



The Premier Plan- Application Supplements

Part of the AICPA Professional Liability Insurance Program

Client No. _____

SEPARATE ENTITY SUPPLEMENT *As referenced in Question 1.*

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:

Last Fiscal Year Estimate			Estimate For Current Year		
FYE:	/	/	FYE:	/	/
\$			\$		

- g. 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 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

As referenced to in questions 9, 27 & 28.

1. Provide the following information on personnel for which you have responded "Yes" to either question 9a or 9b

Name and Professional Designations Earned

Registered Investment Adviser?

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

2. Indicate the amount of gross revenues 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 the application.

a) Last Fiscal Year: \$ _____ b) Estimate for Current Fiscal Year: \$ _____

3. From the amount listed in 2a above, provide the percentage of revenue derived from the following areas of practice. *Total of all items must equal 100%.*

Referrals to 3rd Parties	%	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:* _____

4. Indicate which products personnel recommend 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 A % =
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	
Class B		Class B % =
Property/Casualty Insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Listed Stocks/Bonds	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Class C		Class C % =
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	
Class D		Class D % =
Derivatives	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Other <i>*Describe below</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Describe:* _____

Continued on S-3

5. 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		

6. Within the past 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: _____

7. 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: _____

8. Is any person in your firm or any firm affiliate a registered representative for a broker or dealer? Yes No
 If yes, provide the following:

Name of Representative	NASD Licenses	Name of Broker/Dealer

Coverage may be available for registered representatives by endorsement to your policy subject to underwriting approval. Would you like a quotation? Yes No
 If yes, and the representatives currently have errors & omissions insurance, attach a copy of their current Declarations Page.

9. 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 agents have errors & omissions insurance? Yes No
 If yes, attach a copy of their current Declarations Page.

10. 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 AUDIT CLIENT SUPPLEMENT *As referenced in Question 10a.*

1. Complete the following for all public clients for whom auditing services were provided within the past **three years**. 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 Audit Reports Issued	Type of Audit Reports Issued (Unqualified, etc.)	Method of Securities Trading (List exchange if applicable: NYSE, OTC, etc.)

*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 Statement?

3. For public audit engagements performed which were new to your firm in the past year, were there client disagreements with the predecessor auditor in the year prior to the change in auditors which were disclosed in SEC filings? Yes No
If yes, identify the client and describe the disagreement. _____

4. Have any of your public audit clients issued corrected financial statements or has the auditor (your firm or the predecessor) withdrawn an audit report or issued a revised audit report? Yes No
If yes, identify 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. _____

5. In the past 3 years, have any of your public clients 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. List firm partners or principals 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	Describe Relevant Industry Experience

7. Does the firm belong to the SEC Practice Section of the AICPA? Yes No
If yes, attach a copy of the firm’s most recent Peer Review Report as well as the Letter of Comments and the firm’s Letter of Response, if any.

8. Does the firm use written guidelines for acceptance and continuance of public audit engagements? Yes No
If yes, does the firm review and document its adherence to these guidelines for each client at least annually? Yes No
 Are additional sheets attached? Yes No

INFORMATION TECHNOLOGY SUPPLEMENT *As referenced in Question 10b.*

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
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	\$	\$	<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:

- Copies of all printed materials used to market these products or services.
- Samples of contracts or engagement letters used for these products or services.

2. Within the past 3 years, has the firm or firm affiliates hired independent contractors for I.T. services Yes No
- a. Coverage may be available for these independent contractors by endorsement to your policy subject to underwriting approval. Would you like a quotation? Yes No
- If yes, provide on additional sheets the names of the independent contractors, the written agreement under which they are performing services and a description of the services they are rendering.*
- Are additional sheets attached? Yes No

FUNDS CONTROLLED SUPPLEMENT *As referenced in Questions 10c and 29.*

1. List total amount of client funds your firm and firm affiliates control or disburse annually: \$ _____
2. Is a countersignature required on all client checks issued by personnel of firm and firm affiliates? Yes No
If no, provide name(s), position(s) and firm ownership interest(s) of persons with check signing authority: _____
3. Are all client bank accounts reconciled by someone other than firm personnel authorized to deposit or withdraw therefrom? Yes No
If no, please explain: _____
4. Do any personnel of firm or firm affiliates act as a business manager for individual clients Yes No
 If yes, provide the number of such clients: _____
5. Provide the number of firm and firm affiliate employees who control or disburse funds for the firm, firm affiliates, **or** clients: _____

6. Does the firm or firm affiliates carry Employee Dishonesty Coverage Yes No
 If yes, please provide a copy of the current Declarations page.
7. Subject to underwriting approval, Employee Dishonesty Coverage may be available by endorsement to your policy. Would you like a quotation? Yes No

TRUSTEE & ESTATE SUPPLEMENT *As referenced in Question 10d.*

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

PUBLIC & PRIVATE OFFERINGS SUPPLEMENT *As referenced in Question 10e.*

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

Client Name & Industry	Type of Services Rendered by Your Firm	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 *As referenced in Question 10f.*

1. Client Industry	# of Audit Clients	Estimated Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last FYE
a. Agribusiness				
b. Banks/Lending Institutions				
c. Broker/Dealers				
d. Construction				
e. Employee Benefit Plans				
f. Entertainment Services				
g. Government/Municipal				
h. Health Care Institutions				
i. Insurance Companies*				
j. Investment Companies & Funds				
k. Manufacturing				
l. Mass Media				
m. Mining/Oil & Gas				
n. Not-for-Profit				
o. Professionals – Health Care				
p. Professionals - Non Health Care				
q. Real Estate Development/Mgmt				
r. Retail				
s. Service Providers – Other				
t. Transportation				

1. Client Industry (continued)	# of Audit Clients	Estimated Audit Fees	# of Clients with Assets over \$5,000,000	# of Clients with Net Loss for last FYE
u. Tribal Entities				
v. Unions				
w. Vehicle/Implement Sales/Rental				
x. Warehousing/Distribution				
y. Wholesale				
z. 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.

- 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.
 - 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
 - Does a second partner review all audit workpapers and the audit report prior to sign-off and release of audit report? Yes No
 - 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
 - Did the firm receive a letter of comment on its last peer review? Yes No
If yes, attach a copy of the letter of comment, the firm's response, and the final acceptance letter.
- Are additional sheets attached? Yes No

INVESTMENT VENTURE SUPPLEMENT *As referenced in Question 11.*

Complete the following for each investment venture that personnel of the firm or firm affiliates have organized, promoted, or referred others to, or **managed**. Attach additional sheets for multiple ventures.

	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 or referred others to invest in an 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.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. What professional services are rendered to venture?		

Are additional sheets attached Yes No

OUTSIDE INTEREST SUPPLEMENT *As referenced in Question 12.*

For each outside interest client, provide the following information:

- Client name: _____ Client industry: _____
- Type of services rendered by your firm: _____ Date services rendered: ____ / ____ / ____
- Percent of equity interest held by firm personnel and their spouses: _____ %
- Capacity served by firm personnel or their spouse: _____
- Annual fees charged to client: \$ _____
Are additional sheets attached? Yes No

CLAIM/INCIDENT SUPPLEMENT *As referenced in Question 20b. & 20c.*

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 your insurance company? Yes No

Name of insurance company: _____ Date reported to insurance company: ____/____/____

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/or settlement/loss amount paid: \$ _____; deductible amount paid: \$ _____

Description of claim or potential claim: _____

What steps have been taken to prevent similar claims? _____

Are additional sheets attached? Yes No

EMPLOYMENT PRACTICES DEFENSE SUPPLEMENT *As referenced in Optional Coverages, 31.*

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. Have you had any claims and/or negotiated settlements, formal complaints, charges, grievances, arbitration, litigation, or administrative agency proceedings (federal, state or local) concerning employment related issues within the past 3 years? Yes No
3. 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 company: _____

Policy limits: _____ Deductible: _____ Prior Acts Date: ____/____/____

Are additional sheets attached? Yes No

D&O DEFENSE FOR NOT-FOR-PROFITS SUPPLEMENT *As referenced in Optional Coverages, 32.*

Please provide the following information for each individual and not-for-profit entity for which coverage is requested.

1. a. Name of individual firm member: _____
- b. Position held by firm member 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. a. Have you had any claims and/or negotiated settlements concerning D&O related issues in the past 3 years? 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 3., 4.a., or 4.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 company: _____

Policy limits: _____ Deductible: _____ Prior Acts Date: ____/____/____

Are additional sheets attached? Yes No

