



The Premier Plan- Application Client No. _____

Part of the AICPA Professional Liability Insurance Program

A. Firm Information

Firm Name: _____

Address: _____ City: _____ State: _____ Zip: _____

Date Established: _____ Firm Phone Number: _____ Fax Number: _____

Contact Person: Mr. Ms. _____ Contact Phone: _____

E-mail Address: _____

Yes, I would like to receive the free AICPA Insurance Programs E-Newsletter. The E-Newsletter offers Risk Management alerts, new information on products and program sponsored CPA events. My e-mail address is noted above.

Is at least one member of your firm an active member of one of the following professional associations?

AICPA State CPA Society Other _____

Does the firm belong to the PCPS section of the AICPA? Yes No

1. Does your firm or any owners, partners or officers render services or conduct **any** business activities under a separate entity name? Yes No

a. If yes, complete **SEPARATE ENTITY SUPPLEMENT on page S-1** for all such entities whether coverage is desired or not.

b. Coverage may be available for such entities by endorsement to your policy subject to underwriting approval.

Would you like coverage for these entities? Yes No

If yes, please list the entities for which you are seeking coverage: _____

Please complete the remainder of the application with respect to the firm and all entities indicated in 1b. above. Wherever the words "firm affiliates" are used, they will be deemed to include the entities listed in 1b. above.

2. Please indicate the number of personnel for firm and firm affiliates:

Owners, Partners, & Officers	_____	Consulting Professionals	_____
Employed CPAs (other than identified above)	_____	Support Staff (all others)	_____
Other Accounting or Tax Professionals	_____	Total Firm Personnel	_____

3. Within the past 3 years, has your firm or any firm affiliate:

a. merged with or acquired the business of any sole practitioner, accounting firm or other business entity? Yes No

b. reduced the number of its owners, partners, or officers by 50% or more? Yes No

If yes to any above, provide complete details on a separate sheet.

4. Gross annual revenue for the firm and firm affiliates:

Second to Last Fiscal Year			Last Fiscal Year			Estimate For Current Year		
FYE:	/	/	FYE:	/	/	FYE:	/	/
\$			\$			\$		

B. Nature of Practice

5. Provide the percentage of gross annual revenue derived from the areas of practice listed below. **Total of all items must equal 100%.**

	Are annual engagement letters used?		Are annual engagement letters used?
A. Business Tax Services	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	K. Other Assurance Services	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No
B. Estate Tax Services	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	(Please describe) _____	
C. Individual Tax Services	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	L. Business Planning	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No
D. Financial Planning and Investment Advisory Services	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	M. Information Technology	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No
E. Bookkeeping/Write-up	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	N. Business Valuation	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No
F. Compilation	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	O. Litigation Consulting	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No
G. Review	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	P. Other Consulting	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No
H. Audit: Non-public clients	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	(Please describe) _____	
I. Audit: Publicly-held clients	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	
J. Forecasts/Projections	_____ % <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	

6. Estimated total number of clients for last fiscal year: _____
7. a. Percentage of revenue from largest client (include related entities): _____% Client name: _____
 Client industry: _____ Services rendered by firm: _____
- b. Percentage of revenue from second largest client (include related entities): _____% Client name: _____
 Client industry: _____ Services rendered by firm: _____
8. Within the past 3 years, have personnel of the firm or firm affiliates rendered assurances as to care received by an individual, consulted with clients on care options, provided assistance with daily activities, or coordinated the provision of such services for any client? Yes No
If yes, complete ELDER CARE SERVICES SUPPLEMENT on page S-1.
9. Within the past 3 years, has your firm, firm affiliates or their personnel:
- a. Rendered financial planning, asset management, or investment advisory services? Yes No
- b. Received commissions, referral fees, reciprocity or other inducements arising from the sale, promotion or recommendation of securities, insurance products, real estate or other investments? Yes No
If yes to either 9.a. or 9.b., complete FINANCIAL PLANNING & INVESTMENT ADVISORY SERVICES SUPPLEMENT on page S-2.
10. Within the past 3 years, has your firm, firm affiliates or their personnel rendered the following services:
- a. Audits of publicly-held clients? Yes No
If yes, complete PUBLIC AUDIT CLIENT SUPPLEMENT on page S-4.
- b. Information technology services? Yes No
If yes, complete INFORMATION TECHNOLOGY SUPPLEMENT on page S-5.
- c. Controlled or disbursed client funds? Yes No
If yes, complete FUNDS CONTROLLED SUPPLEMENT on page S-5.
- d. Served as a trustee, co-trustee, executor, administrator, or personal representative? Yes No
If yes, complete TRUSTEE & ESTATE SUPPLEMENT on page S-6.
- e. Performed services or consented to the use of your work product in connection with public or private offerings of securities, real estate, or other investments? Yes No
If yes, complete the PUBLIC & PRIVATE OFFERINGS SUPPLEMENT on page S-6.
- f. Audits of non-publicly-held clients? Yes No
If yes, complete NON-PUBLIC AUDIT CLIENT SUPPLEMENT on page S-6.
11. Within the past 3 years, has your firm, firm affiliates or their personnel:
- a. Organized, promoted, or referred others to invest in investment ventures? Yes No
- b. Provided management services for investment ventures? Yes No
- c. Invested in any non-public investment venture that a client has also invested in? Yes No
If yes to any above, complete INVESTMENT VENTURE SUPPLEMENT on page S-7.
12. Within the past 3 years, has your firm or firm affiliates rendered services, **other than tax**, for any client in which firm personnel, or the spouse of firm personnel, owned or received an equity interest or served as an officer, director, partner, manager or other member of a client's governing body? Yes No
If yes, complete OUTSIDE INTEREST SUPPLEMENT on page S-7.
13. Within the past 3 years has your firm, firm affiliates or their personnel received non-monetary compensation for professional services? (i.e. stock, options, services, products, property, etc.) Yes No
If yes, please describe the services you rendered and the compensation you received including the amount and form of compensation on a separate sheet.
14. Within the past 3 years, has your firm, firm affiliates or their personnel arranged debt or equity financing, acted as a business broker, underwritten the offering of public or private securities, or prepared fairness opinions? Yes No
If yes, on a separate sheet provide the name of each client, the services rendered, and the amount and form of compensation paid to your firm, firm affiliates, or their personnel.
15. Within the past 3 years, has your firm or firm affiliates rendered audit or attest services for a business client that subsequently declared or filed bankruptcy, defaulted on a debt obligation, or became insolvent? Yes No
If yes, provide:

Name of client and client industry	Type of services you rendered & dates of your services	Type of audit opinion	Going concern reference? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of bankruptcy, insolvency, or default

16. Do any personnel of the firm or firm affiliates maintain a professional license **other than** as an accountant, registered representative, insurance agent, or investment advisor? Yes No
If yes, provide person's name, type of license, revenues from activity, professional liability insurer, limits of liability, and expiration date of policy on a separate sheet.

C. Quality Controls

- 17. Have any personnel attended an AICPA Professional Liability Risk Management Seminar within the past 3 years? . . . Yes No
If yes, provide: Number of attendees _____ Date of seminar ____ / ____ / ____
- 18. Within the past 3 years, has your firm or firm affiliates sued to collect fees, including small claims court? Yes No
If yes, provide on a separate sheet the amount, status, reason for suit, and procedures for monitoring outstanding fees.
- 19. Within the past 3 years, has your firm undergone a peer or quality review offered by the AICPA or any state CPA Society? Yes No
 Opinion rendered Unqualified/Unmodified Qualified/Modified Other _____ Date issued ____ / ____ / ____
If opinion was Qualified, Modified, or Other, please attach a copy of the Peer Review Report as well as the Letter of Comments and the firm's Letter of Response.

D. Claims and Prior Insurance Information

- 20. After inquiry of all owners, partners and officers of the firm and firm affiliates, within the past **5 years** have any past or present personnel:
 - a. been the subject of any regulatory investigation or inquiry; suspended from practice; or charged, indicted, plead guilty or convicted of any felony charge? Yes No
If yes, provide details on a separate sheet.
 - b. become aware of any professional liability claims made against the firm, firm affiliates, their personnel, or the firm's predecessors in business? Yes No
 - c. become aware of any act, omission or fee dispute which might be expected to be the basis of a claim or suit against the firm, firm affiliates, their personnel, or the firm's predecessors in business? Yes No
If yes to b. or c. above, complete CLAIM/INCIDENT SUPPLEMENT on page S-8.

NOTICE

- 1. Any claim or potential claim identified in response to question 20, or which any owners, partners, or officers of the applicant firm have any knowledge of prior to inception of any CNA policy will not be afforded coverage under any policy which may subsequently be issued by CNA.
- 2. Failure to identify in writing to CNA, any claim made against the applicant firm or any of the firm's personnel, firm affiliates or the firm's predecessors in business during the applicant firm's current policy term, or facts, circumstances, or events which may give rise to a claim against the applicant firm's current insurance company **BEFORE** policy expiration, may be considered fraudulent and invalidate any policy which may subsequently be issued by CNA.

- 21. Does your firm currently carry professional liability insurance? Yes No
If yes, provide: Insurance Company: _____ Policy Period: _____
 Policy Limits: _____ Deductible: _____ Premium: _____
 Claim expenses **reduce** limits of liability Claim expenses are paid in **addition to** limits of liability
 - a. Indicate the prior acts date (also known as retroactive date) for your policy and attach a copy of your current declarations page including any prior acts endorsements: Prior Acts Date ____ / ____ / ____ **OR** Full Prior Acts
 - b. Is your policy endorsed to **provide** coverage for any predecessor firms, firm affiliates, specific clients, special engagements, etc.? Yes No
If yes, please attach a copy of such endorsements.
 - c. Is your policy endorsed to **exclude** coverage for any predecessor firms, firm affiliates, specific clients, special engagements, etc.? Yes No
If yes, please attach a copy of such endorsements.
- 22. Within the past five years, has the firm, firm affiliates or their personnel been declined, canceled, or non-renewed for professional liability insurance for any reason **other than** nonpayment of premium?
If yes, please attach a detailed explanation. (This question is not applicable to Missouri residents.) Yes No

THE COMPLETION OF THIS APPLICATION OR THE ATTACHED SUPPLEMENTS, OR TENDERING OF PREMIUM DOES NOT BIND COVERAGE. THIS APPLICATION IS SUBJECT TO THE UNDERWRITING RULES OF THE INSURANCE COMPANY.

NOTICE

1. Neither the responses to this application nor any attachments thereto constitute a submission of a claim or notice of circumstances, occurrences or potential claims under any existing insurance policy. Nor does any such response indicate or imply that any claim, act or omission disclosed will be covered by this policy.
2. Applicant's failure to report to its current insurance company any claim made against it during the current policy term, or act, omission or circumstance which Applicant is aware of which may give rise to a claim before the expiration of the current policy may create a lack of coverage.

WARNING - COLORADO, FLORIDA, HAWAII, KENTUCKY, LOUISIANA, MAINE, NEW JERSEY, NEW YORK, OHIO, OKLAHOMA, PENNSYLVANIA AND VIRGINIA RESIDENTS ONLY.

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime (For New York residents only: and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.) (For Colorado Residents only: Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.) (For Hawaii residents only: For your protection, Hawaii law requires you to be informed that presenting a fraudulent claim for payment of a loss or benefit is a crime punishable by fines or imprisonment, or both.) (For Virginia residents only: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines and denial of insurance benefits.)

Applicant represents, after inquiry, that the information contained herein and in any attachments, supplemental applications or forms required hereby are true, accurate and complete, and that no material facts have been suppressed or misstated. Applicant acknowledges a continuing obligation to report to the Company as soon as practicable any material changes in all such information, after signing the application and prior to issuance of the policy, and acknowledges that the Company shall have the right to withdraw or modify any outstanding quotations and/or authorization or agreement to bind the insurance based upon such changes. Further, Applicant understands and acknowledges that:

- 1) if a policy is issued, the Company will have relied upon, as representations: this application; and any supplemental applications; and any other statements furnished to the Company in conjunction with this application, all of which are hereby incorporated by reference into this application and made a part hereof;
- 2) this application will be the basis of the contract and will be incorporated by reference into and made a part of such policy.

Applicant hereby authorizes the release of claim information to the Company from any current or prior insurer of the Applicant.

IMPORTANT! Where requested, please be sure that appropriate supplements are completed and attached.

Must be signed by a person who has the authority to sign on behalf of and to bind the Applicant, all firms and individuals requesting insurance through this application.

Signature of Applicant	Title	Date





The Premier Plan- Application Supplements

Part of the AICPA Professional Liability Insurance Program

Client No. _____

SEPARATE ENTITY SUPPLEMENT *As referenced in Question 1.*

1. Number of entities under which your firm or its owners, partners or officers conduct business activities: _____
2. Provide the following for each entity: (attach a separate sheet for multiple entities.)
 - a. Name of entity and form of entity (subsidiary, DBA, joint venture, LLP, etc.): _____
 - b. Date established: _____
 - c. Percent of ownership held by your firm and all firm personnel: _____
 - d. Total professional staff: _____ Total support staff: _____
 - e. Provide a detailed description of the entity's services: _____

f. Gross Annual Revenue:

Last Fiscal Year Estimate			Estimate For Current Year		
FYE:	/	/	FYE:	/	/
\$			\$		

- g. Does the entity currently have professional liability coverage? Yes No
If yes, please provide a copy of its current declaration page.
 Are additional sheets attached? Yes No

ELDER CARE SERVICES SUPPLEMENT *As referenced in Question 8.*

1. List the professionals who perform elder care services for clients.

Name	Profession & Licenses	Employee/or Independent Contractor	Type of Services Rendered

2. What experience do the professionals listed above have in rendering elder care services? Attach a detailed description, resume or curriculum vitae.
3. Please provide a **detailed** description of your elder care consulting and attest services:

4. Please complete the following table:

	Last Fiscal Year	Estimate For Current Year
Revenues from elder care services	\$	\$
Total number of elder care clients		
Total number of elder care clients receiving attest services		

5. Have any personnel of the firm or firm affiliates served as a conservator or guardian for a client or legally assumed responsibility for the physical well being of any client? Yes No
 Are additional sheets attached? Yes No

FINANCIAL PLANNING & INVESTMENT ADVISORY SERVICES SUPPLEMENT

As referenced to in questions 9, 27 and 28.

1. Provide the following information on personnel for which you have responded "Yes" to either question 9a or 9b

Name and Professional Designations Earned

Registered Investment Adviser?

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

2. Indicate the amount of gross revenues earned by the firm, firm affiliates, and their personnel from financial planning, asset management, investment advisory services, and product sales. All such revenues should be included in item 4 on Page 1 of the application.

a. Last Fiscal Year: \$ _____ b. Estimate for Current Fiscal Year: \$ _____

3. From the amount listed in 2.a. above, provide the percentage of revenue derived from the following areas of practice. *Total of all items must equal 100%.*

Referrals to 3rd Parties	%	Non-discretionary Asset Management	%
Preparation of Financial Plans	%	Discretionary Asset Management	%
Sale of Securities	%	Other Investment Advisory Services <i>*Describe below</i>	%
Sale of Insurance Products	%	Other Services <i>*Describe below</i>	%

**Describe:* _____

4. Indicate which products personnel recommend and/or sell **AND** estimate the percentage of revenue earned from recommending and/or selling the following classes of products. (For example: Class A=80%, Class B=15%, Class C=5% and Class D= 0%)

Class A		Class A % =
Mutual funds	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Variable Annuities	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Fixed Annuities	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Life/Health/Disability/Accident Insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Class B		Class B % =
Property/Casualty Insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Listed Stocks/Bonds	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Class C		Class C % =
Unlisted Stocks/Bonds	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Foreign Securities	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Options and Futures	<input type="checkbox"/> Yes <input type="checkbox"/> No	
REITs	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Private Placements	<input type="checkbox"/> Yes <input type="checkbox"/> No	
General and Limited Partnerships	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Viatical Agreements	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Class D		Class D % =
Derivatives	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Other <i>*Describe below</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Describe:* _____

Continued on S-3

5. For asset/portfolio management, provide the following:

	Last Fiscal Year	Estimate for Current Fiscal Year
Total funds under discretionary management	\$	\$
Total number of discretionary accounts		
Total funds under non-discretionary management	\$	\$
Total number of non-discretionary accounts		

6. Within the past 3 years, have any personnel recommended any non-public investments to clients in which the firm, firm affiliates or their personnel have an ownership interest? Yes No
 If yes, please provide details: _____

7. Do the firm and firm affiliates obtain a signed engagement letter or written agreement updated annually outlining the client's investment objectives and the services the firm will perform? Yes No
 If no, please explain: _____

8. Is any person in your firm or any firm affiliate a registered representative for a broker or dealer? Yes No
 If yes, provide the following:

Name of Representative	NASD Licenses	Name of Broker/Dealer

Coverage may be available for registered representatives by endorsement to your policy subject to underwriting approval. Would you like a quotation? Yes No
 If yes, and the representatives currently have errors & omissions insurance, attach a copy of their current Declarations Page.

9. Is any person in your firm or any firm affiliate licensed as life/health/accident/disability insurance agent or broker? Yes No
 a. If yes, coverage may be available for life/health/accident/disability insurance agents by endorsement to your policy subject to underwriting approval. Would you like a quotation? Yes No
 b. Provide their names and complete the following table: _____

	Last Fiscal Year	Estimate For Current Year
Annual Premium Volume	\$	\$
Annual Insurance Commissions	\$	\$
Number of Policies		

c. Within the past three years, have the agents placed business with any non-admitted carrier or any carrier with an A.M. Best rating less than "B"? Yes No
 d. Do the life agents have errors & omissions insurance? Yes No
 If yes, attach a copy of their current Declarations Page.

10. Does your firm, firm affiliates or their personnel have discretionary authority to invest for any employee benefit plan? Yes No
 If yes, please provide the following on a separate sheet:

- a. Names of employee benefit plans.
- b. Total amount of assets under your management for each plan.
- c. Copy of written agreement under which you are rendering services.

Coverage may be available for acting as a benefit plan fiduciary by endorsement to your policy subject to underwriting approval. Would you like a quotation? Yes No
 Are additional sheets attached? Yes No

PUBLIC AUDIT CLIENT SUPPLEMENT *As referenced in Question 10a.*

1. Complete the following for all public clients for whom auditing services were provided within the past **three years**. If a client has changed names, please provide the former and the current name. Attach a separate sheet if necessary.

Client Name	Primary Industry	Number of Years in Business	Number of Months as Client *	Dates of Audit Reports Issued	Type of Audit Reports Issued (Unqualified, etc.)	Method of Securities Trading (List exchange if applicable: NYSE, OTC, etc.)

*If less than 18 months, provide name of predecessor auditor(s) and type of audit report issued.

2. For each client identified above, please complete the following table and respond "yes" or "no" with respect to the most recent financials you have reported on.

Client Name	Net Loss?	Negative Cash Flow?	Negative Retained Earnings?	Significant Uncertainties or Contingencies?	Going Concern Statement?

3. For public audit engagements performed which were new to your firm in the past year, were there client disagreements with the predecessor auditor in the year prior to the change in auditors which were disclosed in SEC filings? Yes No
If yes, identify the client and describe the disagreement. _____

4. Have any of your public audit clients issued corrected financial statements or has the auditor (your firm or the predecessor) withdrawn an audit report or issued a revised audit report? Yes No
If yes, identify client and list the year(s) for which the subject financial statements were corrected and/or audit reports withdrawn or revised, explaining the reason for the statement correction or audit report withdrawal/revision. _____

5. In the past 3 years, have any of your public clients been the subject of any regulatory inquiry or investigation regarding financial statement reporting or disclosure matters? Yes No
If yes, identify the client and describe the nature of the inquiry or investigation. _____

6. List firm partners or principals responsible for supervision of public audit engagements.

Name	Years of Supervisory Experience in Auditing Public Clients	Years of Audit Field Work Experience for Public Clients	Describe Relevant Industry Experience

7. Does the firm belong to the SEC Practice Section of the AICPA? Yes No
If yes, attach a copy of the firm's most recent Peer Review Report as well as the Letter of Comments and the firm's Letter of Response, if any.

8. Does the firm use written guidelines for acceptance and continuance of public audit engagements? Yes No
If yes, does the firm review and document its adherence to these guidelines for each client at least annually? Yes No
 Are additional sheets attached? Yes No

INFORMATION TECHNOLOGY SUPPLEMENT *As referenced in Question 10b.*

1. Type of Information Technology Services

Class A	Revenues From Last Fiscal Year	Estimated Revenues for Current Fiscal Year	Are Written Agreements or Engagement Letters used Annually?
Data processing and entry	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Recommending, selling, and/or training clients on computer software or hardware	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Installing software and hardware	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Class B			
Performing regular systems maintenance	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Network design and installation	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Modifying, designing or developing custom software or hardware for use by a single client	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Class C			
Designing or developing software or hardware for mass distribution .	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Class D			
Web page development, web page maintenance/updates, or content provider for web page/forum	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Class E			
Hosting web pages, internet access provider, electronic bulletin board service, file transfer protocol site, or forum manager	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other: Please describe -	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No

For any work noted under Class C, D and E above provide:

- Copies of all printed materials used to market these products or services.
- Samples of contracts or engagement letters used for these products or services.

2. Within the past 3 years, has the firm or firm affiliates hired independent contractors for I.T. services Yes No
- a. Coverage may be available for these independent contractors by endorsement to your policy subject to underwriting approval. Would you like a quotation? Yes No
- If yes, provide on additional sheets the names of the independent contractors, the written agreement under which they are performing services and a description of the services they are rendering.*
- Are additional sheets attached? Yes No

FUNDS CONTROLLED SUPPLEMENT *As referenced in Questions 10c and 29.*

1. List total amount of client funds your firm and firm affiliates control or disburse annually: \$ _____
2. Is a countersignature required on all client checks issued by personnel of firm and firm affiliates? Yes No
If no, provide name(s), position(s) and firm ownership interest(s) of persons with check signing authority: _____
3. Are all client bank accounts reconciled by someone other than firm personnel authorized to deposit or withdraw therefrom? Yes No
If no, please explain: _____
4. Do any personnel of firm or firm affiliates act as a business manager for individual clients Yes No
 If yes, provide the number of such clients: _____
5. Provide the number of firm and firm affiliate employees who control or disburse funds for the firm, firm affiliates, or clients: _____

6. Does the firm or firm affiliates carry Employee Dishonesty Coverage Yes No
 If yes, please provide a copy of the current Declarations page.
7. Subject to underwriting approval, Employee Dishonesty Coverage may be available by endorsement to your policy. Would you like a quotation? Yes No

TRUSTEE & ESTATE SUPPLEMENT *As referenced in Question 10d.*

1. Provide information for each trust or estate:

Name of Trust or Estate	Start Date of Engagement	*Type	Value of Assets	Annual Income of Assets	Number of Beneficiaries	**Beneficiary Interest?
			\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	\$		<input type="checkbox"/> Yes <input type="checkbox"/> No

* E = Estate P = Personal/Family trusts B = Business trusts F = Foundations C = Charities R = Real Estate

**Beneficiary interest means any personal interest you or a relative might have as heir or beneficiary of the trust or estate funds, other than customary fees as trustee, administrator, executor or personal representative to which you are entitled.

Are additional sheets attached? Yes No

PUBLIC & PRIVATE OFFERINGS SUPPLEMENT *As referenced in Question 10e.*

1. Please provide information for each offering of securities, real estate or other investments within the past 3 years, including non-regulated offerings.

Client Name & Industry	Type of Services Rendered by Your Firm	Year Services Rendered	Size of Offering	Fees Charged	Type of Offering*
			\$	\$	
			\$	\$	

*If public, indicate primary or secondary. If private, indicate partnership, trust or stock sale.

2. Specify the years of experience of firm personnel involved in the offerings of securities, real estate, or other investments described above. _____

Are additional sheets attached? Yes No

NON-PUBLIC AUDIT CLIENT SUPPLEMENT *As referenced in Question 10f.*

1. Client Industry	# of Audit Clients	Estimated Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last FYE
a. Agribusiness				
b. Banks/Lending Institutions				
c. Broker/Dealers				
d. Construction				
e. Employee Benefit Plans				
f. Entertainment Services				
g. Government/Municipal				
h. Health Care Institutions				
i. Insurance Companies*				
j. Investment Companies & Funds				
k. Manufacturing				
l. Mass Media				
m. Mining/Oil & Gas				
n. Not-for-Profit				
o. Professionals – Health Care				
p. Professionals - Non Health Care				
q. Real Estate Development/Mgmt				
r. Retail				
s. Service Providers – Other				
t. Transportation				

1. Client Industry (continued)	# of Audit Clients	Estimated Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last FYE
u. Tribal Entities				
v. Unions				
w. Vehicle/Implement Sales/Rental				
x. Warehousing/Distribution				
y. Wholesale				
z. Other- (please describe)				

*Insurance companies- include all stock companies, Lloyds organizations, insurance exchanges, mutual companies, reciprocal exchanges, fraternal organizations, captives, self-insurance funds, risk retention groups, pools & associations, HMOs and PPOs.

- On a separate sheet, list each firm partner that performs audits and describe their **industry experience** and **relevant CPE courses** completed in the past 3 years.
 - Does your firm have a written policy on audit-related CPE training, including required courses and CPE hours per year specific to audit services?..... Yes No
 - Does a second partner review all audit workpapers and the audit report prior to sign-off and release of audit report?..... Yes No
 - Do your firm's client acceptance procedures pertaining to audit engagements require sign-off by a second partner or committee prior to accepting a new engagement?..... Yes No
 - Did the firm receive a letter of comment on its last peer review? Yes No
If yes, attach a copy of the letter of comment, the firm's response, and the final acceptance letter.
- Are additional sheets attached?..... Yes No

INVESTMENT VENTURE SUPPLEMENT *As referenced in Question 11.*

Complete the following for each investment venture that personnel of the firm or firm affiliates have organized, promoted, or referred others to, or **managed**. Attach additional sheets for multiple ventures.

	Venture #1	Venture #2
1. Name of investment venture		
2. Venture industry & purpose		
3. Date formed		
4. Net worth of venture	\$	\$
5. % of ownership held by firm personnel		
6. Do firm clients have ownership in venture?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Did your firm recommend venture to clients?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Please explain how firm personnel organized, arranged, promoted or referred others to invest in an investment venture.		
9. Do any firm personnel act as the general partner (or similar capacity) for this venture? If yes, provide person's name and capacity.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. What professional services are rendered to venture?		

Are additional sheets attached Yes No

OUTSIDE INTEREST SUPPLEMENT *As referenced in Question 12.*

For each outside interest client, provide the following information:

- Client name: _____ Client industry: _____
 - Type of services rendered by your firm: _____ Date services rendered: ____ / ____ / ____
 - Percent of equity interest held by firm personnel and their spouses: _____%
 - Capacity served by firm personnel or their spouse: _____
 - Annual fees charged to client: \$ _____
- Are additional sheets attached? Yes No

CLAIM/INCIDENT SUPPLEMENT *As referenced in Question 20b. & 20c.*

Complete all information for each claim or potential claim:

Full name of claimant or potential claimant: _____ Client Non-client
Has this claim or potential claim been reported to your insurance company? Yes No
Name of insurance company: _____ Date reported to insurance company: ____/____/____
Date firm was notified of claim: ____/____/____ Date of alleged error: ____/____/____
Names of firm personnel involved in the claim or potential claim: _____
If pending, provide: Insurer's loss reserve \$ _____. If no reserve exists, provide your last settlement offer: \$ _____; and/or the claimant's last demand: \$ _____.
If closed, provide: Date closed ____/____/____; total claim expenses and/or settlement/loss amount paid: \$ _____; deductible amount paid: \$ _____
Description of claim or potential claim: _____

What steps have been taken to prevent similar claims? _____

Are additional sheets attached? Yes No

EMPLOYMENT PRACTICES DEFENSE SUPPLEMENT *As referenced in Optional Coverages, 31.*

Complete only if requesting Employment Practices Defense Coverage.

- 1. Is your firm or firm affiliates aware of any proposed downsizing, mergers, or acquisitions which may occur within the next two years, or have you had any such activities within the past year? Yes No
- 2. Have you had any claims and/or negotiated settlements, formal complaints, charges, grievances, arbitration, litigation, or administrative agency proceedings (federal, state or local) concerning employment related issues within the past 3 years? Yes No
- 3. Are you aware of any facts, incidents, or circumstances which may result in employment related claims being made against you? Yes No
- 4. Does your firm have in place:
 - a. written procedures concerning harassment and discrimination distributed to all employees? Yes No
 - b. written procedures for the handling of employee complaints of harassment or discrimination? Yes No
 - c. written procedures regarding hiring, performance evaluation, disciplinary issues, and termination? Yes No
- 5. Does your firm currently carry employment practices liability insurance? Yes No

If yes, please provide the following:

Name of entity's employment practices liability insurance company: _____
Policy limits: _____ Deductible: _____ Prior Acts Date: ____/____/____

Are additional sheets attached? Yes No

D&O DEFENSE FOR NOT-FOR-PROFITS SUPPLEMENT *As referenced in Optional Coverages, 32.*

Please provide the following information for each individual and not-for-profit entity for which coverage is requested.

- 1. a. Name of individual firm member: _____
b. Position held by firm member at not-for-profit entity: _____
- 2. a. Name of not-for-profit entity: _____
b. Entity's activities: _____
c. Entity's revenue for last fiscal year: \$ _____
- 3. Does the firm provide any professional services to this entity? Yes No
- 4. a. Have you had any claims and/or negotiated settlements concerning D&O related issues in the past 3 years? Yes No
b. Are you aware of any facts, incidents, or circumstances which may result in a D&O claim being made against you? Yes No
If yes to 3., 4.a., or 4.b. above, describe completely on a separate sheet.
- 5. Does the not-for-profit entity currently carry D&O insurance? Yes No

If yes, please provide the following:

Name of entity's D&O insurance company: _____
Policy limits: _____ Deductible: _____ Prior Acts Date: ____/____/____

Are additional sheets attached? Yes No

