



## Audit Services Supplemental Application

**THIS IS AN APPLICATION FOR A CLAIMS MADE AND REPORTED POLICY. THIS APPLICATION IS NOT A BINDER.**

*This Application for Accountants Professional Liability Insurance is intended to be used for the preliminary evaluation of a submission. When completed in its entirety, this Application will enable the Underwriter to decide whether or not to authorize the binding of insurance. Please type or print clearly and answer all questions. If space is insufficient to answer any question fully, attach a separate sheet. Complete all required supplemental forms/applications.*

1. GENERAL INFORMATION			
Name of applicant (Firm)			
2. DESCRIPTION OF AUDIT OPERATIONS			
a. Do client acceptance procedures for audit engagements require sign-off by a second partner or a committee prior to accepting a new engagement?			<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Does the firm use audit checklists?			<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Are engagement letters for all audit services updated annually and signed by the client?			<input type="checkbox"/> Yes <input type="checkbox"/> No
d. Does a second CPA experienced in audit services review all audit work papers and the audit report prior to sign off and release of the audit report?			<input type="checkbox"/> Yes <input type="checkbox"/> No
3. NON-FINANCIAL STATEMENT AUDIT SERVICES			
If the firm provides non-financial statement or other audit services such as compliance audits, internal audits, operational audits, or limited attestations, complete the following table for each client:			
Industry of Client	Annual Revenue of Client	Prior Fiscal Year Audit Fees	Audit Services Provided
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
4. PRIVATE ENTITY AUDIT SERVICES			
If the firm provides audit services to private entity clients, complete the following table for each industry:			
Client Industry	Number of Audits	Prior Fiscal Year Audit Fees	Number of Clients with Annual Revenues over \$100M
Agribusiness		\$	
Banks/Lending Institutions		\$	
Brokers/Dealers		\$	
Construction		\$	
Educational		\$	
Employee Benefit/Pension Plans		\$	
Entertainment/Media		\$	
Gaming/Tribal Entities		\$	
Government/Municipal		\$	
Healthcare Institutions		\$	

Insurance Companies		\$	
Investment Companies & Funds		\$	
Manufacturing		\$	
Mining/Oil & Gas		\$	
Mortgage Brokers		\$	
Not-for-Profit		\$	
Real Estate Development/Management		\$	
Retail		\$	
Service Providers		\$	
Technology		\$	
Transportation/Aviation		\$	
Unions		\$	
Wholesale/Warehouse/Distribution		\$	
Other (describe):		\$	

**5. PUBLICLY TRADED ENTITY AUDIT SERVICES**

*If the firm provides services to publicly traded entity clients, complete questions 5.a. through 5.c. below.*

**a.** Complete the following table for publicly traded entity audit clients:

Client Name or Stock Ticker	Annual Revenue of Client	Prior Fiscal Year Audit Fees	Date and Type of Last Report	Significant Uncertainties or Contingencies	Going Concern Opinion
	\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**b.** At any time during the last five (5) years (or one (1) year for renewal applicants):

**(1)** has the firm become aware of any client disagreements with a prior auditor, based on audit or review engagements of any publicly traded entity client or their employee benefit plans, which were new to the firm and not disclosed in the SEC filings?

Yes  No

**If Yes, identify the client and describe the circumstances of the disagreement in the Additional Comments section below.**

**(2)** have any publicly traded entity clients been subject to regulatory inquiry or investigation with regard to financial statement reporting or disclosure matters?

Yes  No

**If Yes, identify the client and describe the nature of the investigation or inquiry in the Additional Comments section below.**

**(3)** have any publicly traded entity clients or their employee benefit plans, for which the firm provided audit or review services, had their prior auditor issue corrected financial statements or withdraw or issue revised audit or review papers?

Yes  No

**If Yes, identify the client and list the years that the financial statements were corrected, or audit, or review reports were withdrawn or revised, and explain the reason for the statement or report correction, revision, or withdrawal inquiry in the Additional Comments section below.**

**c.** Please provide the date the firm registered with the Public Company Accounting Oversight Board:

ADDITIONAL COMMENTS (Use this space to explain any "Yes" answers in 5.b. above.)

**CERTIFICATION AND SIGNATURE**

It is understood that this supplemental application shall become a part of the application for Accounts Professional Liability Insurance.  
**Must be signed by a Principal, Partner, Officer or Director of the company.**

Print or Type Applicant's Name	Title of Applicant
Signature of Applicant	Date Signed by Applicant