



Jeremiah W. (Jay) Nixon, Governor • Harry D. Bozoian, Director

DEPARTMENT OF NATURAL RESOURCES

dnr.mo.gov

JAN 06 2017

Mr. Mark Thompson, Chairperson
Region C- Northeast Missouri Solid Waste Management District
106 W. Washington
Kirksville, MO 63501

Mr. Thompson:

The Missouri Department of Natural Resources' Solid Waste Management Program (SWMP) has completed the desk review of the financial statement of Northeast Missouri Solid Waste Management District – Region C (District), conducted by John W. Gillum, CPA, LLC, of Kirksville, Missouri for the years ended June 30, 2014 and June 30, 2015.

The purpose of this desk review was to determine whether the financial audit report met applicable standards and requirements. SWMP General Terms and Conditions require the District's audit be submitted within 180 days of the close of the District's fiscal year. The audit was late, being received on April 15, 2016 with a due date of December 30, 2015. The financial audit contained an unqualified opinion with no reported current year findings and no questioned costs.

We appreciate your efforts in fulfilling the audit reporting requirements. If you have any questions or concerns please contact Ms. Debbie Ickes at (573) 526-3937 or by email at debbie.ickes@dnr.mo.gov.

Sincerely,

Solid Waste Management Program

Jeffrey T. Heisler, Chief
Operations Section

Enclosure

c: Ms. Sue Morton, Planner, Region C – Northeast Missouri Solid Waste Management District