



KERBER, ROSE & ASSOCIATES, S.C.

Certified Public Accountants

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August 20, 2008

Board of Directors
Y.E.S., Inc.
Appleton, Wisconsin

To the Board of Directors:

We have performed various procedures that were agreed to between the Y.E.S., Inc. board and our firm. Our procedures included examining disbursements and receipts of Y.E.S., Inc. over the past several years. The following items are areas of concern which may warrant additional investigation.

1. Enclosed please find a listing of items (Exhibit 1) that appear to be personal in nature relating to telephone, dues and internet charges. We could not fully determine which ones were personal due to the lack of invoices documenting the expense. There were limited invoices available which documented the expense which paid for telephone service for 920-734-4428 which is a number other than the corporate telephone number. The items that were determined to be personal have that indicated behind the expense category and total \$1,006.66.
2. Exhibit 2 is a listing of disbursements to individuals associated with Y.E.S., Inc. for which the Board did not authorize the expense or if there was an authorization it was for an amount which was different than what was disbursed.
3. The third exhibit contains a listing of disbursements for which there was no documentation in the form of an invoice verifying the expense was in fact incurred on behalf of Y.E.S., Inc.
4. Exhibit 4 and 5 represent the activity in two accounts at Community First. Both indicate cash withdrawals and are noted with an asterisk.
5. The transactions that were recorded for the Wisconsin Missing Persons Fund are reflected on exhibit 6. It does not include a check which is reflected on exhibit 3 dated 3-3-07 for \$500. That same exhibit also reflects a check for \$1,000 on 7-10-06 which is not reflected. It would be prudent to obtain copies of the activity in this account as its activity has not been able to be verified.
6. Y.E.S., Inc. received a grant for a total of \$15,000 from Guardian which specified that the funds were to be used for computer purchases. Exhibit 7 reflects the transactions which occurred 30 days after the deposit of these funds. It is important to note that it appears as though the donor's wishes were not abided by.
7. Exhibit 8 contains the various copies of invoices that we were able to locate within the records which show equipment purchases. These items should be in the possession of Y.E.S., Inc. and reflected on the depreciation schedule of the organization.
8. A PayPal account was established on behalf of Y.E.S., Inc. No information has been obtained for this account; therefore, we would suggest obtaining copies of all activity occurring within this account.