

Office of Superintendent of Schools
Board Meeting of December 14, 2005

December 8, 2005

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

**SUBJECT: ERNST & YOUNG LLP's, MANAGEMENT LETTER, FOR
THE FISCAL YEAR ENDED JUNE 30, 2005**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL
RELATIONS**

In conjunction with the yearly external audit of the school system's financial statements, Ernst & Young LLP's issued the above-captioned management letter. The report includes only one recommendation for implementation of best practices for public sector entities, as well as management's responses.

The School Board Audit Committee reviewed this report at its December 7, 2005 meeting, and recommended forwarding the report to the School Board.

} Revised

Copies of this report will be distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Ernst & Young LLP's Management Letter for the Fiscal Year Ended June 30, 2005.

**REVISED
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