

ACCOUNTANTS & CONSULTANTS PROFESSIONAL LIABILITY

Risk Management Supplement

For consideration of additional risk management premium credits, please provide the following:

1. Conflicts of Interest checks are used:

a. Always for new clients	Yes ☐	No ☐
b. Sometimes for new clients	Yes ☐	No ☐
c. Always for existing clients	Yes ☐	No ☐
d. Sometimes for existing clients	Yes ☐	No ☐

2. Conflicts of Interest are handled:

a. Disengagement letters	Yes ☐	No ☐
b. Signed conflict waivers	Yes ☐	No ☐
c. Oral disclosure	Yes ☐	No ☐
d. Referral to other firm	Yes ☐	No ☐

3. Engagement letters are updated:

a. Annually for <i>all</i> engagements	Yes ☐	No ☐
b. Annually for attest engagements	Yes ☐	No ☐
c. As engagement changes	Yes ☐	No ☐
d. Evergreen	Yes ☐	No ☐
e. Other (please explain) _____		

4. Client screening procedures (please describe):

a. New clients	Yes ☐	No ☐
b. Existing clients	Yes ☐	No ☐
c. Both new and existing clients	Yes ☐	No ☐
d. Other (please explain) _____		

5. A second person/partner reviews:

a. Attest services	Yes ☐	No ☐
b. Tax services	Yes ☐	No ☐
c. All services	Yes ☐	No ☐
d. Other (please explain) _____		

6. Do **you** use a practice checklist (as approved by AICPA, PPC, or other): Yes ☐ No ☐

7. Do **you** use tax documentation automation software: Yes ☐ No ☐
 - i. Please describe _____

8. Do **you** use of other risk management procedures (describe):

Signature of Applicant: _____

Date: _____