



P.O. Box 650 • 57 Parker Rd. • Barre, VT 05641 • 800-548-4301 • www.neee.com

AUDIT SERVICE SUPPLEMENTAL APPLICATION

GENERAL INFORMATION

1. Pertaining to all audit work performed by the firm, please fill out the following table:

Industry	# of Clients (Privately held)	# of Clients (Publicly held)	# of Clients Domiciled Outside the United States	How Many are Fortune 1000 Clients?	Percentage of Audit Revenue	# of Clients with Net Loss for Last Fiscal Year
Agribusiness						
• Not including Grain Elevators					%	
• Including Grain Elevators					%	
Banks/Lending Institutions					%	
Broker Dealers					%	
Colleges & Universities					%	
Computer/Technology Related					%	
Construction					%	
County Government					%	
Employee Benefit/Welfare Plans						
• Defined Benefit Plans					%	
• All Other (please explain)					%	
Entertainment-Related					%	
Hospital/Medical					%	
Insurance Companies						
• Property Casualty					%	
• Life Insurance					%	
Investment Companies and Funds						
• Hedge Funds and Funds of Funds					%	
• Other (please explain)					%	
Manufacturing					%	
Mining/Oil & Gas					%	
Mortgage Brokers					%	
Municipal Government					%	
Not-for-Profit					%	
Real Estate Development/Management					%	
Retail					%	
School Districts					%	
Service					%	
Tribal Entities					%	
Unions					%	
Wholesale/Distribution/Warehousing					%	
Other: (please explain) _____					%	
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	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Going Concern Reference	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Date of Default, Bankruptcy or Insolvency		
Client's Revenue		
Has the Firm been named in a claim or a culpable party by the bankruptcy Trustee?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

3. In the past 5 years, for any public or private audit engagements, how many audits included significant uncertainties or contingencies. _____ Or a going concern statement? _____

4. Have any of your public clients issued corrected financial statements or has the auditor (your firm or the predecessor) withdrawn an audit report or issued a revised audit report? Yes No

If "Yes", identify client and list the year(s) for which the subject financial statements were corrected and/or audit reports withdrawn or revised, explaining the reason for the statement correction or audit report withdrawal/revision: _____

5. In the past 3 years, have any of your public clients been the subject of any regulatory inquiry or investigation regarding financial statement reporting or disclosure matters? Yes No

If "Yes", identify the client and describe the nature of the inquiry or investigation. _____

6. Does your Firm have a written policy on audit-related CPE training, including required courses and CPE hours per year? Yes No

7. Are annually updated engagement letters, signed by clients, used for all Audit Services? Yes No

8. 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

9. Does 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

10. If the Firm received a letter of comment on its last peer review, attach a copy along with the Firm's response.

FRAUD WARNING

NOTICE TO ALABAMA, ALASKA, ARIZONA, ARKANSAS, CALIFORNIA, CONNECTICUT, DELAWARE, GEORGIA, IDAHO, ILLINOIS, INDIANA, IOWA, KANSAS, MARYLAND, MASSACHUSETTS, MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI, MONTANA, NEBRASKA, NEVADA, NEW HAMPSHIRE, NORTH CAROLINA, NORTH DAKOTA, OREGON, RHODE ISLAND, SOUTH CAROLINA, SOUTH DAKOTA, TEXAS, UTAH, VERMONT, WASHINGTON, WEST VIRGINIA, WISCONSIN, AND WYOMING APPLICANTS: In some states, any person who knowingly, and with intent to defraud any insurance company or other person, files an application for insurance or statement of claim containing any materially false information, or, for the purpose of misleading, conceals information concerning any fact material thereto, may commit a fraudulent insurance act which is a crime in many states.

NOTICE TO COLORADO APPLICANTS: It is unlawful to knowingly provide false, incomplete or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policy holder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claiming with regard to a settlement or award payable for insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

NOTICE TO DISTRICT OF COLUMBIA APPLICANTS: WARNING: It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.

NOTICE TO FLORIDA APPLICANTS: Any person who knowingly and with intent to injure, defraud or deceive any insurance company files a statement of claim containing any false, incomplete or misleading information is guilty of a felony of the third degree.

NOTICE TO HAWAII APPLICANTS: For your protection, Hawaii law requires you to be informed that presenting a fraudulent claim for payment of a loss or benefit is a crime punishable by fines or imprisonment, or both.

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

NOTICE TO LOUISIANA APPLICANTS: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

NOTICE TO MAINE APPLICANTS: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines, or denial of insurance benefits.

NOTICE TO NEW JERSEY APPLICANTS: Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.

NOTICE TO NEW MEXICO APPLICANTS: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to civil fines and criminal penalties.

NOTICE TO NEW YORK APPLICANTS: Any person who knowingly and with intent to defraud an insurance company or other person files an application for insurance or statement of claim containing any materially false information, or conceals, for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and shall also be subject to a civil penalty not to exceed \$5,000 and the stated value of the claim for each such violation.

NOTICE TO OHIO APPLICANTS: Any person who, with intent to defraud or knowing that he/she is facilitating a fraud against an insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud.

NOTICE TO OKLAHOMA APPLICANTS: WARNING: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes a any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.

NOTICE TO PENNSYLVANIA APPLICANTS: Any person who knowingly and with intent to defraud any insurance company, or other person, files an application for insurance or statement of a claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects the person to criminal and civil penalties.

NOTICE TO TENNESSEE APPLICANTS: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines and denial of insurance benefits.

NOTICE TO VIRGINIA APPLICANTS: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines and denial of insurance benefits.

The Applicant acknowledges that the answers provided herein are based on a reasonable inquiry and/or investigation. The Applicant warrants that the above statements and particulars together with any attached or appended documents are true and complete and do not misrepresent, misstate or omit any material facts.

The Applicant agrees to notify us of any material changes in the answers to the questions on this questionnaire which may arise prior to the effective date of any policy issued pursuant to this questionnaire and the Applicant understands that any outstanding quotations may be modified or withdrawn based upon such changes at our sole discretion.

Completion of this form does not bind coverage. Applicant's acceptance of the company's quotation is required prior to binding coverage and policy issuance.

All written statements and materials furnished to the company in conjunction with this application are hereby incorporated by reference into this application and made a part of this application.

Applicant: _____ Title: _____
(Must be signed by a Principal, Partner, or Officer of the Firm)

Applicant's Signature: _____ Date: _____

Agent/Broker Name: _____