



OCTOBER 27, 2008

Mr. M.L. Cauthon III  
Region H - Mid-Missouri Solid Waste Management District  
1200 Locust  
Boonville, MO 65233

Dear Mr. Cauthon:

The Solid Waste Management Program (SWMP) recently received the final Independent Accountant's Report Applying Agreed-upon Procedures of your district conducted by Casey and Company, L.L.C. of Columbia. The performance audit of Region H 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.

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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

ORIGINAL SIGNED BY JIM HULL

Jim Hull  
Director

JH:bab

Enclosure

c: Senator Carl Vogel, Missouri Senate  
Senator Frank Barnitz, Missouri Senate  
Senator Wes Shoemyer, Missouri Senate  
Senator Chuck Graham, Missouri Senate  
Senator Bill Stouffer, Missouri Senate  
Representative Paul Quinn, Missouri House of Representatives  
Representative Terry L Witte, Missouri House of Representatives  
Representative Danielle Moore, Missouri House of Representatives  
Representative Steve Hobbs, Missouri House of Representatives  
Representative Jeff Harris, Missouri House of Representatives  
Representative Edward Robb, Missouri House of Representatives  
Representative Judy Baker, Missouri House of Representatives  
Representative Tom Loehner, Missouri House of Representatives  
Representative Mark J. Bruns, Missouri House of Representatives  
Representative Bill Deeken, Missouri House of Representatives  
Representative Rodney Schad, Missouri House of Representatives  
Representative Kenneth Jones, Missouri House of Representatives  
Mr. Jim McNichols, Legislative Liaison, Department of Natural Resources  
Ms. Leanne Tippet Mosby, Deputy Director, Division of Environmental Quality  
Ms. Linda Jaegers, Fiscal & Admin. Manager, Division of Environment Quality  
Ms. Cindy Jolly, Planner, Region H – Mid-Missouri SWMD  
Northeast Regional Office