

Office of Superintendent of Schools
Board Meeting of December 13, 2006

December 4, 2006

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

**SUBJECT: MANAGEMENT LETTER FOR THE FISCAL YEAR ENDED JUNE
 30, 2006**

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 recommends developing a formal implementation plan to recognize future post-employment benefits. Management plans to fully implement the recommendations.

The School Board Audit Committee will review this report at its December 5, 2006 meeting and will forward its recommendation to the School Board on or before December 13, 2006.

Copies of this report will be distributed and will be 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, 2006.

AMV:la

E-87