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MANAGEMENT LETTER

To the Board Members of
The Center for Education, Training And Holistic Approaches, Inc.,
D/B/A Toussaint L'Ouverture High School for Arts and Social Justice
Delray Beach, Florida

Report on the Financial Statements

I have audited the financial statements of Theg Center for Education, Training and Holistic Approaches, Inc., Florida, D/B/A Toussaint L'Ouverture High School for Arts and Social Justice ("the School") as of and for the fiscal year ended June 30, 2018, and have issued my report thereon dated September 24, 2018.

Auditor's Responsibility

I conducted my audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.850, Rules of the Auditor General.

Other Reports and Schedules

I have issued my Independent Auditor's Report on Internal Control over Financial Report and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that I determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There was a finding and recommendation made in the preceding annual financial report.

During the fiscal year ended June 30, 2017, I had finding 2017-1, which stated that the School had a deteriorating financial condition because they had a fund deficit of \$111,622. They have reduced the deficit to \$9,180 for the current year ended June 30, 2018. Consequently, I have not reported such a finding for the current year. See the Financial Condition section of this letter.

Official Title

Section 10.854(1) (e)5., Rules of the Auditor General, requires the name or official title of the entity. The official title of the entity is The Center for Education, Training and Holistic Approaches, Inc.

MANAGEMENT LETTER
(Cont'd.)

Financial Condition

Section 10.854(1)(e)2, Rules of the Auditor General, requires that I report the results of my determination as to whether or not The Center for Education, Training and Holistic Approaches, Inc. has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s). In connection with my audit, I determined that The Center for Education, Training and Holistic Approaches, Inc. did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6a. and 10.855 (12), Rules of the Auditor General, I applied financial condition assessment procedures for The Center for Education, Training and Holistic Approaches, Inc. It is management responsibility to monitor The Center for Education, Training and Holistic Approaches, Inc.'s financial condition and my financial condition assessment was based in part on representations made by management and the review of financial information provided by management. While the School had a fund deficit as of the current year June 30, 2018, financial assessment procedures, which included reviewing subsequent financial statements, reflected a decrease in the fund deficit of \$86,843.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require that I report the results of my determination as to whether the Center for Education, Training and Holistic Approaches, Inc. maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with my audit, I determined that the Center for Education, Training and Holistic Approaches, Inc. maintained on its Web site the information specified in Section 1002.33(9) (p), Florida Statutes.

Other Matters

Section 10.854(1)(e)3., Rules of the Auditor General, requires that I address in the management letter any recommendations to improve financial management. In connection with my audit, I did not have any such recommendations.

Section 10.854(1)(e)4., Rules of the Auditor General, requires that I address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred that have an effect on the financial statements that is less than material but which warrants the attention of those charge with governance. In connection with my audit, I did not have any such findings.

MANAGEMENT LETTER
(Continued)

Purpose of this Letter

My management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management and Palm Beach County School District and is not intended to be and should not be used by anyone other than these specified parties.

Mark Escoffery, P.A.

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September 24, 2018