



Firm _____

Audit Service Supplement

S-3.1

1. List both the number of clients and the percentage of **audit revenue** derived from the following businesses or industries for which the Firm provides audit services:

Industry	No. of Clients	Percentage of Audit Revenue
Manufacturing		%
Retail		%
Wholesale/Distribution/Warehousing		%
Construction		%
Mining/Oil & Gas		%
Service		%
Real Estate Development/Management		%
Insurance Companies		
▪ Property Casualty		%
▪ Life Insurance		%
Investment Companies and Funds		
▪ Hedge Funds and Funds of Funds		%
▪ Other		%
Banks/Lending Institutions		%
Mortgage Brokers		%
Broker Dealers		%
Employee Benefit /Welfare Plans		
▪ Defined Benefit Plans		%
▪ All Other		%
Municipal Government		%
County Government		%
School Districts		%
Colleges & Universities		%
Hospital/Medical		%
Unions		%
Tribal Entities		%
Not-for-Profit		%
Agribusiness		
▪ Not including Grain Elevators		%
▪ Including Grain Elevators		%
Other:		%
Total:		100%

2. In the past five (5) years, has the Firm had any audit client that has declared or filed bankruptcy, defaulted on a bond issue, or become insolvent subsequent to service rendered by the applicant Firm? Yes No
- If "Yes", complete the following:

Client Name	#1 _____	#2 _____
Services Provided		
Dates Services Provided		
Written Opinion	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Going Concern Reference	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Date of Default, Bankruptcy, or Insolvency		
Client's Revenue		
Has the Firm been named as a claim or culpable party by the bankruptcy Trustee?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

3. Does your Firm have a written policy on audit-related CPE training, including required courses and CPE hours per year? Yes No
4. Are annual updated client signed engagement letters used for all Audit Services? Yes No
5. Does a second partner review all audit workpapers and the audit report prior to sign-off and release? Yes No
 If "No", is a second person review performed by a CPA experienced in audit services? Yes No
6. 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
7. If the Firm received a letter of comment on its last peer review, attach a copy along with the Firm's response.

I recognize that information submitted on this supplement becomes a part of my application for coverage and is therefore subject to all of the representations and conditions of that application.

Signature _____ Date _____