



Audit Supplemental Application

Non-Public Audit

Applicant / Firm name: _____

Client Industry	# of Non-Public Audit Clients	Estimated Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last fiscal year
Agribusiness		\$		
Broker/Dealer		\$		
Construction		\$		
Entertainment		\$		
Government/Municipal		\$		
Health Care		\$		
Insurance Companies*		\$		
Manufacturing		\$		
Mining/Oil & Gas		\$		
Not-For-Profit		\$		
Real Estate Development/Mgmt		\$		
Retail		\$		
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.

1. Does the firm have a written policy regarding acceptance of audit engagements? Yes No
2. Does the 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
3. Does a second partner review all audit work papers and audit reports prior to sign off and release of audit reports? Yes No
4. Does the Firm have a written policy on audit-related CPE training, including required courses and CPE hours per year specific to audit services? Yes No
5. Has the Firm updated audit planning and audit procedures to comply with standards set forth in Statement on Auditing Standards No. 99? Yes No

Public Audit Supplement

Please complete the following for any audit services performed for public clients during the past twelve (12) months. **Attach a separate sheet if necessary.**

Client Name	Stock Symbol	Industry	Date of Engagement	Opinion Rendered	Going Concern Issued?	Annual Revenue	Market Capacity
					<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		

1. List firm personnel 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	Years of Audit Field Work Experience (Both Public and Private)

2. Has the firm registered with the Public Company Accounting Oversight Board (PCAOB)? Yes No

3. Has the firm ever undergone a PCAOB investigation? Yes No

4. Does the firm have a written policy regarding acceptance of audit engagements? Yes No

5. Second partner involvement:

a. Is a second partner/committee approval required for a new audit engagement? Yes No

b. Does a second partner review all audit workpapers? Yes No

c. Does a second partner review the audit report prior to its release? Yes No

6. Does the firm require audit-related CPE for those who perform audits? Yes No

7. For all new public audit clients to your firm, were there client disagreements with the predecessor auditor in the year prior to the change in auditors that were disclosed in SEC filings? Yes No

If Yes, identify the client, former auditor and describe the disagreement.

8. Have any of the firm's public clients issued corrected financial statements or has the auditor (applicant firm or the predecessor) withdrawn an audit report or issued a revised audit report? Yes No

If Yes, identify the 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.

I understand the information submitted herein becomes a part of my Professional Liability Insurance Application and is subject to the same warranty and conditions.

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance containing any false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act.