CORY WASHINGTON & CO.

SMARTER RISK. STRONGER BUSINESS.

CWCO-SUP-ACCOUNTING Rev. 09-2026

ACCOUNTING FIRM (CPA) SUPPLEMENTAL

Covers CPA firms providing audit and attest, tax, and advisory services. Non-CPA bookkeepers and tax preparers use CWCO-SUP-TAXPREP; financial advisors CWCO-SUP-FINADVISOR. Complete with ACORD 125.

1 APPLICANT / BUSINESS INFORMATION

LEGAL BUSINESS NAME	DBA	FEIN	YEARS IN BUSINESS

BUSINESS ADDRESS	CITY / STATE / ZIP	WEBSITE

Entity type:

☐ Sole proprietor ☐ LLC ☐ Professional corporation ☐ Partnership ☐ LLP

PRIMARY CONTACT / TITLE	PHONE	EMAIL

STATE BOARD FIRM PERMIT NO.	PEER REVIEW RATING / DATE	CPAS (COUNT)

2 OPERATIONS

SERVICE	% OF REVENUE

Services: audits; reviews and compilations; individual tax; business tax; tax controversy and IRS representation; bookkeeping and payroll; advisory, valuation, and forensic; personal financial planning; other.

2-1 Does the firm audit public companies, employee benefit plans, or government entities? ☐ Yes ☐ No

IF YES, EXPLAIN

2-2 Does the firm have signature authority or access to client bank accounts? ☐ Yes ☐ No

IF YES, EXPLAIN

2-3 Does the firm give investment advice or sell financial products? ☐ Yes ☐ No

IF YES, EXPLAIN

3 EXPOSURE & RISK QUESTIONS — ATTEST, TAX & DATA SECURITY

CPA firms are financial institutions under federal privacy law: since May 2024 they must report breaches affecting 500 or more consumers to the FTC within 30 days. Tax work drives most claims by count, and audits that miss fraud drive the largest.

3-1 Does every engagement have a signed letter defining services, responsibilities, and limits? ☐ Yes ☐ No

IF YES, EXPLAIN

3-2 Are attest engagements reviewed by a second CPA before reports are issued? ☐ Yes ☐ No

IF YES, EXPLAIN

3-3 Are clients' fraud risks and internal-control weaknesses documented and communicated in writing? ☐ Yes ☐ No

IF YES, EXPLAIN

3-4 Are tax-position risks and penalty exposure explained to clients in writing? ☐ Yes ☐ No

IF YES, EXPLAIN

3-5 Does the firm have a written information security program meeting the FTC Safeguards Rule? ☐ Yes ☐ No

IF YES, EXPLAIN

3-6 Is client data accessed only through a secure portal (not email attachments)? ☐ Yes ☐ No
IF YES, EXPLAIN

3-7 Is the applicant currently, or has it previously been, insured on a claims-made professional liability policy? ☐ Yes ☐ No
IF YES, EXPLAIN

3-8 Has any professional liability carrier declined, cancelled, or non-renewed the applicant? ☐ Yes ☐ No
IF YES, EXPLAIN

3-9 Does every professional complete the continuing education their license requires? ☐ Yes ☐ No
IF YES, EXPLAIN

3-10 Are client files kept under a written retention policy? ☐ Yes ☐ No
IF YES, EXPLAIN

3-11 Has the firm had a claim, board complaint, or data breach in the last 5 years? ☐ Yes ☐ No
IF YES, EXPLAIN

CURRENT PL / E&O CARRIER	RETROACTIVE DATE	LIMIT / DEDUCTIBLE

4 EXPOSURE & RISK QUESTIONS — CLIENT FUNDS, ADVISORY & ENGAGEMENT ACCEPTANCE

4-1 If yes to 2-2, are client payments approved by the client, not initiated by the firm alone? ☐ Yes ☐ No
IF YES, EXPLAIN

4-2 Is there a client-acceptance review screening for integrity and independence? ☐ Yes ☐ No
IF YES, EXPLAIN

4-3 If yes to 2-3, are advisory services provided through a registered investment adviser? ☐ Yes ☐ No
IF YES, EXPLAIN

4-4 Are disengagement letters sent when a client relationship ends? ☐ Yes ☐ No
IF YES, EXPLAIN

5 REVENUE

ANNUAL GROSS REVENUE ($)	ATTEST REVENUE ($)	TAX REVENUE ($)

6 PRIOR INSURANCE & LOSS HISTORY

Attach currently valued loss runs for the last 5 years.

CYBER CARRIER / LIMITS	CRIME / FIDELITY (Y / N)	EPLI (Y / N)

6-1 Has any carrier declined, cancelled, or non-renewed coverage in the last 5 years? ☐ Yes ☐ No

IF YES, EXPLAIN

DATE OF LOSS	DESCRIPTION	TOTAL INCURRED ($)	OPEN / CLOSED

6-2 Is the applicant aware of any incident, complaint, or circumstance not yet resulting in a claim that could reasonably give rise to one? ☐ Yes ☐ No

IF YES, EXPLAIN

7 RISK MANAGEMENT

7-1 Is the firm enrolled in peer review with a pass rating? ☐ Yes ☐ No

IF YES, EXPLAIN

7-2 Is multi-factor authentication required on email, portals, and tax software? ☐ Yes ☐ No

IF YES, EXPLAIN

8 SIGNATURE & FRAUD WARNING

The undersigned declares that the statements and answers given in this supplemental are true, complete and correct to the best of their knowledge, and that no material fact has been withheld or misstated. The applicant agrees that this supplemental, together with all ACORD applications and attachments, forms the basis of any submission to insurers and may be relied upon by them. Signing this supplemental does not bind coverage. This supplemental is an intake document prepared by Cory Washington & Co. LLC to support carrier submission; it does not itself provide coverage.

FRAUD NOTICE: 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 and subjects such person to criminal and civil penalties. (State-specific fraud warnings apply; see state amendatory notice.)

APPLICANT / AUTHORIZED SIGNATURE (TYPE FULL NAME)	TITLE	DATE
PRODUCER — CORY WASHINGTON & CO. LLC	**PRODUCER SIGNATURE (TYPE FULL NAME)**	**DATE**