

Non-Public Audit Questionnaire

Underwritten by The Hanover Insurance Company

NOTICE: THIS QUESTIONNAIRE IS FOR A CLAIMS-MADE AND REPORTED POLICY. SUBJECT TO ITS TERMS, THIS POLICY WILL APPLY ONLY TO CLAIMS FIRST MADE AGAINST THE INSURED AND REPORTED TO THE INSURER DURING THE POLICY PERIOD OR ANY EXTENDED REPORTING PERIOD THAT MAY APPLY. PLEASE READ THE POLICY CAREFULLY TO DETERMINE RIGHTS, DUTIES, COVERAGE AND COVERAGE RESTRICTIONS.

I. INSTRUCTIONS

Whenever used in this Questionnaire, the term **Firm** shall mean the **Named Insured** proposed for insurance, and **You** or **Your(s)** shall mean the persons and entities proposed for insurance unless otherwise stated.

1. List both the number of audits and the estimated audit fees derived from the following industries:

Client Industry	# of Audits	Estimated Audit Fees
Agribusiness (non Grain Elevator)		\$
Agribusiness (Grain Elevator)		\$
Automobile / Vehicle Dealers / Rental		\$
Banks / Lending Institutions		\$
Broker Dealers		\$
Construction		\$
Employee Benefits / Welfare Plans:		\$
Entertainment		\$
Government / Municipal		\$
Health Care Institutions		\$
Insurance Companies*		\$
Investment Companies & Funds:		\$
Manufacturing		\$
Mining / Oil & Gas		\$
Not-for-profit		\$
Real Estate Development / Mgmt		\$
Retail		\$
Service		\$
Transportation		\$
Tribal Entities		\$
Unions		\$
Warehousing / Distribution / Wholesale		\$
Other (provide description)		\$

*LIST ALL INSURANCE COMPANIES BY NAME ON A SEPARATE SHEET.

2. On a separate sheet, list each **Firm** partner or **Firm** professional that performs audits and their industry experience.
3. Are engagement letters for all audits updated annually, for any change in services, and signed by client?
 Yes No
4. Does a partner and/or second experienced CPA review all audit workpapers and the audit report prior to sign-off and release of the audit report?
 Yes No
5. 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

The undersigned, acting on behalf of all Applicants, declares that the statements above are true and complete, that thorough efforts were made to obtain requested information from all persons to be insured, no facts have been suppressed or misstated, and I/we understand that this supplement becomes part of the application.

Date **Signature / Title**

(mm/dd/yyyy) (Chief Executive Officer, President, Financial Officer, Managing Partner or Owner)

(mm/dd/yyyy) (Print Name and Title)

A POLICY CANNOT BE ISSUED UNLESS THE "QUESTIONNAIRE" IS PROPERLY SIGNED AND DATED.
Please submit this "Questionnaire" including appropriate documentation to your agent.