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NICOLE GALLOWAY, CPA
Missouri State Auditor

April 28, 2021

Mayor Denton Kooyman
City of Malden
201 South Madison
Malden, MO 63863

Mayor Kooyman,

The Missouri State Auditor's Office is in receipt of Resolution 2021-01, dated April 19, 2021, requesting the Missouri State Auditor to conduct an audit of the Dunklin County Sewer District due to concerns over financial practices. The State Auditor has agreed to perform the audit.

We will contact city officials in advance of the audit to discuss the details of the audit process and schedule an entrance conference. As in any audit performed by the State Auditor's Office, concerns expressed to us will be considered; however, the scope of the audit will be determined by us.

If you have any questions or if further information regarding the Dunklin County Sewer District comes to your attention, please do not hesitate to contact me at 573-751-4213.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kelly Davis".

Kelly Davis, CPA, CFE
Assistant Director of Audits

RESOLUTION No: 2021-01

A RESOLUTION OF REORGANIZED SEWER DISTRICT #1 OF DUNKLIN COUNTY, MISSOURI REQUESTING AN AUDIT OF THE DISTRICT'S FINANCES BE CONDUCTED BY THE OFFICE OF THE STATE AUDITOR FOR THE STATE OF MISSOURI

WHEREAS, on or about March 5, 2021, the City of Malden, Missouri was appointed Receiver of and for Reorganized Sewer District #1 of Dunklin County, Missouri by Order of the Circuit Court of Dunklin County, Missouri in cause number 21DU-CC00015 to "have exclusive possession and control over all assets of the District and operations of the District," and act as the governing body of the District; and

WHEREAS, following a review of its accounts and financial records and inquiring of its customers, the Governing Body of the District has determined that it is in the best interest of the District that an audit be performed by the Missouri State Auditor's Office for the purpose of determining whether there has been proper fiscal, budgetary and procurement policies and procedures for internal operations; and conformity and compliance with existing fiscal, budgetary, and procurement policies and procedures and to ensure that they do not contradict or conflict with State law or regulations; and compliance with governmental best practices in the financial management of fiscal, budgetary, and procurement policies and procedures and identification of areas of improvement as needed; and

WHEREAS, the Governing Body of the District desires the Missouri State Auditor to conduct the audit in as expeditious a manner as possible and to prepare a written report noting findings, recommendations, and conclusions; now therefore,

BE IT RESOLVED BY THE GOVERNING BODY OF REORGANIZED SEWER DISTRICT #1 OF DUNKLIN COUNTY, MISSOURI AS FOLLOWS:

Reorganized Sewer District #1 of Dunklin County, Missouri hereby requests that the Missouri State Auditor conduct a comprehensive audit of the District's finances in accordance with this Resolution.

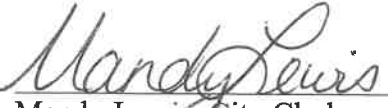
Adopted by Reorganized Sewer District #1 of Dunklin County, Missouri this 19th day of April, 2021.

BY: City of Malden, Missouri, in its capacity as Governing Body of Reorganized Sewer District #1 of Dunklin County, Missouri



Denton Kooyman, Mayor

Attest:



Mandy Lewis, City Clerk