

## AUDIT SUPPLEMENTAL APPLICATION

**Applicant/Firm Name:**

**1. For all audit work performed by the firm, please provide the following information:**

Client Industry	# of Non-Public Clients	# of Publicly Held Clients	# of clients domiciled outside the United States	# of Fortune 1000 Clients	% of Audit Revenue	# of Clients with Net Loss 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 Below)					%	
<b>Totals</b>					<b>100%</b>	

Additional information pertaining to question 1. above:

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**2. In the past five (5) years, has the Firm had any audit client that has declared or filed bankruptcy, defaulted on a bond issue, or become insolvent subsequent to service rendered by the applicant Firm? If yes, please complete the following:**

				Yes	No
Client Name					
Services provided					
Dates Services provided					
Was a written opinion provided?	Yes	No	Yes	No	
Going Concern Reference?	Yes	No	Yes	No	
Client's revenues?					
Has the firm been named in a claim or as a culpable party by the bankruptcy trustee?	Yes	No	Yes	No	

<b>3. In the past five (5) years, for any public or private audit engagements, how many audits included significant uncertainties or contingencies?</b>	
<b>4. In the past five (5) years, for any public or private audit engagements, how many audits included a going concern statement?</b>	

<b>5. Have any of your public clients issued corrected financial statements or has the auditor (your firm or the predecessor) withdrawn an audit report or issued a revised audit report?</b>	Yes	No
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If "Yes" to question 5. above, identify the client and list the year(s) for which the subject financial statements were corrected and/or audit reports withdrawn or revised, explaining the reason for the statement correction or audit report withdrawal/revision:

<b>6. Have any of your public clients issued corrected financial statements or has the auditor (your firm or the predecessor) withdrawn an audit report or issued a revised audit report?</b>	Yes	No
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If "Yes" to question 6. above, identify the client and describe the nature of the inquiry or investigation:

<b>7. Does your Firm have a written policy on audit-related CPE training, including required courses and CPE hours per year?</b>	Yes	No
<b>8. Are annually updated engagement letters, signed by clients, used for all Audit Services?</b>	Yes	No
<b>9. Does a second partner review all audit workpapers and the audit report prior to sign-off and release?</b>	Yes	No
<b>10. Does 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?</b>	Yes	No

If "No" to any of questions 7. through 10. above, provide additional details in the space provided below.

<b>11. If the Firm received a letter of comment on its last peer review, attach a copy along with the Firm's response.</b>
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## SUPPLEMENTAL INFORMATION

Please use this section to provide additional details for questions 7. through 10. or for any questions requiring additional space for answers.



## FRAUD WARNING

**NOTICE TO ALABAMA, ALASKA, ARIZONA, ARKANSAS, CONNECTICUT, DELAWARE, GEORGIA, IDAHO, ILLINOIS, INDIANA, IOWA, KANSAS, MARYLAND, MASSACHUSETTS, MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI, MONTANA, NEBRASKA, NEVADA, NEW HAMPSHIRE, NORTH CAROLINA, NORTH DAKOTA, OREGON, RHODE ISLAND, SOUTH CAROLINA, SOUTH DAKOTA, TEXAS, UTAH, VERMONT, WASHINGTON, WEST VIRGINIA, WISCONSIN, AND WYOMING APPLICANTS:** In some states, 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, for the purpose of misleading, conceals information concerning any fact material thereto, may commit a fraudulent insurance act which is a crime in many states.

**NOTICE TO CALIFORNIA INSURED:** For your protection, California law requires the following to appear on this form: Any person who knowingly presents false or fraudulent information to obtain or amend insurance coverage or to make a claim for the payment of a loss is guilty of a crime and may be subject to fines and confinement in state prison.

**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 policyholder or claiming with regard to a settlement or award payable for insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

**NOTICE TO DISTRICT OF COLUMBIA APPLICANTS: WARNING:** It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.

**NOTICE TO FLORIDA APPLICANTS:** Any person who knowingly and with intent to injure, defraud or deceive any insurance company files a statement of claim containing any false, incomplete or misleading information is guilty of a felony of the third degree.

**NOTICE TO HAWAII APPLICANTS:** 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.

**NOTICE TO KENTUCKY 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 commits a fraudulent insurance act, which is a crime.

**NOTICE TO LOUISIANA 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 MAINE 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 may include imprisonment, fines, or denial of insurance benefits.

**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 NEW MEXICO 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 civil fines and criminal penalties.

**NOTICE TO NEW YORK APPLICANTS:** Any person who knowingly and with intent to defraud an 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 \$5,000 and the stated value of the claim for each such violation.

**NOTICE TO OHIO APPLICANTS:** Any person who, with intent to defraud or knowing that he/she 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 OKLAHOMA APPLICANTS: WARNING:** Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.

**NOTICE TO 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 a 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 the person to criminal and civil penalties.

**NOTICE TO TENNESSEE 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 VIRGINIA 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.

**The Applicant acknowledges that the answers provided herein are based on a reasonable inquiry and/or investigation. The Applicant warrants that the above statements and particulars together with any attached or appended documents are true and complete and do not misrepresent, misstate or omit any material facts.**

**The Applicant agrees to notify us of any material changes in the answers to the questions on this questionnaire which may arise prior to the effective date of any policy issued pursuant to this questionnaire and the Applicant understands that any outstanding quotations may be modified or withdrawn based upon such changes at our sole discretion.**

**Completion of this form does not bind coverage. Applicant's acceptance of the company's quotation is required prior to binding coverage and policy issuance.**

**All written statements and materials furnished to the company in conjunction with this application are hereby incorporated by reference into this application and made a part of this application.**

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**Applicant Signature** \_\_\_\_\_

(Must be signed by an owner, principal, partner or officer)

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_