

Office of Superintendent of Schools
Board Meeting of March 17, 2004

March 3, 2004

Mayco Villafaña, Chief Communications Officer

SUBJECT: ERNST & YOUNG LLP'S AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, MANAGEMENT LETTER, JUNE 30, 2003

In accordance with the yearly external audit of the school system's financial statements, Ernst & Young LLP has issued The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2003. It includes the external auditor's findings and recommendations, as well as the administrative staff's responses.

In accordance with the procedures for the Office of Management and Compliance Audits, Ernst & Young LLP's audit report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2003, is submitted to the School Board. The School Board Audit Committee will review this report at its March 16, 2004 meeting. Because of timeline requirements, it will submit its recommendations to the School Board and to the superintendent of schools on March 16, 2004.

Copies of this report will be distributed to School 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 Ernst & Young LLP's audit report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2003.

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