

Office of Superintendent of Schools  
Board Meeting of December 13, 2000

November 29, 2000

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: KPMG LLP'S AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, MANAGEMENT LETTER, JUNE 30, 2000**

In accordance with the yearly external audit of the school system's financial statements, KPMG LLP has issued The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2000. It includes the external auditors' findings and recommendations, and the administrative staff responses.

In accordance with the procedures for the Office of Management and Compliance Audits, the KPMG LLP's Audit Report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2000, is submitted to the School Board. The School Board Audit Committee reviewed this report and the administrative staff responses at its November 28, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 8, 2000.

Copies of this report will be distributed to 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 KPMG LLP's Audit Report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2000.

CC:GB:wvd