

Berkley Insurance Company

Accountants Professional Liability Insurance New Business Application

CLAIMS MADE WARNING FOR APPLICATION: This Application is for a Claims Made and Reported Policy, relating to claims made against the Insureds during the Policy Period or any Extended Reporting Period that may apply.

Whenever printed in this Application, the terms in boldface type shall have the same meanings as indicated in the Policy. This Application is to be completed with respect to the entire Firm.

Applicant Firm Information

Name of Firm

Street Address

Suite

City

County

State

Zip Code

Website Address (if applicable)

Date Firm Established

The person designated as agent of the Firm and of all **Insureds** to receive any and all notices from the **Insurer** or their authorized representatives concerning this insurance:

Contact Name

Title

E-mail Address

Telephone Number

Fax Number

Requested Coverage

Indicate the desired coverage selection:

Effective Date: _____ Limits of Liability: \$ _____ per Claim \$ _____ Annual Aggregate

Deductible: _____ ☐ Per Claim or ☐ Annual Aggregate

☐ **Claim Expenses** reduce the Limit of Liability or ☐ **Claim Expenses** are paid in addition to the Limit of Liability

General Information

Is at least one member of the Firm an active member of one of the following professional associations/sections? Check all that apply:

- ☐ AICPA ☐ State CPA Society ☐ Government Audit Quality Center ☐ Center for Public Company Audit Firms
☐ PCPS ☐ Other: _____ ☐ Employee Benefit Plan Audit Quality Center

1. Does the Firm or any owner, partner or officer render services or conduct **any** business activities under any other name? ☐ Yes ☐ No

(a) **If Yes, complete the Separate Entity Supplement on page 5 whether coverage is desired or not.**

(b) Coverage may be available for such entities, subject to underwriting approval. Is coverage desired? ☐ Yes ☐ No

If Yes, list the entities for which coverage is sought: _____

Complete the remainder of the Application with respect to the Firm and all entities listed in 1(b) above. As used throughout this Application "Firm affiliates" includes all of the entities included in 1(b) above.

2. Indicate the total number of personnel for the Firm and Firm affiliates:

CPA Owners, Partners & Officers: _____ Consulting Professionals: _____
Non-CPA Owners, Partners & Officers: _____ Support Staff (all others): _____
Employed CPAs (not included above): _____ **Total Firm Personnel:** _____
Other Accounting or Tax Professionals: _____

3. Within the last 3 years, has the 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 part of 3, provide details on a separate sheet and include any policy amendments/endorsements to your current coverage.

4. Indicate the Gross Annual Revenue for the Firm and all Firm affiliates. **If the projected fiscal revenues are more than 15% over current fiscal year revenues, provide an explanation on a separate sheet.**

Second Last Fiscal Year	Last Fiscal Year	Estimated Current Fiscal Year	Projected Next Fiscal Year
FYE: / /	FYE: / /	FYE: / /	FYE: / /
\$	\$	\$	\$

Areas of Practice

5. Provide the percentage of gross annual revenue derived from the following Areas of Practice. Total must equal 100%. Indicate whether or not annual engagement letters are used for each Area of Practice.

Area of Practice	%	Engagement Letter	Area of Practice	%	Engagement Letter
Business Tax Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N	Information Technology Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N
Estate Tax Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N	Business Valuation	%	<input type="checkbox"/> Y <input type="checkbox"/> N
Individual Tax Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N	Litigation Consulting Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N
Financial Planning & Investment Advisory Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N	Business Planning (describe):	%	<input type="checkbox"/> Y <input type="checkbox"/> N
Bookkeeping and Write-Up Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N			
Compilation	%	<input type="checkbox"/> Y <input type="checkbox"/> N	Other Attest/Assurance Services (describe):	%	<input type="checkbox"/> Y <input type="checkbox"/> N
Review	%	<input type="checkbox"/> Y <input type="checkbox"/> N			
Audit Services – Non Public Clients	%	<input type="checkbox"/> Y <input type="checkbox"/> N	Other Consulting (describe):	%	<input type="checkbox"/> Y <input type="checkbox"/> N
Audit Services – Publicly Held Clients	%	<input type="checkbox"/> Y <input type="checkbox"/> N			
Forecast and Projection Services	%	<input type="checkbox"/> Y <input type="checkbox"/> N			
EDP Services/System Consultation	%	<input type="checkbox"/> Y <input type="checkbox"/> N			
			TOTAL:	100%	

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 2nd largest client (include related entities): _____ % Client Name: _____
 Client Industry: _____ Services rendered by Firm: _____
8. Within the last 3 years, have any personnel, or 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 provisions of such services for any client? **If Yes, complete the Elder Care Services Supplement on pg. 5.** ☐ Yes ☐ No
9. Within the last 10 years, has the Firm, Firm affiliates, **Predecessor Firm**, or any personnel thereof, 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 transaction", or is substantially similar to abusive tax shelters or transaction listed under 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 to any part of 9, describe services rendered, estimate and/or describe the 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 practice/service.**
10. Within the last 3 years, has the Firm, Firm affiliates, or any personnel thereof:
- (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 any part of 10, complete the Financial Planning and Investment Advisory Supplement on page 5.**
11. Within the last 3 years, has the Firm, Firm affiliates, **Predecessor Firm** or any personnel thereof:
- (a) performed audit, review, attestation or consulting services to publically 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 publically held company, its subsidiaries or its employee benefit plans? ☐ Yes ☐ No
- If Yes to 11(a) or (b), complete the Public Company Supplement on page 7.**
- (c) performed information technology services? ☐ Yes ☐ No
- If Yes to 11(c), complete the Information Technology Supplement on page 8.**
- (d) served as a trustee, co-trustee, executor, administrator or personnel representative? ☐ Yes ☐ No
- If Yes to 11(d), complete the Trustee & Estate Supplement on page 9.**
- (e) controlled or dispersed client funds? ☐ Yes ☐ No
- If Yes to 11(e), complete the Funds Controlled Supplement on page 9.**
- (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 to 11(f), complete the Public & Private Offerings Supplement on page 10.**
- (g) performed audits of non-publically held clients? ☐ Yes ☐ No
- If Yes to 11(g), complete the Non-Public Audit Client Supplement on page 10.**

12. Within the last 3 years, has the Firm, Firm affiliates, or any personnel thereof:
- (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 part of 12, complete the Investment Venture Supplement on page 11.

13. Within the last 3 years, has the 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 the Outside Interest Supplement on page 11.

14. Within the last 3 years, has the Firm, Firm affiliates, or any personnel thereof, received any non-monetary compensation for professional services? (i.e. stock, options, services, products, property, etc.) ☐ Yes ☐ No

If Yes, provide description: _____

15. Within the last 3 years, has the Firm, Firm affiliates, or any personnel thereof, 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? **If Yes, provide the following:** ☐ Yes ☐ No

Client Name & Industry	Services Rendered & Date of Services	Amount of Compensation	Form of Compensation

16. Within the last 3 years, has the Firm or Firm affiliates rendered services (**other than tax**) for a business client that subsequently declared or filed for bankruptcy, defaulted on a debt obligation, or became insolvent? ☐ Yes ☐ No

If Yes, provide the following:

Client Name & Industry	Services Rendered & Date of Services	Type of Audit Opinion	Going Concern Reference	Date of Bankruptcy, Insolvency or Default (specify)
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

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 the following: name, type of license, revenues from activity, professional liability insurer, Limits of Liability and expiration date on a separate sheet.

Internal Controls

18. Within the last 3 years, have any personnel completed any Professional Liability Risk Management Seminar, CD-ROM self-study course, or Webcast? ☐ Yes ☐ No

If Yes, specify below and provide proof of attendance/certificate of completion:

Seminar, CD-ROM self-study course or Webcast: Number of attendees: _____

19. Within the past 3 years, has your Firm or Firm affiliates sued to collect fees, including small claims court? ☐ Yes ☐ No

If Yes, provide the amount, status, reason for suit, and procedures for monitoring outstanding fee on a separate sheet.

20. Within the last 3 years, has the Firm undergone a peer or quality review under the sponsorship of the AICPA, any state CPA Society, or any other professional association or organization, been conducted? ☐ Yes ☐ No

If Yes, indicate the

opinion rendered: ☐ Unqualified/Unmodified ☐ Qualified/Modified ☐ Other: _____ Date: / /

If there was a Letter of Comments or the opinion was Qualified, Modified or Other, 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 information from the Firm's prior peer review.

If No, and the Firm provides compilation, review and/or audit services, indicate the anticipated date of review. If no review is planned, please explain why.

Claim Information and Prior Insurance

21. After inquiry of all owners, partners, officers and professionals of the Firm and Firm affiliates, within the last 5 years have any past or present personnel:

(a) been the subject of any regulatory or disciplinary investigation or inquiry (formal or informal) or been suspended from practice? ☐ Yes ☐ No

(b) been charged or plead guilty to, or indicted on a criminal charge? ☐ Yes ☐ No

If Yes to 21(a) or (b), provided details on a separate sheet.

22. During the last 5 years, has any professional liability claim or suit been made against the Applicant Firm, any **Predecessor Firm**, or partner, stockholder or professional staff person? ☐ Yes ☐ No
23. Is the Firm or any partner, stockholder or professional staff person in the Firm or Firm affiliate aware of any fact, circumstance, or situation that might reasonably be expected to result in any professional liability claim or suit against the Firm, any **Predecessor Firm**, or partner, stockholder or professional staff person in the Firm or Firm affiliate? ☐ Yes ☐ No

IF YES TO ANY PART OF QUESTIONS 21, 22, OR 23, COMPLETE THE CLAIM / INCIDENT SUPPLEMENT ON PAGE 11.

IT IS UNDERSTOOD AND AGREED THAT THE INSURER SHALL NOT BE LIABLE TO MAKE ANY PAYMENT FOR LOSS IN CONNECTION WITH ANY CLAIM MADE AGAINST ANY INSURED BASED UPON, ARISING OUT OF, DIRECTLY OR INDIRECTLY RESULTING FROM OR IN CONSEQUENCE OF, OR IN ANY WAY INVOLVING ANY LAWSUIT, ADMINISTRATIVE PROCEEDING, WRITTEN DEMAND, FACT, CIRCUMSTANCE, OR SITUATION SET FORTH OR THAT SHOULD HAVE BEEN SET FORTH IN THE INSURED'S RESPONSE TO QUESTIONS 21, 22, OR 23.

24. List the professional liability insurance purchased by the Firm for the past year. If "None", so state. ☐ None

Insurance Carrier	Policy Period	# Accountants	Limit	Deductible	Premium
			\$	\$	\$

- ☐ Claim Expenses **reduce** the Limit of Liability ☐ Claim Expenses are paid **in addition to** the limits of Liability
 Indicate the prior acts date (retroactive date) for the policy and attach a copy of the current declarations page including any prior acts endorsements: ☐ Prior Acts Date: ____ / ____ / ____ ☐ Full Prior Acts

25. Within the last 5 years, has the Firm, Firm affiliate or any personnel thereof, been declined, canceled or non-renewed for professional liability insurance for any reason other than for non-payment of premium?
 (NOT APPLICABLE IN MISSOURI) ☐ Yes ☐ No

Optional Coverages

If a quotation for any Optional Coverages is desired, indicate and complete the appropriate Supplement:

26. ☐ Registered Representative Coverage *Complete Financial Planning / Investment Advisory Services Supplement on page 5.*
27. ☐ Life Insurance Agent Coverage *Complete Financial Planning / Investment Advisory Services Supplement on page 5.*
28. ☐ Real Estate Agent Coverage

Producer Information

Submitted by (Agency Name) _____

Dated _____

Agent's Name (Individual's Name) _____

Agent's License Number _____

Please Read Carefully

The undersigned, acting on behalf of all proposed **Insureds**, declares that the statements set forth herein are true and correct and that thorough efforts have been made to obtain sufficient information from each and every **Insured** proposed for this insurance to facilitate the proper and accurate completion of this Application.

The undersigned agrees that the particulars and statements contained in the Application and any material submitted herewith are their representations and that they are material and are the basis of the insurance contract. The undersigned further agrees that the Application and any material submitted herewith shall be considered attached to and a part of the Policy. Any material submitted with the Application shall be maintained on file (either electronically or paper) with the **Insurer** and shall be deemed to be attached hereto as if physically attached.

It is further agreed that:

- if any significant change in the condition of the applicant is discovered between the date of this Application and the Policy inception date, which would render this Application inaccurate or incomplete, notice of such change will be reported in writing to the **Insurer** immediately;
- the information contained in this Application shall not be used by the **Insureds** as notice as provided for in section V. A. of this Policy;
- any Policy, if issued, will be in reliance upon the truth of such representations;
- this Application has been completed as respects the entire Applicant Firm;
- the signing of this Application does not bind the undersigned to purchase the insurance.

Dated _____

Signature of Owner, Partner, Officer or Principal _____

Title _____

Owner, Partner, Officer or Principal (Print Name) _____

This Berkley Insurance Company Application, including any material submitted herewith, shall be held in strictest confidence.

A POLICY CANNOT BE ISSUED UNLESS THE APPLICATION IS PROPERLY SIGNED AND DATED.

Separate Entity Supplement *Referenced in Question 1.*

1.

Number of entities under which the 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 the 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	Estimated Current Fiscal Year	Projected Next Fiscal Year
FYE: / /	FYE: / /	FYE: / /
\$	\$	\$

- (g)

Was this revenue included under Question 4 on Page 1 of the application?

☐ Yes

☐ No
- (h)

Does the entity currently have professional liability coverage?

☐ Yes

☐ No
- If Yes, please provide a current copy of the Declarations Page.

Are additional sheets attached?

☐ Yes

☐ No

Elder Care Services Supplement *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.

Provide a detailed description of the entity's services:
4.

Please complete the following table:

	Last Fiscal Year	Estimate For Current Fiscal 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 *Referenced in Question 10(a) and 10(b).*

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 the Firm or any Firm affiliate a Registered Investment Advisor?

☐ Yes

☐ No

3. If any persons in the Firm or Firm affiliates registered with the National Association of Securities Dealers (NASD) as a representative or principal, complete the following box:

Name of Representative	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 the Firm's 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 personnel thereof from financial planning, asset management, investment advisory services, and product sales. All such revenues should be included in Question 4 on Page 1 of the application.

a. Last Fiscal Year	b. Estimated Current Fiscal Year	c. Projected Next Fiscal Year
FYE: / /	FYE: / /	FYE: / /
\$	\$	\$

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 **Describe below	%	Non-discretionary Asset Management	%
Preparation of Financial Plans	%	Discretionary Asset Management	%
Sale of Securities	%	Other Investment Advisory Services *Describe below	%
Sale of Insurance Products	%	Other Services *Describe below	%

***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%).

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

7. 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:		

8. Within the last 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: _____

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 yes, please provide details: _____

10. Is any person in the Firm or any Firm affiliate a licensed 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 Fiscal Year
Annual Premium Volume:	\$	\$
Annual Insurance Commissions:		
Number of Policies:		

- (c) Within the last 3 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, please provide a current copy of the Declarations Page.

11. Does the Firm, Firm affiliates or their personnel have discretionary authority to invest for any employee benefit plan? ☐ Yes ☐ No

If Yes, 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 the Firm is rendering services.

Coverage may be available for acting as a benefit plan fiduciary by endorsement to the Firm's policy subject to underwriting approval. Would you like a quotation? ☐ Yes ☐ No

Are additional sheets attached? ☐ Yes ☐ No

Public Company Supplement Referenced in Questions 11(a) and 11(b).

Within the last 3 years if the Firm, Firm affiliates, **Predecessor Firms** or personnel thereof performed audit or review services for a public company, its subsidiaries or its employee benefit plans, or if the Firm is 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 last 3 years if the Firm, Firm affiliates, **Predecessor Firms** or personnel thereof 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 the Firm is 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 & Review:

1. Complete the following for all public companies, their subsidiaries or their employee benefit plans for whom these services were provided within the last 3 years AND for whom the Firm is bidding or plans to bid to perform such services. If a client has changed names, please provide the former and the current name. Attach a separate sheet if necessary.

Client Name	Primary Industry	# Years in Business	# Months as Client*	Dates of Reports	Types of Reports Issued	Audit**	CUSIP Number
1.							
2.							
3.							

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

**List if reports Qualified, Adverse, Disclaimed or contained Going Concern Reference

2. For each client identified above, please complete the following table and respond "Yes" or "No" with respect to the most recent financials the Firm has reported on.

Client Name	Net Loss?	Negative Cash Flow?	Negative Retained Earnings?	Significant Uncertainties or Contingencies?	Going Concern Reference?
1.	<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
2.	<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
3.	<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

3. During the last 3 years, for audit or review engagements performed for public companies, their subsidiaries or their employee benefit plans that were new to the 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 last 3 years, have any public companies, their subsidiaries or their employee benefit plans that have been your audit or review clients:
- (a) issued corrected financial statements, or had their accountants withdrawn, or issued revised audit or review reports? ☐ Yes ☐ No
- (b) been the subject of any regulatory inquiry or investigation regarding financial statement reporting or disclosure matters? ☐ 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 OR describe the nature of the inquiry or investigation.

5. Attach copies of the resumes of all Firm principals or managers responsible for the supervision of these services.

6. 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 last 3 years, 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?
- (b) information technology consulting services?
- (c) other consulting services?
- (d) attestation services?

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

If Yes to any part of 1, provide the following information for each applicable service category:

- Description of services rendered
- Client names
- Estimates of the 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 the 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?
- (b) information technology consulting services?
- (c) other consulting services?
- (d) attestation services?

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

If Yes to any part of 2, 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 *Referenced in Question 11(c).*

1. Type of Information Technology Services

Class A	Revenues Last Fiscal Year	Estimate 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, file storage	\$	\$	<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 the following:

- 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 *Referenced in Question 11(d).*

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	# 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
			\$	\$		<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 *Referenced in Questions 11(e) and 30.*

- List total amount of client funds the Firm or Firm affiliates control or disburses annually: \$ _____
 - Number of Clients: _____
 - On a separate sheet, describe the scope of services provided by the Firm and describe all quality or internal controls in place for the services provided.**
 - Do you provide business management or Family Office services or control funds for clients in the entertainment field? ☐ Yes ☐ No
 - If Yes, provide the number of clients: _____

For each Family Office client with assets under your control of \$10,000,000 or greater and for each business management/entertainment client with assets over \$5,000,000 under your control, provide a copy of your current engagement letter and on a separate sheet provide a detailed description of services provided to each client.
 - Provide the number of employees who control or disburse funds for the Firm, Firm affiliates or clients: _____
 - 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.**
- 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 *Referenced in Question 11(f).*

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

Client Name & Industry	Type of Services Rendered	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 *Referenced in Question 11(g).*

1. Client Industry		# of Audits	Estimated Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last FYE
a.	Agribusiness (non Grain Elevator)				
b.	Agribusiness (Grain Elevator)				
c.	Automobile/Vehicle Dealers/Rental				
d.	Banks/Lending Institutions				
e.	Broker Dealers				
f.	Construction				
g.	Employee Benefit/Welfare Plans: 1. Subject to ERISA 2. Not subject to ERISA				
h.	Entertainment Services				
i.	Government/Municipal				
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, HMOs and PPOs- **LIST ALL INSURANCE COMPANIES BY NAME ON A SEPARATE SHEET WITH CURRENT AM BEST RATING.**

2. On a separate sheet, list each Firm partner that performs audits and describe their industry experience and relevant CPE courses completed in the last 3 years.
3. 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
4. Does a second partner review all audit workpapers and the audit report prior to sign-off and release of audit report? ☐ Yes ☐ No
5. Do 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

Investment Venture Supplement *Referenced in Questions 12(a), 12(b), and 12(c).*

	Venture #1	Venture #2
1. Name of investment venture		
2. Venture industry & purpose		
3. Date formed		
4. Net worth of venture	\$	\$
5. Percent 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 the 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 *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 *Referenced in Questions 21, 22, and 23.*
If you have reported a claim or potential claim provide a loss run from each carrier to whom you have reported a claim or potential claim in the last 5 years. If no insurance existed at the time of such claim, provide a copy of the suit papers. 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 Berkley Insurance Company or another insurance carrier? ☐ Yes ☐ No
- Has suit been filed? ☐ 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: _____
- Claim Status: ☐ Open ☐ Closed

If pending provide:

- Insurer's loss reserve: \$ _____ Insurer's expense 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

NOTICE TO COLORADO APPLICANTS: IT IS UNLAWFUL TO KNOWINGLY PROVIDE FALSE, INCOMPLETE, OR MISLEADING FACTS OR INFORMATION TO AN INSURANCE COMPANY FOR THE PURPOSE OF DEFRAUDING OR ATTEMPTING TO DEFRAUD THE COMPANY. PENALTIES MAY INCLUDE IMPRISONMENT, FINES, DENIAL OF INSURANCE, AND CIVIL DAMAGES. ANY INSURANCE COMPANY OR AGENT OF AN INSURANCE COMPANY WHO KNOWINGLY PROVIDES FALSE, INCOMPLETE, OR MISLEADING FACTS OR INFORMATION TO A POLICY HOLDER OR CLAIMANT FOR THE PURPOSE OF DEFRAUDING OR ATTEMPTING TO DEFRAUD THE POLICY HOLDER 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.

NOTICE TO NEW MEXICO, PENNSYLVANIA APPLICANTS: 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 AND SUBJECTS SUCH PERSON TO CRIMINAL AND CIVIL PENALTIES.

NOTICE TO APPLICANTS OF KENTUCKY: ANY PERSON WHO KNOWINGLY, AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE 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.

NOTICE TO APPLICANTS OF OKLAHOMA: ANY PERSON WHO KNOWINGLY, AND WITH INTENT TO INJURE, DEFRAUDS OR DECEIVES ANY INSURER OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE OR STATEMENT OF CLAIM FOR THE PROCEEDS OF AN INSURANCE POLICY CONTAINING ANY FALSE, INCOMPLETE, OR MISLEADING INFORMATION OR CONCEALS FOR THE PURPOSE OF MISLEADING INFORMATION CONCERNING ANY FACT MATERIAL THERETO, IS GUILTY OF A FELONY AND IS SUBJECT TO CRIMINAL AND CIVIL PENALTIES.

NOTICE TO MAINE, MASSACHUSETTS, TENNESSEE, VIRGINIA, AND WASHINGTON APPLICANTS: 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.

NOTICE TO OHIO APPLICANTS: ANY PERSON WHO, WITH INTENT TO DEFRAUD OR KNOWING THAT HE IS FACILITATING A FRAUD AGAINST AN INSURER, SUBMITS AN APPLICATION OR FILES A CLAIM CONTAINING A FALSE OR DECEPTIVE STATEMENT IS GUILTY OF INSURANCE FRAUD.

NOTICE TO APPLICANTS OF FLORIDA: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO INJURE, DEFRAUD OR DECEIVE ANY INSURER FILES A STATEMENT OF CLAIM OR AN APPLICATION CONTAINING ANY FALSE, INCOMPLETE, OR MISLEADING INFORMATION IS GUILTY OF A FELONY OF THE THIRD DEGREE.

NOTICE TO ALABAMA, ARKANSAS, DISTRICT OF COLUMBIA, LOUISIANA, AND RHODE ISLAND APPLICANTS: ANY PERSON WHO KNOWINGLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR KNOWINGLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN PRISON.

NOTICE TO NEW YORK APPLICANTS: 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, 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.

NOTICE TO MARYLAND APPLICANTS: ANY PERSON WHO KNOWINGLY OR WILLFULLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR WHO KNOWINGLY OR WILLFULLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN PRISON.

NOTICE TO OREGON APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE CONTAINING ANY MATERIALLY FALSE INFORMATION OR CONCEALS, FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO MAY BE COMMITTING A FRAUDULENT INSURANCE ACT, WHICH MAY BE A CRIME AND MAY SUBJECT THE PERSON TO PENALTIES.

NOTICE TO NEW JERSEY APPLICANTS: ANY PERSON WHO INCLUDES ANY FALSE OR MISLEADING INFORMATION ON AN APPLICATION FOR AN INSURANCE POLICY IS SUBJECT TO CRIMINAL AND CIVIL PENALTIES.

NOTICE TO KANSAS APPLICANTS: ANY PERSON WHO, KNOWINGLY AND WITH INTENT TO DEFRAUD, PRESENTS, CAUSES TO BE PRESENTED OR PREPARES WITH KNOWLEDGE OR BELIEF THAT IT WILL BE PRESENTED TO OR BY AN INSURER, PURPORTED INSURER, BROKER OR ANY AGENT THEREOF, ANY WRITTEN, ELECTRONIC, ELECTRONIC IMPULSE, FACSIMILE, MAGNETIC, ORAL, OR TELEPHONIC COMMUNICATION OR STATEMENT AS PART OF, OR IN SUPPORT OF, AN APPLICATION FOR THE ISSUANCE OF, OR THE RATING OF AN INSURANCE POLICY FOR PERSONAL OR COMMERCIAL INSURANCE, OR A CLAIM FOR PAYMENT OR OTHER BENEFIT PURSUANT TO AN INSURANCE POLICY FOR COMMERCIAL OR PERSONAL INSURANCE WHICH SUCH PERSON KNOWS TO CONTAIN MATERIALLY FALSE INFORMATION CONCERNING ANY FACT MATERIAL THERETO; OR CONCEALS, FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO, COMMITS A FRAUDULENT INSURANCE ACT AND MAY BE SUBJECT TO CRIMINAL AND/OR CIVIL FINES OR PENALTIES.

NOTICE TO VERMONT APPLICANTS: ANY PERSON WHO KNOWINGLY PRESENTS A FALSE STATEMENT IN AN APPLICATION FOR INSURANCE MAY BE GUILTY OF A CRIMINAL OFFENSE AND SUBJECT TO PENALTIES UNDER STATE LAW.