

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

SUBJECT: ERNST & YOUNG, LLP's AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, SINGLE AUDIT REPORT (IN ACCORDANCE WITH OMB CIRCULAR A-133) YEAR ENDED JUNE 30, 2006

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL CONTROLS AND OPERATIONAL EFFICIENCY

The School Board Audit Committee reviewed this report at its January 30, 2007 meeting and recommended transmitting to the School Board. Ernst & Young, LLP expressed an unqualified opinion and concluded that there were no material weaknesses or reportable conditions involving the financial statements or internal control over financial reporting, in relation to the administration of federal financial assistance programs. There were two minor observations relative to student eligibility and performance standards grant. The administration has provided responses and developed corrective action plans.

Copies of this report have been 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 Audit Report: The School Board of Miami-Dade County, Florida, Single Audit Report (In Accordance With OMB Circular A-133) Year Ended June 30, 2006.