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INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS

To the Board of Directors
Central Charter School
(a division of Assistance Unlimited, Inc.)
Lauderdale Lakes, Florida

This letter is written in connection with our audit of the basic financial statements of Central Charter School (a division of Assistance Unlimited, Inc. and a component unit of the School Board of Broward County), as of and for the year ended June 30, 2008. The purpose of this letter is to communicate to you any comments and recommendations and to comply with the requirements of Chapter 10.850, Rules of the Auditor General, Rule 10.854(1)(d).

The following statements relate to requirements of the Auditor General:

1. There were no inaccuracies, irregularities, shortages, defalcations, fraud, and/or violations of laws, rules, regulations or contractual provisions reported for the preceding audit.
2. There were recommendations made relating to the preceding audit and their status is listed on page 29.
3. There were recommendations to improve the School's financial management and they are listed on the schedule of findings on pages 29 and 30.
4. There were no violations of laws, rules, regulations or contractual provisions discovered during our audit.
5. There were no illegal or improper expenditures discovered within the scope of the financial audit which may or may not materially affect the basic financial statements.
6. There were no other matters requiring correction which may or may not materially affect the basic financial statements reported on, including, but not limited to: improper or inadequate accounting procedures, failures to properly record financial transactions, or other inaccuracies, shortages, defalcations and instances of fraud or other reportable conditions, except for those listed in the schedule of findings on pages 29 and 30.
7. As required by the Rules of the Auditor General (Section 10.854(1)(d)2), a statement must be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Central Charter School

8. Pursuant to Sections 10.854(1)(e)7, Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Central Charter School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

This report is intended solely for the information and use of the School's management, the Board of Directors, the Auditor General of the State of Florida, and the School Board of Broward County, and is not intended to be and should not be used by anyone other than these specified parties.

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Fort Lauderdale, Florida
September 30, 2008