

Report of Certified Public Accountants

To the Board of County Commissioners
of Broward County, Florida

We have audited the accompanying general-purpose financial statements of Broward County, Florida (the County) as of and for the year ended September 30, 2001, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Supervisor of Elections Office, Property Appraiser's Office, and Clerk of the Circuit and County Courts, collectively referred to as the constitutional officers of the County, and the Housing Finance Authority and the Health Facilities Authority, collectively referred to as the component units of the County, whose statements reflect total assets of \$25,425,134 for constitutional officers and \$18,617,000 for component units as of September 30, 2001, and total revenues of \$36,137,478 for constitutional officers and \$4,739,000 for component units for the year ended September 30, 2001. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to data included for the County's Supervisor of Elections Office, Property Appraiser's Office, Clerk of the Circuit and County Courts, the Housing Finance Authority, and the Health Facilities Authority, is based solely on the reports of other auditors.

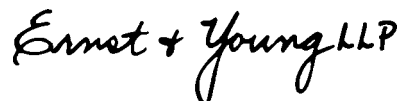
We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform 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 and the reports of other auditors provides a reasonable basis for our opinion.

As disclosed in Note 14 to the accompanying general-purpose financial statements, in fiscal year 2001 the County changed its method of accounting for capital contributions to comply with GASB 33 - "Accounting and Financial Reporting for Nonexchange Transactions."

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Broward County, as of September 30, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County taken as a whole. The combining and individual fund and account group financial statements and schedules, as 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 the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole. The statistical section has not been subjected to the procedures applied in the audit of the general-purpose financial statements and, accordingly, we express no opinion on it.



December 21, 2001