



**THE CPA ADVANTAGE™
PROFESSIONAL LIABILITY INSURANCE APPLICATION**



PUBLIC CLIENT SUPPLEMENT

- ◆ Please type or print clearly, ◆ Please DO NOT use pencil.
- ◆ All questions must be answered completely ◆ Supplement must be signed by principal of the firm

Applicant or Firm Name _____

1. Complete the following for all public entities for which accounting 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 and Stock Symbol	Primary Industry	Years in Business	# of Months as a Client	Date & type of service provided (i.e. Audit, Section 404 compliance etc)

2. For public **AUDIT** engagements performed within the past 5 years please complete the following.

Client Name	Date & type of last report (unqualified etc.)	Net Loss?	Negative Cash Flow?	Negative Retained earnings?	Significant uncertainties or contingencies	Going concern statement
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

3. Have any of your public clients issued corrected financial statements or has the auditor (your firm or the predecessor) withdrawn an audit report or issued a revised audit report? 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identify client and list the year(s) for which the subject financial statements were corrected and/or audit reports withdrawn or revised, explaining the reason for the statement correction or audit report withdrawal/revision:

4. 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.

IF YOU HAVE NOT PROVIDED PUBLIC AUDIT SERVICES IN THE PAST 5 (FIVE) YEARS NO NEED TO COMPLETE THE REMAINDER OF THIS SUPPLEMENT

5. 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? *If yes, identify the client and describe the disagreement* Yes No

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	Years of 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

Signature of Owner, Officer or Partner Date Signed ____/____/____