

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

November 30, 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 will issue the above-captioned management letter. The report includes the external auditor's findings and recommendations, as well as management's responses.

The Management Letter will be reviewed by the School Board Audit Committee at its December 7, 2005 meeting.

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.

AMV:em

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