

Office of Superintendent of Schools
Board Meeting of December 12, 2002

November 25, 2002

Paul R. Philip, Chief of Staff

**SUBJECT: KPMG LLP'S AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-
DADE COUNTY, FLORIDA, MANAGEMENT LETTER, JUNE 30, 2002**

In accordance with the yearly external audit process of the school system's financial statements, KPMG LLP has issued The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2002. It includes the external auditor's findings and recommendations, as well as the administrative staff responses.

In accordance with the procedures for the Office of Management and Compliance Audits, KPMG LLP's Audit Report: The School Board of Miami-Dade County, Florida, Management Letter, June 30, 2002, is submitted to the School Board. The School Board Audit Committee will review this report at its November 26, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 4, 2002.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and 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, 2002.

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