

ACCOUNTANTS & CONSULTANTS PROFESSIONAL LIABILITY Non-Trustee Discretionary Authority Supplement

1. Please provide the following information for each client for which **you** provide business management services or have discretionary authority to handle client funds:

<u>Name of Client</u>	<u>Client's Business or Profession</u>	<u>Date of Appointment</u>	<u>Client Assets</u>	<u>Amount of Client Funds Controlled</u>

2. Please describe specific client duties:

3. Are any of **your** clients "entertainment" or "sports" personalities? Yes No

a. If "YES", please describe:

4. Are dual signature requirements in place for the disbursement of client funds? Yes No

5. Are all client bank accounts reconciled by someone other than the firm personnel with discretionary control over client assets/funds? Yes No

a. If "NO", please describe:

6. Do **you** receive compensation based on any method other than hourly fees? Yes No

a. If "YES", please describe:

7. Do **you** have discretionary authority to make individual securities or other investments on behalf of any clients? Yes No

a. If "YES", please describe:

8. Do **you** employ the services of a professional money manager/investment advisor? Yes No

a. If "YES", please describe:

9. Are all investment goals/portfolio composition described in the engagement letter? Yes No

a. If "NO", please describe:

10. Do **you** maintain an employee dishonesty insurance policy in connection with discretionary authority engagements? Yes No

a. If "YES", is the coverage endorsed on **your** firm's business owners' policy (BOP) package?

i. Yes No

b. If "YES", does **your** firm have a separate policy for employee dishonesty coverage?

i. Yes No

ii. Please attach a copy of the employee dishonesty policy's declarations page

Signature of Applicant: _____

Date: _____