



450 East Las Olas Boulevard
Fort Lauderdale, FL 33301

Telephone 954 524 6000
Fax 954 462 4765

Independent Auditors' Report

To the Board of County Commissioners
and the Constitutional Officers of
Broward County, Florida:

We have audited the general purpose financial statements of Broward County, Florida as of and for the year ended September 30, 1999, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of Broward County, Florida. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Broward County, Florida, as of September 30, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 2 to the general purpose financial statements, Broward County, Florida changed its accounting method of recognizing revenue for passenger facility charges.

The year 2000 supplementary information which follows the notes to the accompanying financial statements is not a required part of the general purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the nature

of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that Broward County, Florida is or will become year 2000 compliant, that Broward County, Florida's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Broward County, Florida does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 1999 on our consideration of Broward County, Florida's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG LLP

December 17, 1999



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