

INSTRUCTIONS: Complete only the section(s) of this supplement triggered by your responses in the main application, then SIGN and DATE the Supplement on page 7.

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SECTION 1 – FINANCIAL ADVISORY SUPPLEMENT

1. Has the Applicant formed a separate business entity to provide Financial Advisory Services? ☐ YES ☐ NO
If "Yes", describe _____
2. Revenue derived from Financial Advisory Services over the last fiscal year: _____
Was this revenue included in the firm's overall annual revenue reported on the application? ☐ YES ☐ NO
3. Does the Applicant have a contractual relationship with a securities broker or dealer? ☐ YES ☐ NO
If "Yes", complete the following table.

Registered Representative(s)	Corresponding Broker/Dealer	CRD Number	Separate Professional Liability Insurance?	Coverage Desired Under this Policy?
			☐ YES ☐ NO	☐ YES ☐ NO
			☐ YES ☐ NO	☐ YES ☐ NO

4. Is the Applicant registered as an investment advisor? ☐ YES ☐ NO
Please specify: _____

5. Services include:

Nature of Services	Yes or No	Remuneration
Preparing Financial Plan	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER
Discretionary Asset Management	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER
Non-Discretionary Asset Management	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER
Recommendation of individual mutual funds	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER
Recommendation of individual stocks, bonds and other investments	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER
Place insurance coverage or annuities	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER
Discretionary Authority to invest client funds	☐ YES ☐ NO	☐ COMMISSION ☐ FEE ☐ REFERRAL FEE ☐ OTHER

6. Within the last 5 years has the Applicant invested client funds or recommended investments to any client (such recommendation being acted upon) in specific offerings in the following product areas:

Non-registered securities	☐ YES ☐ NO	Foreign Securities	☐ YES ☐ NO
Hedge funds	☐ YES ☐ NO	Tax Shelters	☐ YES ☐ NO
Derivatives	☐ YES ☐ NO	Annuities	☐ YES ☐ NO
Real Estate Investment Trusts	☐ YES ☐ NO	Private Placements	☐ YES ☐ NO
Options and Futures	☐ YES ☐ NO	Limited Partnerships	☐ YES ☐ NO
Viatical Agreements	☐ YES ☐ NO	Life/Health/Disability Insurance	☐ YES ☐ NO

7. For Asset Management Services please complete the following table:

	Current Year	Last Year
Non-Discretionary Asset Management – Total Funds	\$	\$
Number of Clients		
Discretionary Asset Management – Total Funds	\$	\$
Number of Clients		

8. Does the Applicant require a signed engagement letter or contract updated annually describing the client's investment goals, risk tolerance and services that will be provided? ☐ YES ☐ NO

SECTION 2 – PUBLIC AUDIT SUPPLEMENT

1. For public **AUDIT** engagements performed within the past 5 years complete the following, using a separate sheet if necessary:

	Client Name and Stock Symbol	Primary Industry	# of months as a Client	Written Opinion	Going Concern reference?	Any restated financials been issued?
1					☐ YES ☐ NO	☐ YES ☐ NO
2					☐ YES ☐ NO	☐ YES ☐ NO
3					☐ YES ☐ NO	☐ YES ☐ NO
4					☐ YES ☐ NO	☐ YES ☐ NO
5					☐ YES ☐ NO	☐ YES ☐ NO

2. In the past 3 years, have any of your public audit clients been the subject of any regulatory inquiry or investigation regarding financial statement reporting or disclosure matters?

☐ YES ☐ NO

(If yes, please identify the client and describe the nature of the inquiry or investigation)

3. For public audit engagements which were new to the firm during the past twelve months, 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, please identify the client and describe the nature of the disagreement)

4. Please list the firm's partners or principals responsible for supervising public audit engagements:

Name	Number of Years of Auditing Public clients	Number of Hours SEC CPE in the past 12 months	Public Audit-Billable Hours on the most recent 12 months

5. Does the Applicant have current membership in the AICPA's SEC Practice Section for Public Company Audit firms?

☐ YES ☐ NO

6. 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

SECTION 3 – OUTSIDE INTERESTS SUPPLEMENT

Complete supplement for each entity in which a firm member or spouse holds (or has held within the past five (5) years) an equity interest and/or serves as a director or officer and for whom the firm provided (provides) professional services. Do not include interest in publicly traded companies unless the company is a client of the firm or you serve as an Officer and/or Director. Please copy supplement as needed.

Individual(s) Name	Entity's Name City/State	Nature of Clients Business	Profit or Non-Profit	Date of Affiliation	% of Firm Billings	% of Equity Interest	Position(s) Held	Is separate D&O insurance in place?	Services Rendered
								☐ Yes ☐ No Limit: \$	
								☐ Yes ☐ No Limit: \$	
								☐ Yes ☐ No Limit: \$	

1. Does the firm prohibit individuals who serve as a Director or Officer of a client, or possess financial interest in a client, from providing professional services to the client? ☐ YES ☐ NO

2. Are any claims pending against any individual in their capacity as a Director or Officer? ☐ YES ☐ NO

If "Yes", please provide complete details:

SECTION 4 – TRUSTEE SUPPLEMENT

1. Complete the following table for any funded trusts and estates with asset values of \$500,000 or more:

Estate/Trust Name	Type*	Start Date of Engagement	Asset Value \$	Annual Trust Income \$	CPA Firm Services Provided	**Beneficiary Interest?
						☐ YES ☐ NO
						☐ YES ☐ NO
						☐ YES ☐ NO
						☐ YES ☐ NO

*E – Estate; P – Personal/Family Trusts; B – Business Trusts; C – Charitable Trust; F – Foundations; R – Real Estate

**Beneficiary interest means any personal interest by a prospective Insured or relative of a prospective Insured (other than traditional fees billed by the Applicant Firm).

2. Is a Trust Agreement or Engagement Letter used to clearly define the duties of the Trustee for all Trust Engagements? ☐ YES ☐ NO
If No, explain: _____
3. Are any Trustee Duties delegated to others? ☐ YES ☐ NO
If Yes, explain: _____
4. Does the Trustee have discretionary authority to make individual securities investments on behalf of the Trust? ☐ YES ☐ NO
If Yes, explain: _____
5. Does the firm have a policy prohibiting use of Trust funds as loans to any prospective Insured (or relative of a prospective Insured)? ☐ YES ☐ NO
If No, explain: _____
6. Does the firm have a policy prohibiting use of Trust funds to invest in entities in which any prospective Insured (or relative of a prospective Insured) has a personal interest? ☐ YES ☐ NO
If No, explain: _____

SECTION 5 – SEPARATE ENTITY SUPPLEMENT (COMPLETE A SEPARATE SUPPLEMENT FOR EACH APPLICABLE ENTITY)

1. Full legal name, address, and form of entity (subsidiary, joint venture, LLP etc.)

2. Date established: ____/____/____ Total professional staff: _____ Total support staff: _____

3. Percent of ownership held by the applicant firm and all firm personnel: _____

4. Describe professional services or business activities conducted by this entity:

5. Gross Annual Revenue:

Next Fiscal Year (projected)	Current Fiscal Year (estimated)	Last Fiscal Year	Previous Fiscal Year
\$ _____	\$ _____	\$ _____	\$ _____

Are the staff and revenue numbers referenced above included in the overall staff and revenue numbers reported on the application? ☐ YES ☐ NO

SECTION 6 – SECURITIES SUPPLEMENT

Please complete only if your firm provides services that fall under the 1933 or 1934 Securities Acts.

1. Complete the following table for each of the firm's SEC practitioners' experience:

Individual (s)	Number of Years of SEC Experience	Number of Hours SEC CPE in the past 12 months	Securities-Billable Hours on the most recent 12 months

2. Is the firm a member of the AICPA's Center for Public Company Audit firms? ☐ Yes ☐ No
3. Does the firm have a written procedure for new client identification intended to assure no conflict of interest with respect to the securities matters to be undertaken by the firm? ☐ Yes ☐ No
4. Is there a written policy requiring annual reviews of existing clients for potential conflicts? ☐ Yes ☐ No
5. a. Do your written procedures for evaluating SEC-regulated clients include an analysis of the client's financial strength, management experience and reputation, industry segment and its history of opinion shopping or changing lawyers and accountants? ☐ Yes ☐ No
- b. Do these procedures include background checks on senior management? ☐ Yes ☐ No
6. Is there a written policy requiring at least one CPA who is not working on the transaction in question to review and approve all written materials to be furnished in the transaction? ☐ Yes ☐ No
7. Is there a written policy governing trading and investing in client securities by firm members? ☐ Yes ☐ No
8. Is there a written policy prohibiting any firm member who is a director, officer or general partner of a securities client or limited partnership from working on a securities transaction for such client? ☐ Yes ☐ No
9. Is there a written policy prohibiting any contingency payment arrangement or any arrangements where a securities client pays for the applicant's services with client securities? ☐ Yes ☐ No
10. Is there a written procedure that is intended to prevent the improper use of material inside information by firm members? ☐ Yes ☐ No
11. During the past five (5) years has the firm been the subject of any investigations by the SEC or been terminated by a securities client or had a dispute with a client necessitating disclosure to securities regulators? ☐ Yes ☐ No

If yes, complete the following table:

Client Name	Date of Withdrawal	Description of Withdrawal or Dispute

12. For each private or public offering within the past three (3) years please complete the following table:

Client Name	Industry	Dates and Services Provided	Type of Offering*	Size of Offering	Fees

PR –Private Placement PUI – Public Initial Placement PU – Public Secondary Placement
B – Bond (Private) SY – Syndication M – Municipal

F - Financing

SECTION 7 – FINANCIAL INSTITUTION SUPPLEMENT

1. List all financial institution clients over the past 5 years, using a separate addendum if necessary:

Financial Institution Name and City, State	Services Provided by the Firm	Director or Officer? Y/N	Total Equity Ownership in Client	Dates of Service

2. Have any financial institution clients ceased operations, become insolvent, or become controlled or operated by the FDIC, FSLIC, OCC, OTS or other government agency?

☐ Yes ☐ No

If "Yes", provide complete details:

3. Has the FDIC, FSLIC, OCC, OTS or any other government agency filed any lawsuits or is any litigation (including shareholder derivative action) pending against any director or officer of the Financial institutions listed in Question 1 above?

☐ Yes ☐ No

If "Yes", provide complete details:

4. Has the firm, or any member or employee of the firm (regardless of what firm he or she was practicing with at the time):

- a. Had loan commitments with any of the above financial institutions?
b. Participated in the preparation of any financial institution's response to regulatory examination reports?
c. Participated or assisted in the rendering of advice on regulatory issues?

☐ Yes ☐ No
☐ Yes ☐ No
☐ Yes ☐ No

5. Is each audit engagement subject to independent review by someone with financial institution experience who did not participate in the engagement?

☐ Yes ☐ No

6. Complete the following table with respect to the firm's financial institution practitioners' expertise:

Individual(s)	Number of Years of Financial Institution Experience	Number of Hours Financial Institution CPE in the past 12 months	Financial Institutions-Billable Hours on the most recent 12 months

SECTION 8 – LIFE INSURANCE AGENT SUPPLEMENT

1. List all individuals acting as licensed insurance agents/brokers, using a separate sheet if necessary:

Name	Years Licensed	Primary Type of Coverage Placements	Separate Professional Liability Insurance?	Coverage Desired Under this Policy?
			☐ YES ☐ NO	☐ YES ☐ NO
			☐ YES ☐ NO	☐ YES ☐ NO
			☐ YES ☐ NO	☐ YES ☐ NO

2. Revenue derived from Life Insurance Agent Services over the last fiscal year: _____

Was this revenue included in the firm's overall annual revenue reported on the application? ☐ Yes ☐ No

3. With regard to the insurance agent-related professional services above, is anyone to whom this insurance will apply aware of any professional liability claim, or any act, omission or personal injury which might reasonably be expected to be the basis of a claim made against them within the past 5 years? ☐ Yes ☐ No

For each matter, complete a Claim/Complaint/Disciplinary Supplement.

SECTION 9 – CONTROL OF CLIENT FUNDS SUPPLEMENT

1. Complete the following chart for all client funds (other than bill pay, payroll, executor, or trustee services) under the Applicant firm's discretionary control (use a separate sheet if necessary):

Name of Client(s)	Client's Business or Profession	Date Services Commenced	Total Client Assets Controlled by Firm	Specific Duties Performed by Firm

2. Do you have discretionary authority to select individual securities or other investments on behalf of any clients? ☐ Yes ☐ No
3. Do you utilize the services of an investment advisor or professional money manager? ☐ Yes ☐ No

If "Yes" to any of Questions 2-4 above, explain _____

4. Do you have a procedure requiring dual signatures on all checks and client fund disbursements? ☐ Yes ☐ No
5. Are all bank reconciliations performed by someone other than the individual who controls the account? ☐ Yes ☐ No
6. Is compensation for these services limited solely to hourly fees? ☐ Yes ☐ No

If "No" to any of Questions 5-7 above, explain _____

SECTION 10 – CYBER SUPPLEMENT

1. Does the applicant currently purchase any form of Privacy, Cyber, or Network Liability insurance either on a stand-alone basis or by endorsement to any policy? ☐ Yes ☐ No
If "Yes", please provide a copy of the current policy's Declarations.
2. After inquiry, is the applicant, or anyone to whom this Insurance applies, aware of any:
- a. Acts, errors or omissions which you have reason to believe could give rise to a cyber related claim? ☐ Yes ☐ No
 - b. Intrusion, malware or other IT security related event in the last five (5) years that resulted in you incurring legal, forensic or other related expenses? ☐ Yes ☐ No

If Yes to any of the above, please detail in a separate attachment a description of the incident including relevant dates, the number and type of records involved, the total dollar amount of expenses in connection with the incident, a summary of the Company's response to the security breach, and subsequent changes made to prevent the likelihood of future events.

NOTE: IT IS AGREED THAT ANY CLAIM, LOSS OR COSTS ARISING FROM ANY FACT, CIRCUMSTANCE, SITUATION, TRANSACTION, EVENT, ACT, ERROR OR OMISSION REQUIRED TO BE DISCLOSED IN RESPONSE TO QUESTION 2 IS EXCLUDED FROM COVERAGE.

3. Our policy regarding the encryption of confidential data (including but not limited to client financials and or PII referenced above) is that such data should be encrypted:
- ☐ never/we don't encrypt
 - ☐ within our network only
 - ☐ within our network and on portable devices (i.e laptops and smartphones)
 - ☐ within our networks, on portable devices, and on all removable/transportable storage media (i.e. USB drives, discs, etc.)
4. Does the applicant presently utilize any of the following:
☐ Firewalls ☐ Anti-Virus ☐ Network Monitoring
5. When did the applicant last have a network security assessment and/or penetration test performed by a third party:
☐ Never ☐ Last 6 months ☐ Last 18 months ☐ Last 36 months
6. The applicant presently maintains:
☐ an IT security awareness program ☐ a privacy training program ☐ Limitations/Restrictions on User Access Privileges

Cyber Supplement continued on the next page...

7. The applicant backs up its critical systems & data assets:
☐ daily/nightly ☐ weekly or biweekly ☐ less frequently than biweekly
8. Does the applicant publish any original works (books, journals, white papers, etc.) as part of its business? ☐ YES ☐ NO
9. Does the applicant have an established procedure for editing or removing content that might be construed as libelous, slanderous, or infringing on the intellectual property rights of others? ☐ YES ☐ NO
10. Does the applicant provide any of the following to its clients:
☐ Software support ☐ IT Consulting ☐ Apps

I understand that the information submitted in this supplement becomes a part of my Accountants Professional Liability application and is subject to the same representations and conditions.

NEW YORK FRAUD WARNING: 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.

Print Name

Title

Signature

Date

INCOMPLETE, UNSIGNED OR UNDATED APPLICATIONS WILL BE RETURNED FOR COMPLETION



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