



Name of Insurance Company to which **Application** is made (herein called the “**Insurer**”)

ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE APPLICATION
AUDIT ENGAGEMENTS SUPPLEMENT
Supplement No. 2

1. Full name of the 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)		
	TOTAL = audit percent indicated on the Application:		

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

FACTORING COMPANIES CLIENT BASE	SERVICES RENDERED	NO. OF YEARS AUDITING CLIENT

4. Has your Firm performed audits of publicly held companies in the last three (3) years? Yes No
If yes, also complete the SEC Supplement No. 3

If yes, list the number of audits performed: _____ Industry type: _____

4a. 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 (3) years, did any of your **government entity 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

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 CPA's 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 you 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 the application.

 Name (Please Print)

 Title (**Must be Partner or Officer**)

 Signature

 Date

ADDITIONAL INFORMATION

This page may be used to provide additional information to any question on this application. Please identify the question number to which you are referring.

Signature

Date