



MIAMI-DADE COUNTY, FLORIDA

Supplement to Management Letter in Accordance with the
Rules of the Auditor General of the State of Florida

September 30, 2007



KPMG LLP
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**Supplement to Management Letter in Accordance with the
Rules of the Auditor General of the State of Florida**

The Honorable Mayor, and Chairperson and Members of
the Board of County Commissioners
Miami-Dade County, Florida:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida as of and for the year ended September 30, 2007, which collectively comprise Miami-Dade County's basic financial statements, and have issued our report thereon dated August 13, 2008. Our report was modified to include a reference to other auditors. Further, our report was modified to refer to the report of the other auditor of the financial statements of the Miami-Dade Housing Agency, which expressed an adverse opinion on the Miami-Dade Housing Agency – Other Housing Programs Fund and the Miami-Dade Housing Agency – Public Housing Division Enterprise Fund because the Miami-Dade Housing Agency did not maintain adequate accounting records to support the amounts recorded in the respective financial statements. In the opinion of the other auditor, because of the inadequacy of the accounting records, the financial statements of the Miami-Dade Housing Agency – Other Housing Programs Fund and the Miami-Dade Housing Agency – Public Housing Division Enterprise Fund do not present fairly, the financial position of the Miami-Dade Housing Agency – Other Housing Programs fund and the Miami-Dade Housing Agency – Public Housing Division Enterprise Fund as of September 30, 2007 or the changes in its financial position, or where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles. As a result of the departure from U.S. generally accepted accounting principles of the Miami-Dade Housing Agency – Other Housing Programs fund and the Miami-Dade Housing Agency – Public Housing Division Enterprise Fund, our report expressed a qualified opinion on Miami-Dade County, Florida's governmental activities and aggregate remaining fund information. Moreover, our report was modified to emphasize the restatement of the respective net assets and fund balances as of October 1, 2006 of the governmental activities, business-type activities, and the aggregate remaining fund information of Miami-Dade County, Florida

We have also issued a management letter in accordance with the *Rules of the Auditor General of the State of Florida* dated August 13, 2008.

Subsequent to the issuance of the management letter, the County filed the financial report for fiscal year 2007 with the State of Florida Department of Financial Services pursuant to *Florida Statutes* Section 218.32(1)(a). Based on our review of the financial information contained in this report, no material differences were found in comparing this information to the basic financial statements for the year ended September 30, 2007.



This report is intended solely for the information and use of the Honorable Mayor, Chairperson and members of the Board of County Commissioners, and the Auditor General of the State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

November 21, 2008
Certified Public Accountants