

5. Complete the following for each individual included above in question 4 A - C:

Name	Years in Public Practice	Date of CPA License	Hours of continuing Education past 12 mo.

6. Within the past five (5) years, has the firm or any member of the firm:
- a. organized, arranged or procured limited partnerships or interests therein, or other investments? No Yes
 - b. prepared projections for use in selling limited partnership interests or other investments? No Yes
 - c. participated in the management of any partnership or other investment venture? No Yes
 - d. made recommendations as to the sale or purchase of any specific investment? No Yes

7. Does any one client represent more than 50% of your annual gross income? No Yes

8. Within the past two(2) years, has the firm sued to collect fees? No Yes

If "YES," indicate number of times: _____

9. Total gross annual fees: a. Latest Fiscal Year: \$ _____

b. Projected Next Fiscal Year: _____

10. Is it the firm's standard practice to use engagement letters when agreeing to represent a client? No Yes

11. Is the Applicant or any member of the firm licensed or operating as the following: No Yes

If "YES," then give % of time spent and fees below for each.

% of Total Time Spent		Fees Derived From This Activity
Escrow Agent	_____ %	\$ _____
Insurance Agent/Broker	_____ %	\$ _____
Investment Advisor/Financial Planner	_____ %	\$ _____
Lawyer	_____ %	\$ _____
Real Estate Agent/Broker	_____ %	\$ _____
Registered Representative (Securities Broker)	_____ %	\$ _____

12. Is any owner, partner, shareholder, principal, officer or employee involved in any other business or entity on either a part-time or full-time basis? No Yes

13. Has the firm had a quality review under sponsorship of the AICPA, a State Society or any other professional association? **If "YES," please provide date of the review _____ and attach a copy of the results and your response (if applicable).** No Yes

14. Within the past five (5) years has the firm or any owner, partner, shareholder, principal, officer or employee been subject to disciplinary action by any state board of accounting, AICPA or state CPA society or had his or her accounting license revoked, or been subjected to any fine, reprimand, criminal penalty or civil liability related to performance of professional services? No Yes

If "YES," please provide full details in Section I and submit a copy of any pertinent correspondence: _____

15. Within the past five (5) years has the firm or any owner, partner, shareholder, principal, officer or employee had his/her professional liability insurance application denied, or policy cancelled or non-renewed? No Yes

If "YES," please provide reason: _____

16. Has the Firm or any member of the Firm ever:

- a. Had his/her certificate, license, or permit to practice suspended or revoked? No Yes
- b. been subjected to any disciplinary action by any state board of accountancy, State society or the AICPA?

17. Indicate the percentage of practice income in each of the following categories:

<p>Tax</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">Business Tax</td><td style="width: 20%; text-align: center;">%</td></tr> <tr><td>Estate Tax</td><td style="text-align: center;">%</td></tr> <tr><td>Individual Tax</td><td style="text-align: center;">%</td></tr> </table> <p>Accounting/Bookkeeping %</p> <p>Consulting</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">Business/ Investment Advice</td><td style="width: 20%; text-align: center;">%</td></tr> <tr><td>Computer Related Services</td><td style="text-align: center;">%</td></tr> <tr><td>Litigation Support</td><td style="text-align: center;">%</td></tr> <tr><td>Management Consulting (complete supplement app)</td><td style="text-align: center;">%</td></tr> <tr><td>Projections & Forecasts</td><td style="text-align: center;">%</td></tr> <tr><td>Valuations</td><td style="text-align: center;">%</td></tr> <tr><td>Other</td><td style="text-align: center;">%</td></tr> </table>	Business Tax	%	Estate Tax	%	Individual Tax	%	Business/ Investment Advice	%	Computer Related Services	%	Litigation Support	%	Management Consulting (complete supplement app)	%	Projections & Forecasts	%	Valuations	%	Other	%	<p>Attestation</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">Audit (complete supplement app)</td><td style="width: 20%; text-align: center;">%</td></tr> <tr><td>Review</td><td style="text-align: center;">%</td></tr> <tr><td>Compilation</td><td style="text-align: center;">%</td></tr> </table> <p>Special Services</p> <p>Business Management:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">a) Billing Paying / Personal Services</td><td style="width: 20%; text-align: center;">%</td></tr> <tr><td>b) Cash Disb. & Receipts</td><td style="text-align: center;">%</td></tr> <tr><td>ERISA / Fiduciary Responsibility (complete supplement app)</td><td style="text-align: center;">%</td></tr> <tr><td>Executor / Trustee</td><td style="text-align: center;">%</td></tr> <tr><td>Personal Financial Planning / RIA (complete supplement app)</td><td style="text-align: center;">%</td></tr> <tr><td>SEC Work other than Audit or Tax</td><td style="text-align: center;">%</td></tr> <tr><td>Assurance Services</td><td style="text-align: center;">%</td></tr> </table> <p style="text-align: right;">Total adds to 100% %</p>	Audit (complete supplement app)	%	Review	%	Compilation	%	a) Billing Paying / Personal Services	%	b) Cash Disb. & Receipts	%	ERISA / Fiduciary Responsibility (complete supplement app)	%	Executor / Trustee	%	Personal Financial Planning / RIA (complete supplement app)	%	SEC Work other than Audit or Tax	%	Assurance Services	%
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Supplemental Information (use this area to provide additional information; attach a separate sheet if necessary)

* 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, may be committing a fraudulent insurance act, and may be subject to a civil penalty or fine.

* not applicable in all states

Applicant's Signature: _____ Date: _____

Broker's Name (Printed): _____

Broker's Signature: : _____ Date: _____



ACCOUNTANTS
ERRORS & OMISSIONS SUPPLEMENTAL CLAIM APPLICATION

- 1. Full name of Applicant:
2. Full name of Individual(s) or firm involved in the claim:
3. Full name of Claimant:
4. Indicate whether: CLAIM SUIT ACT, ERROR OR OMISSION ONLY (No Claim or Suit)
5. Date and location of alleged act, error or omission:
6. Date of claim: Date reported to Insurance Company:
7. Additional defendants:
8. IF CLOSED: Total loss paid including deductible(s)? \$ Indicate whether: COURT JUDGEMENT (or) OUT OF COURT SETTLEMENT Date closed:
9. IF PENDING: Claimant's settlement demand? \$ Defendant's offer for settlement? \$ Insurer's loss reserve? \$
10. Name(s) of Insurer(s) responding to this claim or incident. Policy Number: Limits of Liability: Deductible:
11. DESCRIPTION OF CLAIM, SUIT OR INCIDENT:
A. Description of alleged act, error or omission upon which claim is based:
B. Description of the type and extent of injury or damage allegedly sustained:
C. Explain what action(s) have been taken to prevent reoccurrence of a similar claim:
D. Was Engagement Letter used? No Yes

I declare that the information submitted herein is true to the best of my knowledge and becomes a part of my Professional Liability Application. I understand that an incorrect or incomplete statement could void my protection.

Signature of Applicant Title Date (Must be signed by a Principal, Partner or Officer of the Firm.)



**AUDITS
ERRORS & OMISSIONS SUPPLEMENTAL APPLICATION**

1. List the percentage of **audit revenue** derived from the following activities, and indicate the sectors of which the Firm provides audit engagements:

*****IF YOU PUT A % IN THE OTHER CATEGORY, PLEASE GIVE DESCRIPTION*****

Activity	Percentage of Revenue
SEC company	
Non-SEC company	
Government	
Non Profit	
ERISA/Pension Plan	
Other: _____	
Total Audit Revenue:	100%

Sector	Percentage of Revenue
Manufacturing	
Retail	
Construction	
Service	
Municipal	
County Government	
School District	
Hospital/Medical	
Other: _____	
Total:	100%

2. Was your last peer or quality review unqualified? No Yes N/A
If "NO", attach comments and response.

3. In the past five years, has the firm had any audit client that declared or filed bankruptcy, defaulted on a bond issue, or become insolvent subsequent to service rendered by the applicant firm?

If "YES", complete the following: No Yes

Client Name	#1 _____	#2 _____	#3 _____
Services Provided			
Dates of Service			
Written Opinion	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes
Going Concern Letter	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes
Date of Default, Bankruptcy, or Insolvency			
Client's Revenue			

4. Please list all CPE you have taken in the past three years in this field of Accounting. Does training include the industry sector(s) for which the audit services are performed? _____

5. Does your firm issue comfort letters for bond offerings? No Yes
If "YES," please list who these services are rendered to and the amounts of the bonds.

I declare that the information submitted herein is true to the best of my knowledge and becomes a part of my Professional liability application. I understand that an incorrect or incomplete statement could void my protection.

Signature of Applicant (must be signed by a principal, partner or officer of the firm)	Title	Date
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*****COMPLETE FORM IN ITS ENTIRETY*****



**BUSINESS/PERSONAL MANAGEMENT
ERRORS & OMISSIONS SUPPLEMENTAL APPLICATION**

Business / personal management services are those services where the CPA acts as the client's representative in many or all of the client's financial transactions (e.g. bill paying and cash disbursements).

Firm Name	
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1. Experience

Complete the following table in respect to the Firm's and Business/personal Management practitioners' expertise.

Individual(s)	# of Years BPM Experience	# of Hours BPM CPE in Past 3 Years

2. Services

- a. Approximate percentage of Firm's total clients that are BPM: _____
- b. Approximately what percentage of the firm's BPM revenue is derived from the following:

Bookkeeping	%	Financial Statement Preparation	%
Tax	%	Acts as Officer or Director of Company Owned/Controlled by BPM Client	%
Bill Paying	%	Accounting or Audit for Royalties or Revenue	%
Business / Investment Advice	%	Other:	%

Total BPM revenue must add to 100%

3. Practice Management

- a. Attach a copy of the standard engagement letter used by the Firm.
- b. Does the Firm have discretionary authority to invest funds? No Yes
If "YES," what type of investments are the funds placed in?

- c. Describe the Firm's internal control procedures for the disbursement of funds.

- d. Are client's funds commingled with other funds? No Yes
- e. How frequently is an accounting of services rendered given to the client?
- f. Are Reports provided to any party other than the client? No Yes
If "YES," to whom and how often? _____
- g. Does the Firm have a client screening process? No Yes
 _____New Clients Only _____All Clients

Applicant's Signature

Date



**FIDUCIARY ACTIVITIES
ERRORS & OMISSIONS SUPPLEMENTAL APPLICATION**

INSTRUCTIONS:

1. Complete the following information if, within the past two (2) years, any owner, partner, shareholder, principal, officer or employee has received, disbursed, or controlled client funds and/or assets in any capacity.
2. Complete one form for each client (copy if necessary).
3. Please type or print using black ink. **DO NOT USE PENCIL.**

1. Name of Applicant: _____
2. Legal Name of firm: _____
3. Client's Name: _____
4. Relationship to firm: _____
5. Describe the services rendered for the client listed in #2 above: _____

6a. Complete the following for all individuals who have authority to transact business or handle funds and/or assets for this client:

NAME	CAPACITY	MEMBER OF THE APPLICANT FIRM?
		<input type="checkbox"/> No <input type="checkbox"/> Yes
		<input type="checkbox"/> No <input type="checkbox"/> Yes
		<input type="checkbox"/> No <input type="checkbox"/> Yes

6b. Is the individual(s) listed in 6a. bonded for handling client funds and/or assets? No Yes
If "YES," please attach a copy of the bond.

7. What funds and/or assets does the individual(s) listed in 6a. above have access to? (Please list type and maximum value at any given time):
 Cash \$ _____ Real Estate \$ _____ Trust Accounts \$ _____
 Bank Accounts \$ _____ Securities \$ _____ Other: _____

8. Is the client's signature required on all checks and/or transactions? No Yes
If "YES," please explain: _____

8. Does the individual(s) listed in 6a. above have the authority to make investment decisions on behalf of the client?
 No Yes
If "YES," please explain: _____

10. What risk controls are in place to monitor the handling of client funds and/or assets?

I declare that the information submitted herein is true to the best of my knowledge and becomes a part of my Professional Liability Application. I understand that an incorrect or incomplete statement could void my protection.

Signature: _____ Date: _____



**PROFESSIONAL INVESTMENT/FINANCIAL PLANNING
ERRORS & OMISSIONS SUPPLEMENTAL APPLICATION**

Professional investment/financial planning is a service in which the Professional assists the client with an investment portfolio.

1. SERVICES INCLUDE:

SERVICES	NO or YES	REMUNERSTION	
Preparing financial plan	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Recommending asset allocation	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Recommending specific investments	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Make investment transaction on behalf of clients	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Business valuation	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Assisting in buying/selling of real estate	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Make investment transactions on behalf of non-accounting clients	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other
Actively managing assets for your clients	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> Commission <input type="checkbox"/> Referral Fee	<input type="checkbox"/> Fee <input type="checkbox"/> Other

2. Does the firm currently or has it within the past five years:
- a. Organized or sold tax shelters, real estate or investment syndicates or limited partnerships or any tax advantaged investments? No Yes
 - b. Acted as manager or general partner of any tax shelter, real estate or investment syndicate or limited partnership or tax advantaged investment? No Yes

If "YES" to (a) or (b) above, please explain:

3. If the firm makes investment transactions, please describe services:

4. Does your firm have a contractual relationship with a securities broker or dealer? No Yes
If "YES," name entity(ies), the relationship, the services provided, and whether or not you are insured under their errors and omissions policy.

5. Describe experience (or attach resume) including applicable CPE taken for key personnel providing these services:

6. What does the firm do to stay current in these services areas?

7. Are annual engagement letters used for this services? No Yes

If "YES," please attach a copy.

8. Are the services provided under the name of a different entity? No Yes

9. If you manage assets for a fee, what is the total current amount of assets under management? _____

a. What is the minimum amount of assets a client must maintain? _____

b. What if the average amount of assets your clients maintain? _____

10. If you manage assets for a fee, allocate the percentages in the following categories:

Stocks _____ % Options _____ %
Bonds _____ % Futures _____ %
REITS _____ % Other: _____ : _____ %

Applicant's Signature

Date



TRUST ERRORS & OMISSIONS SUPPLEMENTAL APPLICATION

Firm Name: _____

Please provide the following regarding Trustee services. Complete separate supplement for each Trust. Note: Do not complete for nonfunded Trust. For these Trusts, in lieu of application, please provide a list of identifying the Trust and Trustee.

Part 1 – Trustee Information

1. Name of the Trust: _____

2. Name of Trustee: _____

3. Does the Trustee engage in any of the following activities? If so, please provide an explanation in the space provide on the reverse side of this supplement.

- a. Use the Trust funds to invest in entities in which the Trustee, Firm, or related individual or entity is involved. No Yes
- b. Employment by the Trust of persons or agents who are owners or employees of the firm or related to the Trustee or Firm. No Yes
- c. Use of Trust funds as loans to the Trustee, owners, or employees of the Firm or the Firm itself. No Yes

4. Firm's Services

Services	No or Yes	Provided by Trustee	Provided by Other Firm Member	Reviewed By	Position in the Firm
Bookkeeping	<input type="checkbox"/> No <input type="checkbox"/> Yes				
Bill Paying	<input type="checkbox"/> No <input type="checkbox"/> Yes				
Tax	<input type="checkbox"/> No <input type="checkbox"/> Yes				
Other (describe):	<input type="checkbox"/> No <input type="checkbox"/> Yes				

5. The relationship prior to the Trusteeship:

<input type="checkbox"/> Family Member	<input type="checkbox"/> New Client
<input type="checkbox"/> Long Time Client	<input type="checkbox"/> No relationship prior to Trusteeship
<input type="checkbox"/> Other (describe)	

6. Fees for Trustee services are determined by:

- Trust Agreement Direct Billing to Trustor Other (describe): _____

7. Do Trustee fees inure to the benefit of the Trustee or to the Firm? _____

Part 2 – Trust Information

1. Please provide the following about the Trust:

Date Appointment Accepted	Assets of Trust	Annual Trust Income	Number of Trust Beneficiaries	Type of Trust

2. Is an accounting provided to all beneficiaries? No Yes

If "YES," how frequently? Monthly Quarterly Annually As Requested Other: _____

3. Does anyone else receive a copy of the accounting? No Yes

If "YES," who? _____

Part 3 – Responsibilities

1. Please list specific duties of the Trustee, or provide a copy of the Trustee duties section of the Trust document.

2. Does the Trustee delegate any Trustee duties to others? No Yes

If "YES," please describe the procedures in place to monitor the acts of others performing Trustee services.

Part 4 – Trust Investments

1. Please describe the extent of the Trustee's authority to invest funds and/or authorize loans:

2. Please describe the composition of the Trust investments:

Applicant's Signature

Date