



Missouri Department of dnr.mo.gov

# NATURAL RESOURCES

Michael L. Parson, Governor

Carol S. Comer, Director

August 28, 2019

Mr. Mark Thompson  
Northeast SWMD  
106 W. Washington  
Kirksville, MO 63501

Dear Mr. Thompson:

The Missouri Department of Natural Resources' Waste Management Program (WMP) has received the final Independent Auditors' Report Performance Audit of Region C- Northeast Solid Waste Management District (District), conducted by Missouri Department of Natural Resources Internal Audit Program of Jefferson City, Missouri. The performance audit of District "C" was completed in accordance with 260.325.9, Revised Statutes of Missouri.

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 WMP within 90 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.

After the WMP receives your written comments regarding the recommended actions, WMP will contact you to reach a final resolution of the audit findings.

We appreciate your assistance with these auditing efforts. If you have any questions, please contact Ms. Lauren Cole at Missouri Department of Natural Resources, Waste Management Program, P.O. Box 176, Jefferson City, MO 65102, by phone at 573-526-3843 or by email at [lauren.cole@dnr.mo.gov](mailto:lauren.cole@dnr.mo.gov).

Sincerely,

WASTE MANAGEMENT PROGRAM

Richard A. Kempker, Chief  
Operations Section

RK/dia

Enclosure

c: Ms. Lucinda Clubb, Northeast Solid Waste Management District



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**Performance Audit Follow-up  
Region C – Solid Waste Management District  
July 1, 2015 through June 30, 2017**

**1. Bank Reconciliations**

*Auditor Recommendation:*

The district must:

- Ensure someone independent of the payment process is completing the monthly bank reconciliations.
- Ensure the monthly bank reconciliations are reviewed and approved by the board.
- Ensure the monthly bank reconciliations and reviews are consistently notated with initials and dates.

*District Response:*

We agree with the recommendation. We will split the payment process and reconciliation duties to the best of our ability. We will sign the bank reconciliations during board meetings to note our review was completed.

*Waste Management Program (WMP) Response:*

WMP agrees with the auditor's recommendation.

*WMP Recommendation:*

WMP requests the District submit the next months reconciled bank statement to WMP to show the board signatures and date.

**2. Conflict of Interest Disclosure Forms**

*Auditor Recommendation:*

The district must ensure:

- The conflict of interest policy is consistently followed.
- The conflict of interest disclosure forms are completed and signed annually by all board and council members.
- The above-mentioned state law references are included in the conflict of interest policy and disclosure forms.

*District Response:*

We agree with the recommendations. The conflict of interest policy will be consistently followed. We printed and signed new conflict of interest forms during a board meeting.

*WMP Response:*

WMP agrees with the auditor's recommendation.

*WMP Recommendation:*

The District must submit to WMP a copy of the new signed conflict of interest form, within 90 days.

**3. Missouri Sunshine Law**

*Auditor Recommendation:*

The district must ensure:

- The address of meeting locations are included in the meeting minutes.
- The time meetings are opened and adjourned are included in the meeting minutes.
- The time and location of subsequent meetings are included in the meeting minutes.
- The date meeting notices are posted are notated.

*District Response:*

We agree with the recommendation. For future meetings, the above mentioned items will be included in the agenda and minutes.

*WMP Response:*

WMP agrees with the auditor's recommendation. The District must comply with all Sunshine Law requirements to ensure compliance.