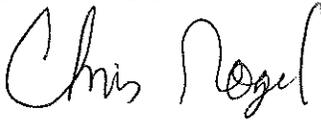
The performance audit process is one of the tools we use to fulfill our responsibility to fully account for the use of state resources, past and present. We are committed to working cooperatively with you to address the audit issues and view the audit process as a constructive method of evaluating your 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. Shaw
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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

Enclosure

- c: Ms. Lisa Daniels, MARC SWMD, Planner
Ms. Linda Jaegers, Division of Environmental Quality, Fiscal and Administrative
Manager
Ms. Brenda Ardrey, SWMP, Operations Sections Chief