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INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS

To the Board of Directors
North Broward Academy of Excellence
A Department of the Renaissance Charter School, Inc.
North Lauderdale, Florida

This letter is written in connection with our audit of the basic financial statements of North Broward Academy of Excellence (the "School"), a component unit of the School Board of Broward County, Florida and a Department of The Renaissance Charter School, Inc., 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 or regulations.
2. There were no recommendations made relating to the preceding audit.
3. There were no recommendations to improve the School's financial management, accounting procedures, and internal controls that were considered significant deficiencies. There were two recommendations, not considered to be significant deficiencies, reported in a separate letter dated September 30, 2008.
4. There were no violations of laws, rules, regulations, and 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 significant deficiencies or material weaknesses.
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.

North Broward Academy of Excellence

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


KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida
September 30, 2008