

Office of Superintendent of Schools  
Board Meeting of December 8, 1999

November 23, 1999

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: KPMG LLP'S AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, MANAGEMENT LETTER, JUNE 30, 1999**

**STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES**

In accordance with the yearly external audit process of the school system's financial statements, KPMG LLP has issued The School Board of Miami-Dade County, Florida, Management Letter, June 30, 1999. It includes the external auditors' findings and recommendations noted during their audit, and the administrative staff responses.

In accordance with procedures for the Office of Management and Compliance Audits, the KPMG LLP's Audit Report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 1999, is submitted to the School Board. The School Board Audit Committee reviewed this report and the administrative staff responses at its November 30, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 6, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file KPMG LLP's Audit Report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 1999.

CC:GB:mej