

Office of Superintendent of Schools
Board Meeting of December 15, 2004

December 7, 2004

Office of Management and Compliance Audits
Allen M. Vann, Chief Auditor

SUBJECT: ERNST & YOUNG LLPs AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, MANAGEMENT LETTER, YEAR ENDED JUNE 30, 2004

In conjunction with the yearly external audit of the school system's financial statements, Ernst & Young LLP has issued the above-captioned report. The report includes the external auditor's findings and recommendations, as well as management's responses.

In accordance with the procedures for the Office of Management and Compliance Audits, Ernst & Young LLPs audit report: The School Board of Miami-Dade County, Florida, Management Letter, Year Ended June 30, 2004, has been reviewed by the School Board Audit Committee at its December 7, 2004 meeting and the Committee will submit its recommendations to the School Board for its December 15, 2004 meeting.

Copies of this report have been 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 LLPs audit report: The School Board of Miami-Dade County, Florida, Management Letter, Year Ended June 30, 2004.

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G-3