

# PREMIER PLAN *Renewal Update*

Client No. \_\_\_\_\_

## Part of the AICPA Professional Liability Insurance Program

2GGZZ088

### A. FIRM INFORMATION

Firm name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Contact person Mr.  Ms. : \_\_\_\_\_ Contact telephone #: \_\_\_\_\_

Firm telephone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Firm's Website Address: \_\_\_\_\_

Yes, I would like to receive the monthly AICPA Insurance Programs E-newsletter, occasional Risk Management Alerts, and other important information about risk management training opportunities, new products, and program-sponsored CPA events.

Is at least one member of your firm an active member of one of the following professional associations/sections? Check all that apply.

AICPA  State CPA Society  PCPS  Other \_\_\_\_\_

Employee Benefit Plan Audit Quality Center  Governmental Audit Quality Center  Center for Audit Quality

1. Does your firm or any owner, partner or officer render services or conduct **any** business activities under any other 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 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 listed 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:

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

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

a. changed its name or ownership structure? .....  Yes  No

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

c. 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.

4a. Gross annual revenue for the firm and firm affiliates on an accrual basis:

**Last Fiscal Year**

**Estimate for Current Fiscal Year**

FYE:	FYE:
\$	\$

4b. Do you anticipate any changes in the firm's next fiscal year that would affect your revenues by more than 15%? .....  Yes  No

If yes, provide the estimate and details on a separate sheet.

### B. NATURE OF PRACTICE

5. Provide the percentage of gross annual revenue derived from the following areas of practice:

*Total of all items must equal 100%.*

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

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 **three 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, **other than bill paying**, 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 10 years, have your firm, firm affiliates, their predecessors in business or their personnel (on behalf of any of the foregoing) received fees or reciprocity in connection with the design, recommendation, sale or promotion of any income tax transaction which:
- a. is specifically identified by the IRS as a tax avoidance transaction (“listed transactions”), or is substantially similar to abusive tax shelters or transactions listed under the IRS Code? .....  Yes  No
- b. or, any income tax transaction that is considered to be a reportable transaction under Treasury Regulation §1.6011-4? .....  Yes  No  
*If yes, on a separate sheet describe any services rendered, estimate and/or describe the related fees or reciprocity received for each of the past 10 years, and provide copies of any opinion letters or any other materials used to promote this product/services.*
10. Within the past year 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 10a., 10b., or any percentage under 5D., complete FINANCIAL PLANNING AND INVESTMENT ADVISORY SERVICES SUPPLEMENT on page S-2.*
11. Within the past year has your firm, firm affiliates or their personnel:
- a. Performed audit, review, attestation or consulting services to publicly-held companies, their subsidiaries or their employee benefit plans? .....  Yes  No
- b. Submitted bids, are in the process of bidding or plan to bid on any new engagements to perform audit, review, attestation or consulting services for a publicly-held company, its subsidiaries or its employee benefit plans? .....  Yes  No  
*If yes to either 11a. or 11b., complete PUBLIC COMPANY SUPPLEMENT on page S-3*
- c. Performed information technology services? .....  Yes  No  
*If yes, complete INFORMATION TECHNOLOGY 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-5.*
- e. Controlled or disbursed client funds (including payroll)?.....  Yes  No  
*If yes, complete FUNDS CONTROLLED SUPPLEMENT on page S-5.*
- f. 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 PUBLIC & PRIVATE OFFERINGS SUPPLEMENT on page S-6.*
- g. Performed audits of non-publicly-held clients?.....  Yes  No  
*If yes, complete NON-PUBLIC AUDIT CLIENT SUPPLEMENT on page S-6.*
12. Within the past year has your firm, firm affiliates or their personnel:
- a. Organized, promoted, solicited on behalf of or procured participants for 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.*
13. Within the past year 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.*
14. Within the past year 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. \_\_\_\_\_*
15. Within the past year 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, rendered actuarial services 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.*

16. Within the past year has your firm or firm affiliates rendered services, **other than tax**, 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 and 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

17. 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

18. a. Have any personnel attended an AICPA Professional Liability Risk Management seminar/webcast within the past 3 years? .....  Yes  No  
 If yes, provide: Number of attendees \_\_\_\_\_ Date of seminar/webcast \_\_\_\_\_  
 b. Have any personnel completed the AICPA Professional Liability self study course and received a certificate of completion within the past 3 years?.....  Yes  No  
 If yes, provide: Number of personnel who received a certificate of completion \_\_\_\_\_
19. Within the past year 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.
20. Within the past three 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 there was a letter of comments or the 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* and the same data from the firm's prior peer review.  
 If your firm has NOT undergone peer review and provides compilation, review and/or audit services, please indicate the anticipated date of review. If no review planned please explain why.

### D. CLAIMS & POTENTIAL CLAIMS INFORMATION

21. After inquiry of all owners, partners, officers and professionals of the firm and firm affiliates, within the past year have any past or present personnel:
- a. been the subject of any regulatory or disciplinary investigation or inquiry (both formal and informal) or suspended from practice? .....  Yes  No
- b. charged or plead guilty to, or indicted on a criminal charge?.....  Yes  No  
 If yes to either a. or b., provide details on a separate sheet.
- c. become aware of any act, omission, circumstance or fee dispute which might be expected to be the basis of a claim or suit? .....  Yes  No
- d. received updated information on any claim or potential claim reported to a carrier other than CNA? .....  Yes  No  
 If yes to c. or d., complete CLAIM/INCIDENT SUPPLEMENT on page S-7.

**Remember, any claim or incident should be reported to CNA within the policy period.**

#### NOTICE

- 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 responses indicate or imply that any claim, act or omission disclosed will be covered by this policy.
- 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.

### E. COVERAGE SELECTION *Indicate your desired coverage selection:*

22. Limits of Liability: \$ \_\_\_\_\_
23. Deductible: \$ \_\_\_\_\_  Per Claim or  Annual Aggregate
24. Claim Expenses:  Claim expenses **reduce** limits of liability  Claim expenses paid **in addition to** limits of liability

### F. OPTIONAL COVERAGES

If you are interested in a quotation, check the box by the desired coverage option and complete the appropriate supplement or call 1-800-221-3023 or your territorial agent for more information. Quotations are subject to underwriting approval.

25.  **Registered Representative Coverage.** Complete Financial Planning and Investment Advisory Services Supplement on page S- 2.
26.  **Life Insurance Agent Coverage.** Complete Financial Planning and Investment Advisory Services Supplement on page S-2 .
27.  **Employee Dishonesty Coverage.** Complete Funds Controlled Supplement on page S-5 .
28.  **Outside Organization Directors & Officers Defense Coverage.** Complete D&O Defense Supplement on page S-8 .
29.  **Employment Practices Liability Defense Coverage.** Complete Employment Practices Defense Supplement on page S-8 .
30.  **CPA EmployerGard, Employment Practices Liability Insurance with limits for defense, settlements and judgements.**  
 Check the box to receive an application for coverage.

## ADDITIONAL INFORMATION

Attach separate sheets with all additional information, as necessary. Please indicate the question number and date when providing additional information.

---

---

---

---

---

---

**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.**

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.)

**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 and
- 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



# PREMIER PLAN *Renewal Supplements to Update*

Client No. \_\_\_\_\_

Dated \_\_\_\_\_

## Part of the AICPA Professional Liability Insurance Program

Firm Name \_\_\_\_\_

### SEPARATE ENTITY SUPPLEMENT *As referenced in Question 1a.*

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 on an accrual basis (include this revenue in amounts listed in Question 4 of the application):

Last Fiscal Year	Estimate for Current Year
FYE:	FYE:
\$	\$

g. Was this revenue included under question 4 of the application?.....  Yes  No

h. 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 <b>attest services</b>		

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 in Question 10, 25 & 26.*

1. Provide the following information on personnel for which you have responded "Yes" to either question 10a. or 10b.  
**Name and Professional Designations Earned** \_\_\_\_\_
2. Is your firm or any firm affiliate a Registered Investment Advisor? .....  Yes  No
3. If any persons in your firm or firm affiliates are registered with the National Association of Securities Dealers (NASD) as a representative or principal complete the following box:

Name	NASD Examinations Passed (List Series)	Name of Broker/Dealer

\* A complete listing of all securities examinations administered by NASD is available on the Internet at <http://www.nasdr.com>.

Coverage may be available for registered representatives by endorsement to your policy subject to underwriting approval.  
 Would you like a quotation?.....  Yes  No

4. Indicate the amount of gross revenues on an accrual basis 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 this application.  
 a) Last Fiscal Year: \$ \_\_\_\_\_ b) Estimate for Current Fiscal Year: \$ \_\_\_\_\_
5. From the amount listed in 4a. above, provide the percentage of revenue derived from the following areas of practice.  
*Total of all items must equal 100%.*

Referrals to 3rd parties <i>**Describe below</i>	%	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:* \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*\*\*Describe method of compensation:* \_\_\_\_\_  
 \_\_\_\_\_

6. Indicate which products personnel recommend, manage, refer 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%)

<b>Class A</b>		<b>Class A % =</b>
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	
<b>Class B</b>		<b>Class B % =</b>
Property/Casualty Insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Listed Stocks/Bonds	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Class C</b>		<b>Class C % =</b>
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	
<b>Class D</b>		<b>Class D % =</b>
Derivatives	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Hedge Funds/Funds of Hedge Fund	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Other <i>*Describe below</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	

*\*Describe:* \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

7. For asset/portfolio management, provide the following:	Last Fiscal Year	Estimate For Current Fiscal Year
Total funds under <b>discretionary</b> management	\$	\$
Total number of <b>discretionary</b> accounts		
Total funds under <b>non-discretionary</b> management	\$	\$
Total number of <b>non-discretionary</b> accounts		

8. Within the past year, 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: \_\_\_\_\_

9. 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: \_\_\_\_\_

10. 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/health/accident/disability insurance agents have errors & omissions insurance? .....  Yes  No  
 If yes, attach a copy of their current Declarations Page.

11. 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 COMPANY SUPPLEMENT** *As referenced in Questions 11a and 11b.*

Within the **past year** if your firm, firm affiliates or their personnel performed audit or review services for a public company, its subsidiaries or its employee benefit plans or if you are in the process of bidding or plan to bid on any new engagements to perform such services for any of these types of entities, complete **PART A AND B** of this supplement.

Within the past year if your firm, firm affiliates or their personnel performed attestation or consulting services but no audit or review services for a publicly held company, its subsidiaries or its employee benefit plans or if you are in the process of bidding or plan to bid on any new engagements to perform such services for any of these types of entities, complete **PART B** of this supplement only.

**PART A: Audit and Review**

1. Complete the following for all public companies, their subsidiaries or their employee benefit plans for whom these services were provided within the **past year**. 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 reports issued	Type of reports issued	(Audit) List if reports qualified, adverse, disclaimed, or contained going concern reference.	CUSIP Number

\*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 reference

3. During the **past year**, for audit or review engagements performed for public companies, their subsidiaries or their employee benefit plans that were new to your firm, did you become aware of any client disagreements with the predecessor auditor? ..  Yes  No  
 If yes, identify the client, and if the disagreements were not disclosed in SEC filings, describe them. \_\_\_\_\_

4. During the **past year**, have any public companies, their subsidiaries or their employee benefit plans that have been your audit or review clients within the **past three years** issued corrected financial statements, or have their accountants withdrawn or issued revised audit or review reports? .....  Yes  No  
 If yes, identify client and list the year(s) for which the subject financial statements were corrected and/or audit or review reports withdrawn or revised, explaining the reason for the statement or report correction/withdrawal/revision. \_\_\_\_\_

5. During the **past year**, have any public companies, their subsidiaries or their employee benefit plans that have been your audit or review clients within the **past three years** 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. Attach copies of the resumes of all firm principals or managers responsible for the supervision of these services.

7. Is the firm a member of the AICPA Center for Audit Quality? .....  Yes  No

8. List the date the firm registered with the PCAOB (Public Company Accounting Oversight Board) \_\_\_\_\_  
 If the firm is not currently registered with the PCAOB, on a separate sheet, explain why the firm is exempt from registration requirements.

**Part B: All Other Services**

1. Check the boxes that apply. Within the **past year**, did the firm, firm affiliates, their predecessors in business or their personnel (on behalf of any of the foregoing) render any of the following services for public companies, their subsidiaries, or their employee benefit plans:

- a. Internal audit or internal control consulting services? .....  Yes  No
- b. Information technology consulting services? .....  Yes  No
- c. Other consulting services? .....  Yes  No
- d. Attestation services? .....  Yes  No

If yes to any of the above, provide the following information for each applicable service category:

Description of services rendered

Client names

Estimates of your firm's gross revenues on an accrual basis for the most recent and current fiscal years

Resumes of firm principals or managers in charge of services

Marketing materials used to promote these services

Sample engagement letters

2. Check the boxes that apply. With respect to your firm or firm affiliates, did you bid within the **past year**, are you currently in the process of bidding, or do you plan to bid on any of the following engagements for a public company, its subsidiaries or its employee benefit plans?

- a. Internal audit or internal control consulting services? .....  Yes  No
- b. Information technology consulting services? .....  Yes  No
- c. Other consulting services? .....  Yes  No
- d. Attestation services? .....  Yes  No

If yes to any of the above, on a separate sheet, describe the services that have been or are expected to be proposed, identify the prospective client by name and industry, and provide copies of the resumes of firm principals or managers expected to direct these engagements along with any related marketing materials used.

**INFORMATION TECHNOLOGY SUPPLEMENT** *As referenced in Question 11c.*

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
<b>Class B</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 <b>single</b> client	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Class C</b>			
Designing or developing software or hardware for <b>mass distribution</b>	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Class D</b>			
Web page development, web page maintenance/updates, or content provider for web page/forum	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Class E</b>			
Hosting web pages, Internet Access Provider, Electronic Bulletin Board Service, File Transfer Protocol Site, or Forum Manager, File Storage	\$	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other <i>*Please Describe-</i> _____	\$	\$	<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.

Are additional sheets attached? .....  Yes  No

**TRUSTEE & ESTATE SUPPLEMENT** *As referenced in Question 11d.*

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

**FUNDS CONTROLLED SUPPLEMENT** *As referenced in Question 11e & Optional Coverages 27.*

1. List total amount of client funds your firm and firm affiliates control or disburse annually. \$ \_\_\_\_\_ Total Funds  
 # \_\_\_\_\_ of clients, # \_\_\_\_\_ of business management clients, # \_\_\_\_\_ of Family Office clients

On a separate sheet, provide the following information:

- Description of all services provided in connection with funds controlled.
- Description of all quality or internal controls in place for services provided (i.e. bank account reconciliation, segregation of duties, supervision).
- List the number of clients for whom the firm currently controls \$5,000,000 or more in funds. \_\_\_\_\_
- For the 3 clients with the largest amount of funds under control, provide the following:
  - Client industry or occupation
  - Amount of funds controlled
  - Attach a copy of the current engagement letter, or, if no such letter exists, provide a detailed written description of services and annual fee.

2. Provide the number of employees who control or disburse funds for the firm, firm affiliates or clients. \_\_\_\_\_

3. Does the firm or firm affiliates currently have a surety bond or other form of employee dishonesty insurance coverage? .....  Yes  No  
 If yes, please provide a copy of the current Declarations page for the bond or policy.
4. Subject to underwriting approval, Employee Dishonesty Coverage may be available by endorsement to your policy.  
 Would you like a quotation? .....  Yes  No

**PUBLIC & PRIVATE OFFERINGS SUPPLEMENT** *As referenced in Question 11f.*

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

Client name & industry	Type of services rendered	Years 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 11g.*

1. Client Industry	# of Audits	Estimated % of Total Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last FYE
a. Agribusiness				
b. Automobile/Vehicle Dealers/Rental				
c. Banks/Lending Institutions				
d. Broker Dealers				
e. Construction				
f. Employee Benefit/Welfare Plans: 1. Subject to ERISA 2. Not subject to ERISA				
g. Entertainment Services				
h. Government/Municipal				
i. Grain Elevators				
j. Health Care Institutions				
k. Implement Sales				
l. Insurance Companies*				
m. Investment Companies & Funds 1. Hedge Funds and "Funds of Funds" 2. All others				
n. Manufacturing				
o. Mass Media				
p. Mining/Oil & Gas				
q. Not-for-profit				
r. Professionals-Health Care				
s. Professionals-Non Health Care				
t. Real Estate Development/Mgmt				
u. Retail				
v. Service Providers-Other				
w. Transportation				
x. Tribal Entities				
y. Unions				
z. Warehousing/Distribution/Wholesale				
aa. Web Based Business				
bb. 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, - **LIST ALL INSURANCE COMPANIES BY NAME ON A SEPARATE SHEET.**

2. 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.
3. 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
4. Does a second partner review all audit work papers and the audit report prior to sign-off and release of audit report? ....  Yes  No
5. 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

**INVESTMENT VENTURE SUPPLEMENT** *As referenced in Question 12a, b, c.*

	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 solicited or procured participants for 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.		
10. What professional services are rendered to venture?		

Are additional sheets attached? .....  Yes  No

**OUTSIDE INTEREST SUPPLEMENT** *As referenced in Question 13.*

**For each outside interest client, provide the following information:**

1. Client Name: \_\_\_\_\_ Client Industry: \_\_\_\_\_
2. Type of services rendered by firm: \_\_\_\_\_ Date services rendered: \_\_\_\_\_
3. Percent of equity interest held by firm personnel and their spouse: \_\_\_\_\_ %
4. Capacity served by firm personnel or their spouse: \_\_\_\_\_
5. Annual fees charged to client: \$ \_\_\_\_\_

Are additional sheets attached? .....  Yes  No

**CLAIM/INCIDENT SUPPLEMENT** *As referenced in Question 21c, d.*

**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 CNA or another insurance carrier? .....  Yes  No

Name of insurance carrier: \_\_\_\_\_ Date reported to insurance carrier: \_\_\_\_\_

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 settlement paid by insurer: \$ \_\_\_\_\_; deductible and other amounts paid by policyholder: \$ \_\_\_\_\_.

Description of claim or potential claim: \_\_\_\_\_

What steps have been taken to prevent similar claims? \_\_\_\_\_

Are additional sheets attached? .....  Yes  No

**D&O DEFENSE FOR NOT-FOR-PROFITS SUPPLEMENT** *As referenced in Optional Coverages, 28.*

Please provide the following information for each individual and 501 (c)(3) Not-For-Profit Entity for which coverage is requested.

- 1. a. Name of individual firm member: \_\_\_\_\_  
 b. Position held by individual 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. After inquiry of all owners, partners and officers of the firm and firm affiliates:
  - a. Within the past 3 years, has your firm or firm affiliates had any claims and/or negotiated settlements concerning D&O related issues? .....  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 a. or 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 carrier: \_\_\_\_\_  
 Policy limits: \_\_\_\_\_ Deductible: \_\_\_\_\_ Prior Acts Date: \_\_\_\_\_  
 Are additional sheets attached? .....  Yes  No

**EMPLOYMENT PRACTICES DEFENSE SUPPLEMENT** *As referenced in Optional Coverages, 29.*

**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. In the past five years, has the firm had any wrongful termination, discrimination or harassment (sexual or non-sexual) claims or demands (whether insured or not and whether or not any loss has been paid) including any EEOC or similar federal, state or local administrative filings or charges made against the firm, any owned entities predecessor firm, or any personnel of the aforementioned? (This should include third party claims made by non-employees). .....  Yes  No
- 3. After inquiry of all owners, partners, and officers of the firm and firm affiliates, 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 carrier: \_\_\_\_\_  
 Policy limits: \_\_\_\_\_ Deductible: \_\_\_\_\_ Prior Acts Date: \_\_\_\_\_  
 Are additional sheets attached? .....  Yes  No

