

Administered by:



**SUPPLEMENTAL APPLICATION M:
Accountants Financial Institution
Supplement**

CPA Cover

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INSTRUCTIONS FOR COMPLETING APPLICATION:

1. Please answer all the questions. This information is required to make an underwriting and pricing evaluation. Your answers hereunder are considered legally material to that evaluation.
2. If a question is not applicable, state "N/A". If more space is required to answer a question, please attach exhibit with the question number.
3. Application must be signed and dated by authorized person.

APPLICANT:

This Application must be completed by any firm which provides Audit or Review services to Financial Institutions (defined as Banks, Bank Holding Companies, Broker-Dealers, Building & Loan Associations, Credit Unions, Finance Companies, Insurance Companies, Savings and Loans, Thrifts and Trust Companies).

1. List below all Financial Institutions for which the Applicant, any member of the firm or any predecessor in business has performed Audit or Review services in the past five (5) years.

Client Name	Location (City, State)	Institution* (below)	Engagement** and Year (below)	Date of First Engagement	Date of Last Engagement	Total Fees
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$

Key:

*Type of Institution: B – Bank CU – Credit Union SL—Savings and Loan
 BD – Broker – Dealer IC--Insurance Company T – Thrift
 BH – Bank Holding Co. FC – Finance Company TC – Trust Company
 BL – Building and Loans

**Type of Engagement: A—Audit R—Review

2. Have any of the above Financial Institutions:
 - a. Failed? Yes No
 - b. Been merged or sold under any form of regulatory direction or agreement? Yes No
 - c. Been placed under conservatory control? Yes No
 - d. Been operating under any form of regulatory direction or agreement? Yes No
3. If "Yes" to Questions 2.a., b., c. or d. above, provide the following information for each Financial Institution, using separate sheets if needed:
 - a. Name of client: _____
 - b. Description of events and pertinent dates _____
4. Has a "going concern" statement ever been issued on any audit reports for any of the Financial Institutions listed in Question #1 above? Yes No
 If "Yes," provide the name of the Institution(s) and years issued: _____
 Provide the names of the accountants performing services for the clients listed in Question #1 above and their respective year's experience in handling such matters: _____

Describe how staffing requirements are determined and how staff is supervised for audit work: _____

Describe how the Applicant plans and designs audits of Financial Institutions. (Description should include how the firm evaluates the internal controls of the Financial Institution.) _____

5. Is a questionnaire used? Yes No

If "Yes," provide a sample.

Provide a representative copy of the Applicant's engagement letter with respect to Financial Institution Audits or Review. If none is used, provide an explanation: _____

6. Has the RTC, OTS, OCC, FSLIC, FDIC or any of the successors filed any lawsuits or is any litigation (including shareholder derivative action) pending against any director or officer of the Financial Institution listed in Question #1 above? Yes No

If "Yes," please provide complete details. _____

7. As respects those clients listed on Question #1 above, has any present or former member of the Applicant now or in the past:
- a. Served as an officer, director, trustee or partner of any such client? Yes No
- b. Held any equity or financial interest in any such client? Yes No

If yes to a. or b. above, provide a brief explanation including the firm member's capacity *, and any equity/financial interest if applicable: _____

*Specify: Officer, Director, Shareholder, Committee Person, Partner, Other

Describe the steps the firm has taken to minimize the potential conflicts of interest in relation to Question #7 above:

If additional space is needed, please provide details on a separate attachment.

I understand the information submitted herein becomes a part of my Professional Liability Insurance Application and is subject to the same warranty and conditions.

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance containing any false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act.

Signature of Owner, Officer or Partner

Print or Type Name and Title

Date (month-day-year)