

NAVIGATORS INSURANCE COMPANY

ACCOUNTANTS PROFESSIONAL LIABILITY

SUPPLEMENT 4 – PUBLIC AUDIT SUPPLEMENT

Applicant: _____

1. For public **AUDIT** engagements performed within the past 5 years please complete the following:

	Client Name and Stock Symbol	Primary Industry	# of months as a Client	Written Opinion	Going Concern reference?	Any restated financials been issued?
1					☐ YES ☐ No	☐ YES ☐ No
2					☐ YES ☐ No	☐ YES ☐ No
3					☐ YES ☐ No	☐ YES ☐ No
4					☐ YES ☐ No	☐ YES ☐ No
5					☐ YES ☐ No	☐ YES ☐ No
6					☐ YES ☐ No	☐ YES ☐ No
7					☐ YES ☐ No	☐ YES ☐ No
8					☐ YES ☐ No	☐ YES ☐ No
9					☐ YES ☐ No	☐ YES ☐ No
10					☐ YES ☐ No	☐ YES ☐ No

2. In the past 3 years, have any of your public audit clients been the subject of any regulatory inquiry or investigation regarding financial statement reporting or disclosure matters? ☐ YES ☐ NO
(If yes, please identify the client and describe the nature of the inquiry or investigation)
3. For public audit engagements which were new to the firm during the past twelve months, were there client disagreements with the predecessor auditor in the year prior to the change in auditors which were disclosed in SEC filings? ☐ YES ☐ NO
(If yes, please identify the client and describe the nature of the disagreement)
4. Please list the firm's partners or principals responsible for supervising public audit engagements:

Name	Number of Years of Auditing Public clients	Number of Hours SEC CPE in the past 12 months	Public Audit-Billable Hours on the most recent 12 months

5. Does the Applicant have current membership in the AICPA's SEC Practice Section for Public Company Audit firms? ☐ YES ☐ NO
6. Does the firm use written guidelines for acceptance and continuance of public audit engagements? ☐ YES ☐ NO
If yes, does the firm review and document its adherence to these guidelines for each client at least annually? ☐ YES ☐ NO

I understand that the information submitted in this supplement becomes a part of my Accountants Professional Liability application and is subject to the same representations and conditions.

Print Name

Title

Signature

Date

INCOMPLETE, UNSIGNED OR UNDATED APPLICATIONS WILL BE RETURNED FOR COMPLETION