

**EXHIBIT 4**

Form of the CPA Firm's Involvement with CSA  
During the Independent Audit of This Client

| Type of CSA Involvement Relevant to the Independent Audit   | Responses<br>(Percentage<br>of Total) | Impressions of CSA Usefulness* |   |                 |   |   |             |   |
|---|---------------------------------------|--------------------------------|---|-----------------|---|---|-------------|---|
|   |                                       | Not Useful                     |   | Somewhat Useful |   |   | Very Useful |   |
|   |                                       | 1                              | 2 | 3               | 4 | 5 | 6           | 7 |
| The auditors from these firms played a significant role in planning CSA activities.   | 5                                     | 0                              | 0 | 0               | 0 | 1 | 3           | 1 |
|   | (62.5%)                               | 0%                             |   | 20%             |   |   | 80%         |   |
| The auditors from these firms acted as facilitators in the client's facilitated team meetings.                              | 2                                     | 0                              | 0 | 0               | 0 | 1 | 1           | 0 |
|   | (25%)                                 | 0%                             |   | 50%             |   |   | 50%         |   |
| The auditors from these firms participated in the client's facilitated team meetings but did not facilitate the session(s). | 1                                     | 0                              | 0 | 0               | 0 | 0 | 1           | 0 |
|   | (12.5%)                               | 0%                             |   | 0%              |   |   | 100%        |   |

\*One of the nine CPA firm respondents failed to answer these questions.