

EXHIBIT 5
Internal Indirect Questionnaire

Facet	Level	Question
Codes of ethics	1	Does the company have a code of ethics that details policies, expectations for decision-making, monitoring of the code, and assessment of employee behavior?
	2	Does the company have a separate code of ethics for financial professionals to address financial oversight responsibilities, including certification of the statements filed with the SEC as required by SOX?
Internal environment: employees	1	Does the company have an ethics officer who is responsible for implementing all aspects of the code?
	1a	If not, how are provisions of the code enforced?
	2	Does the company provide continuous ethics training and opportunities for employee growth?
	3	Does the company provide an ethics hotline?
	3a	Who is in charge of the hotline?
	3b	Is the process anonymous?
	3c	If a hotline does not exist, how do employees report concerns related to management and the financial reporting process?
	4	Does the company have separate procedures for whistle-blowing?
	4a	Who takes the lead in investigating charges?
	4b	Who makes the final decision on what, if any, steps are taken in response to whistle-blowing?
Internal environment: financial reporting	1	Do pressures exist to meet financial analysts' expectations or internal budget amounts?
	2	Are the pressures justifiable, or are they designed to promote earnings management?
	3	Do employees have an opportunity to provide input on management's expectations for the systems used to process and report financial information?
	4	Do the internal auditors monitor the internal control system to ensure that it works as intended and enhances the reliability of the financial reports?
	5	Do the internal auditors have direct, unrestricted access to the board of directors or audit committee to discuss matters of concern?
Management's report on internal controls	1	What is management's attitude about the need to evaluate internal controls?
	1a	Does management view it as a necessary evil?
	1b	Does management use it as an occasion to improve internal processes and growth opportunities?
	2	Has the company established a framework, such as COSO's, to guide the implementation of internal controls?
	3	Do the internal auditors periodically evaluate whether controls are working as intended and then report back to management?
	4	How does management assess its internal controls?
Corporate governance: board of directors' responsibilities	4a	Is the assessment made by management, or outside consultants?
	4b	How are recommendations to improve internal controls dealt with?
	1	Are a majority of the board members independent of management?
	2	Is the chair of the board of directors a non-executive director?
	2a	If not, who is the chair of the board of directors?
	2b	If the CEO is the chair of the board, how are potential conflicts of interest monitored?
	3	Is there formal board of directors training, especially for new members?
4	Do the independent board members have separate meetings without management members of the board?	
5	Do the independent members of the board meet with the external auditors without the presence of management board members?	
Corporate governance: audit committee's responsibilities	1	Are all members of the audit committee independent of management as required by SOX?
	2	Is one member of the audit committee designated a "financial expert" as required by Sarbanes-Oxley?
	3	Does the audit committee work with the external auditors to ensure that the internal controls over financial reporting are operating effectively?
	4	Does the audit committee work with the external auditors to resolve any differences with management over the application of generally accepted accounting principles?
	5	Does the audit committee ensure that the company meets its obligations to external (indirect) stakeholders?
	5a	Are all financial reports required by the SEC and other regulatory agencies filed on a timely basis?
5b	Are all environmental compliance statements filed as required?	