



CITIZENS SUMMARY

Findings in the audit of the South Central Solid Waste Management District, Region P

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 South Central Solid Waste Management District, Region P, was recognized by the DNR on February 2, 1992, and consists of seven counties: Douglas, Howell, Oregon, Ozark, Shannon, Texas, and Wright.
Related Parties and Payroll	The district did not obtain bids or enter into a written agreement for office space and storage rentals totaling \$4,800 annually paid to a business owned by the District Planner and her spouse. These payments along with reimbursements to this business for payments made to other vendors create the appearance of a conflict of interest. The district did not report on W-2 forms or withhold payroll taxes from compensation paid to some part-time workers.
Grant Withholdings	The district does not retain 15 percent of subgrantee funds subject to the completion of the project as directed by state regulation and DNR policy.
Quarterly Financial Reports	The district does not prepare accurate quarterly financial reports and reconcile these reports to the district accounting records and bank balances.

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

American Recovery and Reinvestment Act (Federal Stimulus)	The South Central Solid Waste Management District, Region P, 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.