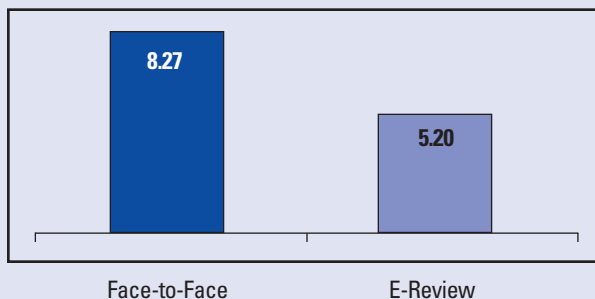


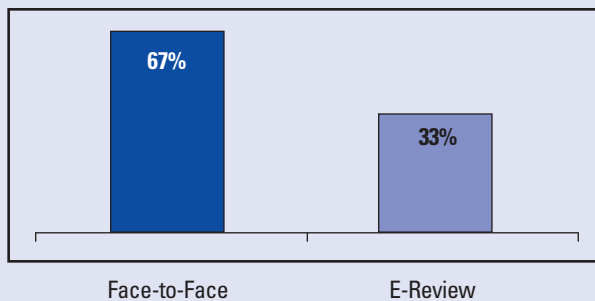
EXHIBIT
Effects of Different Review Methods

Average Accountability Perceptions

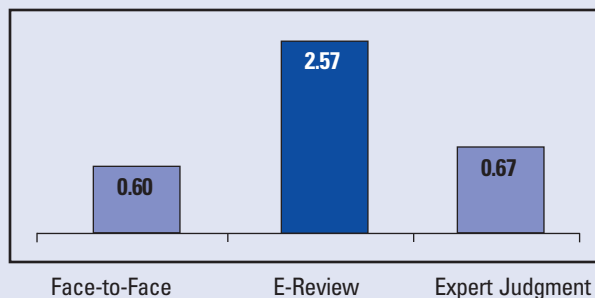


Scale from 0 "Not at All Accountable" to 10 "Extremely Accountable".

Percentage of Participants Going Over Time Budget by 10% or More



Average Going-Concern Judgments



Scale from -7 "Going-Concern Assumption Definitely Not Reasonable" to +7 "Going-Concern Assumption Definitely Reasonable."