

Your Name (please print): \_\_\_\_\_

Start Date: \_\_\_\_\_

To prepare for your two-day orientation session download, complete, and print the forms listed in the checklist below. Then, bring the completed forms with you to your first day of orientation. The forms are located on the pages below the checklist. Please do not staple your forms.

Before signing these forms, be sure to read “Firm Information.” The link to “Firm Information” is located under “New Hire Forms” in the **Required Forms** area.

Your employee number will be given to you at orientation. You will need to add your employee number to the forms listed below before turning them in to your local office coordinator.

✓	Name of Form
	Consent Agreement
	SEC Audit Participant Agreement
	Avoiding Sexual Harassment: Beyond A Shadow of A Doubt (Before signing this form, be sure to read the Harassment Policy and the Harassment Brochure in “Firm Information.”)
	Consent and Release Form (Consent and release to use photos, video, audio, etc. of you)
	Form I-9 (listed separately online) (Read the instructions carefully before completing this form. You only need to fill out Section 1 on page 1.)
✓	Additional Items
	Bring your <b>Passport</b> or <b>two forms of ID</b> from the following list to day one of orientation: driver’s license, social security card, voter’s registration card, original or certified copy of birth certificate, school ID card with photograph. (Form I-9 requires identification information.)
	Asset Protection Agreement Form (AP1, AP2 or AP3) (Your local office coordinator will give you this form to sign on your first day.)

## Consent Agreement

Federal law and regulation require all registered public accounting firms to obtain consents from their personnel that they would cooperate with an investigation should the Public Company Accounting Oversight Board undertake one. We therefore obtain such consent from all our personnel.

The wording of the consent is mandated by Federal regulation, and the consent is required to be provided as a condition of employment. We cannot change the wording of the consent. The consent essentially says that you agree to cooperate with the PCAOB if it asks you to.

Please insert your employee number in the top line, print your full legal name on the two lines in the text, sign and date, then return the completed agreement to Human Resources.

\_\_\_\_\_  
(enter on your first day) Employee Number

**CONSENT**

\_\_\_\_\_ (*print legal name*) consents to cooperate in and comply with any request for testimony or the production of documents made by the Public Company Accounting Oversight Board in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002. \_\_\_\_\_ (*print legal name*) understands and agrees that this consent is a condition of their continued employment by or other association with Crowe Horwath LLP.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Memorandum

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TO: All Client Service Personnel  
RE: SEC Audit Participant Agreement

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Federal law and regulation prohibits audit firms from auditing an SEC registered company (an "issuer") for approximately one year if firm personnel that participated in a recent audit go to work for that audit client in certain financial positions. Accordingly, all client service personnel associated with Crowe Horwath LLP are asked to consider signing an SEC Audit Participant Agreement (attached) since those personnel may have the opportunity to work on SEC issuer audit clients.

The agreement outlines certain restrictions you would agree to regarding your subsequent work for an SEC issuer audit client if you were to leave the employment of the firm. In the event that you leave the firm, you would agree not to work for an SEC issuer audit client in a financial oversight role for one year following an audit of that client if you participated in that audit. The agreement protects the client from consequences of employing audit engagement participants in certain positions.

Please read the enclosed agreement, sign, and return the completed agreement to Human Resources.

Questions regarding the agreement can be directed to the firm's legal counsel office. If you choose not to sign this agreement, scheduling personnel will be advised not to schedule you on any SEC issuer audit client and you should not undertake an assignment that involves working on an SEC audit in any capacity.

## AGREEMENT BY PARTICIPANTS ON AUDITS OF SEC REGISTRANTS

Crowe Horwath LLP (“Crowe Horwath”) and \_\_\_\_\_ (“Employee”) hereby understand and agree as follows:

1. Under Section 206 of the Sarbanes-Oxley Act of 2002 (“Section 206”) and rules issued by the Securities and Exchange Commission (“SEC”), Crowe Horwath is required to be independent of an issuer regulated by the SEC, or independent of an entity subject to FDICIA reporting requirements as an institution over \$500 million in assets, that Crowe Horwath audits (“Audit Client Registrant”). Crowe Horwath continually strives to abide by all federal statutory and regulatory requirements, including those imposed by the Sarbanes-Oxley Act and the SEC. Crowe Horwath’s reputation for adhering to these requirements is an integral part of Crowe Horwath’s goodwill and a valuable asset of Crowe Horwath.

2. The following terms are used herein.

a. “Financial Reporting Oversight Role” is a role in which the Employee is in a position to or does exercise influence over the contents of the accounting records or financial statements or over anyone who prepares them, such as when the person is a member of the board of directors or similar management or governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position.

b. “Audit” is an audit, review, or attestation engagement.

c. “Participated in the Audit” is participation in an Audit involving an Audit Client Registrant in which the Employee provided more than ten hours of service combining all attest engagements related to the Audit Client Registrant’s fiscal year, or in which Employee served as lead audit partner or as concurring partner.

d. “Restricted Period” is the period during which employment in a Financial Reporting Oversight Role at the Audit Client Registrant would, under the laws and regulations specified in (1.), cause Crowe Horwath not to be able to perform audit, review, or other attest services for the Audit Client Registrant. The Restricted Period is that period beginning the day after the Audit Client Registrant files its annual report with the SEC and the Employee Participated in the Audit for the most recent year in that annual report, and lasting until the day the successive annual report is filed with the SEC. For entities subject to FDICIA reporting requirements that are not SEC registrants, the Restricted Period is that period beginning the day after the annual FDICIA attestation report is filed with the financial institution regulator and the Employee Participated in the Audit, and lasting until the day the successive annual FDICIA attestation report is filed.

3. Crowe Horwath may not perform audit, review, or other attest services for an Audit Client Registrant if Employee is employed in a Financial Reporting Oversight Role for the Audit Client Registrant during the Restricted Period.

4. THEREFORE, and in consideration of Employee’s continued employment, Employee agrees as follows:

5. If Employee's employment by Crowe Horwath ends, whether voluntarily or involuntarily, with or without cause, Employee agrees not to accept employment during the Restricted Period in a Financial Reporting Oversight Role with an Audit Client Registrant for whom Employee was a Participant in the Audit.

6. Because of the significant and potentially irreparable harm Crowe Horwath may suffer if it loses an audit engagement because of Employee's conduct in violation of this Agreement, Employee agrees to pay to Crowe Horwath damages equal to the revenue Crowe Horwath received from the Audit Client Registrant for the audit, review, and other attest services it provided for the fiscal year of the Audit Client Registrant in which Employee Participated in the Audit.

7. Employee acknowledges that any breach of this Agreement would cause Crowe Horwath irreparable damage and therefore agrees that upon such a breach Crowe Horwath shall also be entitled to injunctive relief to prevent Employee from taking a Financial Reporting Oversight Role at the Audit Client Registrant during the period in which it would not allow Crowe Horwath to perform the audit. Employee agrees and acknowledges that if Employee's employment ends, Employee's experience and capabilities are such that Employee can obtain employment without engaging in activity forbidden in this Agreement and that the enforcement of a remedy by way of injunction will not prevent Employee from earning a livelihood.

8. In addition to any other remedy, Crowe Horwath shall be entitled to recover from Employee all costs and expenses, including reasonable attorney's fees, incurred by Crowe Horwath in any legal actions brought to enforce the Agreement.

9. Employee agrees that Employee's obligations under the Agreement shall survive Employee's termination of employment with Crowe Horwath and shall continue through the end of the Restricted Period.

10. Employee acknowledges that Employee has carefully read this entire Agreement, is fully aware and understands its contents, and specifically agrees to the terms of this Agreement. Employee states that Employee enters into this Agreement knowingly and voluntarily, after ample time for consideration and the opportunity to consult with Employee's own attorney and either having done so or voluntarily declined to do so.

11. If any portion of this Agreement shall be held to be unenforceable by any court, the remaining portions shall be unaffected and shall continue in full force and effect.

12. This Agreement shall be governed by and interpreted according to the laws of the State of Indiana. The parties consent to exclusive personal jurisdiction and venue either in Superior Court for St. Joseph County, Indiana or the United States District Court for the Northern District of Indiana, South Bend Division, for any dispute arising out of or related to this Agreement.

Employee \_\_\_\_\_

Date \_\_\_\_\_

# ***AVOIDING SEXUAL HARASSMENT: BEYOND A SHADOW OF A DOUBT***

This receipt accompanies the electronic booklet, *Avoiding Sexual Harassment; Beyond A Shadow Of A Doubt* and our Prohibited Discrimination/Harassment Policy. Once you have read our policy and the booklet, complete this form and return it to Human Resources in the South Bend – 330 Building.

I have read and understand the material covered in *Avoiding Sexual Harassment; Beyond A Shadow Of A Doubt* and Crowe's Prohibited Discrimination/Harassment Policy.

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



Crowe is committed to a zero tolerance of harassment in our work environment. It is your responsibility to know about and avoid harassment. To protect you and the Firm, we will be following up with you if we do not receive this receipt. Thanks for your cooperation.

## **Crowe Horwath LLP Employee Consent and Release**

In consideration for my engagement as a subject for photographs and/or recordings, and other good valuable consideration, the receipt and sufficiency of which are hereby acknowledged, I, \_\_\_\_\_, irrevocably consent to and authorize Crowe Horwath LLP (“Crowe”) or anyone authorized by Crowe to take, create, use, reproduce, transmit, display, publish, and perform photographs, video, or audio images or recordings of me, and to create derivative works of such photographs, images, or recordings and to use, reproduce, transmit, display, publish, and perform such derivative works, in any form or medium, whether now known or hereafter devised, including digital form such as podcasts (collectively, the “Works”) for any purpose whatsoever, including, but not limited to, Crowe promotion, advertising, or trade.

I irrevocably consent to and authorize the use of my name and biographical information in connection with the Works.

I release, discharge, and hold harmless Crowe and its affiliates and their respective directors, officers, employees, and agents from and against any and all claims and liabilities based on or arising out of the use, reproduction, transmission, display, publication, or performance of the Works as authorized by this consent and release, including, but not limited to, any claims of libel, defamation, invasion of the right to privacy, or infringement of the right of publicity.

I relinquish and assign to Crowe all of my rights, title, and interests in and to the Works, including all copyright rights. I waive any right to inspect or approve the Works or any work product in which the Works may be used.

This consent and release shall be binding upon my heirs, successors, assigns, and legal representatives, and shall inure to the benefit of the legal representatives, licensees, successors, and assigns of Crowe and its affiliates.

I warrant that I have the right to enter into this agreement, I am over the age of 21, that I have read this consent and release, and that I understand and agree with its terms.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

### **CONSENT OF PARENT OR LEGAL GUARDIAN IF INDIVIDUAL IS A MINOR**

I am the parent and/or guardian of the above minor and hereby consent and agree to the terms and provisions of this consent and release on his or her behalf

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date