



CITIZENS SUMMARY

Findings in the audit of the Mid-Missouri Solid Waste Management District, Region H

Background	The state is divided into 20 solid waste management districts which assist the Department of Natural Resources (DNR) in implementing the state's solid waste management plan. The Mid-Missouri Solid Waste Management District, Region H, was recognized by the DNR on December 4, 1991, and consists of eight counties: Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau, and Osage.
Findings	The district did not prepare accurate quarterly financial reports and reconcile these reports to the district accounting records. The cash balance reported on the June 30, 2012, quarterly report differed by \$8,230 from the total reconciled bank balances.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The Mid-Missouri Solid Waste Management District, Region H, did not receive any federal stimulus monies during the audit period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.