



AUDIT COMMITTEES

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1. Has the board recently reviewed adequacy of the audit committee's written charter?

AUDIT COMMITTEES

2. Are audit committee members functioning and, in fact, independent of management?

AUDIT COMMITTEES

3. Do audit committee members possess an appropriate mix of operating and financial control expertise?

AUDIT COMMITTEES

4. Does the audit committee understand and monitor the broad organizational control environment?

AUDIT COMMITTEES

5. Does the audit committee oversee appropriateness, relevance, and reliability of operational and financial reporting to the board, as well as to investors and other external users?

AUDIT COMMITTEES

6. Does the audit committee oversee existence of and compliance with ethical standards?

AUDIT COMMITTEES

7. Does the audit committee or full board have a meaningful but challenging relationship with independent auditors, internal auditors, senior financial control executives, and key corporate and business unit operating executives?

INTERNAL AUDITING

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1. Does internal auditing have the support of top management, the audit committee, and the board of directors as a whole?

INTERNAL AUDITING

2. Has the written scope of internal audit responsibilities been reviewed by the audit committee for adequacy?

INTERNAL AUDITING

3. Is the organizational relationship between internal auditing and senior executives appropriate?

INTERNAL AUDITING

4. Does internal auditing have and use open lines of communication and private access to all senior officers and the audit committee?

INTERNAL AUDITING

5. Are audit reports covering the right subjects distributed to the right people and acted upon in a timely manner?

INTERNAL AUDITING

6. Do key audit executives possess an appropriate level of expertise?

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