

EXHIBIT 1
Reasons for Not Using CSA

Why the Independent Auditor Did Not Use CSA*	Number	Percentage†
It was inefficient to use CSA to achieve our objectives.	12	54.5%
Our auditors have not been trained in the use of CSA during an independent audit.	11	50.0
Other reason given. ‡	9	40.9
CSA could not be effectively used to achieve our objectives.	7	31.8
The time required to use CSA would have adversely affected our audit fees.	3	13.6
We did not want to rely on the client in the assessment of control risk.	1	4.5
Client management objected to us using CSA during the independent audit.	0	0

* Twenty-two respondents did not use CSA and gave their reasons in this Exhibit. Nine did; their responses are in Exhibits 2-4.

† Some respondents checked more than one response.

‡ The most common "other" reasons were related to the auditor's beliefs that the client was not using CSA much, had not developed an adequate CSA program, or the auditor's unawareness of how (or if) the client was using CSA.