

May 15, 2018

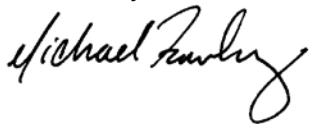
Sheck Cho, Executive Editor  
John Wiley & Sons, Inc.  
111 River Street  
Hoboken, NJ 07030-5774

Dear Mr. Cho:

It is my pleasure to notify you that on May 10, 2018, the National Peer Review Committee accepted the report on the most recent review of the quality control materials described in the following attachment and the system of development and maintenance of those materials.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Michael Fawley,  
Chair—National Peer Review Committee

cc: Vincent Gaudioso, CPA

John Wiley & Sons, Inc.

May 15, 2018

Attachment - List of Wiley Advantage Audit Materials Reviewed

<u>Module<sup>1</sup></u>	<u>Version</u>	
	<u>Audit, Review, Compilation or Preparation Program &amp; Planning Document in Microsoft Word<sup>2</sup></u>	<u>Trial Balance, Planning, Program and Completion Tabs in Wiley Advantage Audit Powered by AuditFile<sup>3</sup></u>
2018 Not-for-profit Audit	√	√
2018 Defined Contribution Plan Audit	√	√
2018 Limited Scope 401(k) Audit	√	√
2018 Defined Benefit Plan Audit	√	√
2018 Union Health/Welfare Audit	√	√
2018 Limited Scope 403(b) Audit	√	√
2018 CIRA (Common Interest Realty Association) Audit	√	√
2018 CIRA (Common Interest Realty Association) Review	√	√
2018 CIRA (Common Interest Realty Association) Compilation and Preparation	√	√
2018 Real Estate Audit	√	√
2018 Manufacturing Audit	√	√
2018 Construction Audit	√	√
2018 Restaurant/Bar Audit	√	√
2018 Medical Practice Audit	√	√
2018 Investment Entity Audit	√	√
2018 Review	√	√
2018 Compilation and Preparation	√	√
2018 Non-public Company Audit	√	√

<sup>1</sup> The following material is outside the scope of the QCM review and the resultant opinion:

- The “Wiley GAAP 2018: Interpretation and Application of Generally Accepted Accounting Principles” guide and “Wiley Practitioner’s Guide to GAAS 2018: Covering all SAs, SSAEs, SSARs, PCAOB Auditing Standards, and Interpretations” guide, which are available in a print format, or in digital format in AuditFile.

<sup>2</sup> The following materials are outside the scope of the QCM review and the resultant opinion:

- Illustrative Letters: Any illustrative engagement letters and management representation letters included in the Review, Compilation or Preparation Programs in Microsoft Word.
- Other Publications: The provider publishes separate publications for each module in Microsoft Word which are referred to as “Confirmation 2018: Audit Program and Planning Document” and “Sample 2018: Audit Program and Planning Document.” These are confirmation manuals (which include templates of engagement correspondence and confirmation letters) and completed audit programs and planning workpapers for sample companies. Collectively, they are also referred to as “Advantage Audit Non-Core Products.”

<sup>3</sup> The following material is outside the scope of the QCM review and the resultant opinion:

- Advantage Audit Steps in the Summary and Lock Tabs in the Wiley Advantage Audit Powered by AuditFile. This includes the “Advantage Audit-Non-Core Products” which reside in the Practice Aids section of the Summary tab of Wiley Advantage Audit Powered by AuditFile.
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