



*Philadelphia Insurance Companies*  
 One Bank Plaza, Suite 100, Bank City, Pennsylvania 19004  
 800 873 4552

## ACCOUNTANTS' PROFESSIONAL LIABILITY INSURANCE APPLICATION

### AUDIT ENGAGEMENTS SUPPLEMENT

#### Supplement #2

Please complete this Supplement if you answered "Yes" to question 4 of the Application, or if your firm performs any Audit engagements as indicated in question 24 of the Application. Please answer each question completely.

1. Full name of Applicant Firm: \_\_\_\_\_
2. Provide the number of **Audit** engagements conducted within the last fiscal year in each of the following categories:

	TYPE OF AUDIT	NO. OF AUDITS	% OF GROSS BILLINGS
a.	Agricultural Procedures & Cooperatives		
b.	Airlines		
c.	Financial Institutions (Please complete Supplement #4)		
d.	Brokers and Dealers in Securities		
e.	Casinos		
f.	Colleges and Universities		
g.	Common Interest Realty Associations		
h.	Construction		
i.	Benefit Plan		
j.	Federal Government Contractors		
k.	Providers of Health Care Services		
l.	Investment Companies		
m.	Non-Profit Organizations		
n.	Oil and Gas Producers		
o.	Property and Liability Insurance Co.		
p.	State and Local Government Units		
q.	Life Insurance Companies		
r.	Voluntary Health and Welfare Organizations		
s.	Factoring Companies		
t.	Real Estate		
u.	Real Estate Investment Trust		
v.	Manufacturing		
w.	Retailing		
x.	Entertainment/Sports		
y.	Other (Please specify) _____		
<b>TOTAL = audit percent in Question 24 of Application:</b>			

3. Has your firm provided **audit services** for **factoring companies** in the past five years?  Yes  No  
 If Yes, please provide details below:

FACTORING COMPANY'S CLIENT BASE	SERVICES RENDERED	NO. OF YEARS AUDITING CLIENT

4a. Has your firm performed **Audits of Publicly Held** companies in the last three years?  Yes  No

**If Yes, also complete the SEC Supplement #3.**

If Yes, list number of audits performed: \_\_\_\_\_

and industry type: \_\_\_\_\_

4b. Were any of the aforementioned audits subsequently used in an Initial Public Offering?  Yes  No

If Yes, please provide an explanation. \_\_\_\_\_

\_\_\_\_\_

5. During the last three years, did any of your **government entity audit clients invest in Derivative Securities?**

Yes  No If Yes, please provide an explanation. \_\_\_\_\_

\_\_\_\_\_

6. Does your firm apply generally accepted auditing standards to all audit engagements?  Yes  No

If No, please attach explanation. \_\_\_\_\_

\_\_\_\_\_

7. Does your firm have and use the applicable AICPA industry audit guides?  Yes  No

8. Please describe your firm's continuing education requirements for your CPAs who undertake audit engagements:

\_\_\_\_\_

\_\_\_\_\_

9. What is the source of your audit programs? (PPC, AICPA) \_\_\_\_\_

\_\_\_\_\_

10. Does your firm use the AICPA Audit Risk Alerts?  Yes  No If No, please explain how you keep current on the changing standard of care for your audit clients: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**I understand information submitted herein becomes a part of my Philadelphia Insurance Companies Accountants' Professional Liability Application and is subject to the same conditions as stated on page 2 of the application.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**(This Application must be signed by an Owner, Partner or Principal of the Firm)**