

Office of Superintendent of Schools  
Board Meeting of December 12, 2001

November 28, 2001

Merrett R. Stierheim, Superintendent of Schools

**SUBJECT: KPMG LLP'S AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-  
DADE COUNTY, FLORIDA, MANAGEMENT LETTER, JUNE 30, 2001**

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, 2001. There were no findings this year by the external auditors, but the report includes a follow-up to findings from prior years.

In accordance with the procedures for the Office of Management and Compliance Audits, KPMG LLP's Audit Report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2001, is submitted to the School Board. The School Board Audit Committee reviewed this report at its November 27, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 5, 2001.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and 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, 2001.

MRS/GB:wvd

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