



Administering peer reviews for the following:

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February 07, 2019

Paul Wieland
Wieland & Company, Inc.
201 Houston St. Ste. 301
Batavia, IL 60510-1980

Dear Paul Wieland:

It is my pleasure to notify you that on February 07, 2019, the Peer Review Alliance Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Committee
Peer Review Committee
peerreview@icpas.org 800.993.0407, then dial 6
Peer Review Alliance

cc: Mark Schultz

Firm Number: 900010136977

Review Number: 556917



**Dugan &
Lopatka**

Certified Public Accountants

4320 WINFIELD ROAD, SUITE 450
WARRENVILLE, IL 60555
630 665 4440

duganlopatka.com

September 27, 2018

System Review Report

To the Shareholders of
Wieland & Company, Inc. Peer Review
Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Wieland & Company, Inc. (the firm) in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

To the Shareholders of
Wieland & Company, Inc. and Peer Review
Committee of the Illinois CPA Society
September 27, 2018
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Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Wieland & Company, Inc. in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. Wieland & Company, Inc. has received a peer review rating of *pass*.


DUGAN & LOPATKA