

# National Casualty Company

Home Office  
 Madison, Wisconsin  
 Administrative Office  
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## Accountants Financial Institution Supplemental Application (To be completed in conjunction with the Accountants Professional Liability Insurance Policy Application)

### All Questions Must be Fully Answered.

This Application must be completed by any firm which provides Audit or Review services to Financial Institutions (defined as Banks, Savings & Loans, Building & Loan Associations, Broker-Dealers or Insurance Companies).

Name of Applicant: \_\_\_\_\_

1. List below all Financial Institutions (defined as Banks, Savings & Loans, Building & Loan Associations, Broker-Dealers or Insurance Companies) for which the firm, any member of the firm or any predecessor in business has performed Audit or Review services in the past ten (10) years.

Client Name	Location (City, State)	Institution* (below)	Engagement** and Year (below)	Date of First Engagement	Date of Last Engagement	Total Fees

Key:

- \*Type of Institution:**     **B**—Bank                                     **BL**—Building and Loans             **IC**—Insurance Company  
    **SL**—Savings and Loan             **BD**—Broker – Dealer
- \*\*Type of Engagement:**     **A**—Audit                                     **R**—Review

2. Have any of the above Financial Institutions:
  - a. Failed?.....  Yes  No
  - b. Been merged or sold regulatory direction or agreement? .....  Yes  No
  - c. Been placed under conservatory control? .....  Yes  No
  - d. Been operating under any form of regulatory direction or agreement? .....  Yes  No
3. If “Yes” to Questions 2.a., b., c. or d. above, provide the following information for each Financial Institution, using separate sheets if needed:
  - a. Name of client: \_\_\_\_\_
  - b. Description of events and pertinent dates: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4. Has a "going concern" ever been issued on any audit reports for any of the Financial Institutions listed in Question #1 above? .....  Yes  No  
 If "Yes," provide the name of the Institution(s) and years issued. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
5. Provide the names of the accountants performing services for the clients listed in Question #1 above and their respective year's experience in handling such matters. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
6. Describe how staffing requirements are determined and how staff is supervised for audit work. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
7. a. Describe how the firm plans and designs audits of Financial Institutions. (Description should include how the firm evaluates the internal controls of the Financial Institution.) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- b. Is a questionnaire used? .....  Yes  No  
**If "Yes," provide a sample.**
8. Provide a representative copy of the firm's engagement letter with respect to Financial Institution Audits or Review. If none is used, provide an explanation. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
9. Has the RTC, OTS, OCC< FSLIC, FDIC or any of the successors filed any lawsuits or is any litigation (including shareholder derivative action) pending against any director or officer of the Financial Institution listed in Question #1 above? .....  Yes  No  
 If "Yes," please provide complete details. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
10. As respects those clients listed on Question #1 above, has any present or former member of the Applicant now or in the past:
- a. Served as an officer, director, trustee or partner of any such client? .....  Yes  No
- b. Held any equity or financial interest in any such client? .....  Yes  No
- c. If "Yes" to A. or B. above, provide a brief explanation including the firm member's capacity \*, and any equity / financial interest if applicable: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**\*Specify: Officer, Director, Shareholder, Committee Person, Partner, Other**

11. Describe the steps the firm has taken to minimize the potential conflicts of the interest in relation to Question #10 above: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**FRAUD WARNING:** Any person who knowingly and with the intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purposes 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.

I/We hereby declare that the above statements and particulars are true and I/We agree that this supplemental application shall become a part of the applicant's professional liability application and is subject to the same representations and conditions.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Officer/Director/Partner or Owner)

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Producer: \_\_\_\_\_

Agent's Name: \_\_\_\_\_ Agent's License Number: \_\_\_\_\_  
(Applicable to Florida agents only.)