

# Internal Audit Department

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## REVISED FOR CLARIFICATION RESULTS OF RESEARCH REQUESTED BY THE AUDIT OVERSIGHT COMMITTEE TO IDENTIFY SIMILAR AUDIT ORGANIZATIONS TO OC INTERNAL AUDIT DEPARTMENT REPORTING MODEL

REPORT NO: 2707-A  
REVISED REPORT DATE: NOVEMBER 21, 2007

Audit Director: [Peter Hughes, Ph.D., CPA, CIA](#)  
Deputy Director: [Eli Littner, CPA, CIA](#)  
Sr. Audit Manager: [Autumn McKinney, CPA, CIA](#)  
Audit Manager: [Winnie Keung, CPA, CIA](#)  
Senior Auditor: [Gerardo Saucedo, CPA](#)



**Internal Audit Department**

*2005 Recipient of the Institute of Internal Auditor's  
Award for Recognition of Commitment to  
Professional Excellence, Quality & Outreach*



**Internal Audit Department**

*Providing Facts and Perspectives Countywide*

**Dr. Peter Hughes**

Office of The Director

**Ph.D., MBA, CPA, CCEP, CITP, CIA, CFE**

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To access and view audit reports or obtain additional information about the OC Internal Audit Department, visit our website: [www.ocgov.com/audit](http://www.ocgov.com/audit)



**OC Fraud Hotline (714) 834-3608**

# Letter from Director Peter Hughes



## Transmittal Letter

REVISED REPORT NO. 2707-A NOVEMBER 21, 2007



**TO:** Members, Audit Oversight Committee  
David Sundstrom, Chairman  
Dr. David Carlson, Vice-Chairman  
Supervisor Chris Norby  
Supervisor John Moorlach  
Thomas Mauk, CEO  
Chriss Street, Ex-Officio Member

**FROM:** Dr. Peter Hughes, CPA, Director  
Internal Audit Department

**SUBJECT:** REVISED for Clarification  
Results of Research Requested by the  
OC Audit Oversight Committee to  
Identify Similar Audit Organizations to  
the OC Internal Audit Department  
Reporting Model

We have completed our research requested by the Audit Oversight Committee (AOC) on September 5, 2007, Item 11. This report was presented at the November 7, 2007 AOC meeting as agenda Item 5. After the AOC meeting, we revised the report for clarification including additional summary information. The REVISED report is attached for your review.

Each month I submit an **Audit Status Report** to the Board of Supervisors (BOS) and the results of this REVISED report will be included in a future status report to the BOS.

As always, the Internal Audit Department is available to address areas of interest to the Audit Oversight Committee. Please feel free to call me should you wish to discuss any aspect of our report.

### ATTACHMENTS

Other recipients of this report are listed on the Internal Auditor's Report on page 1.

# Table of Contents



*Revised for Clarification*

*Results of Research Requested by the OC Audit Oversight Committee to  
Identify Similar Audit Organizations to the OC Internal Audit Department  
Reporting Model  
Report No. 2707-A*

Transmittal Letter	i
RESEARCH RESULTS	3
ATTACHMENT A: Top 15 U.S. Counties by Population	6
ATTACHMENT B: Top 15 U.S. Cities by Population	7

# OC Internal Audit Report



## RESEARCH RESULTS

REVISED REPORT No. 2707-A

NOVEMBER 21, 2007

### Audit Highlight

Orange County's IAD reporting model is widely used throughout the U.S. for similar sized counties or cities.

TO: Members, Audit Oversight Committee  
David Sundstrom, Chairman  
Dr. David Carlson, Vice-Chairman  
Supervisor Chris Norby  
Supervisor John Moorlach  
Thomas Mauk, CEO  
Chriss Street, Ex-Officio Member

SUBJECT: Revised for Clarification  
Results of Research Requested by the OC Audit Oversight Committee to Identify Similar Audit Organizations to the OC Internal Audit Department Reporting Model

### Background

The Audit Oversight Committee, at their September 5, 2007 meeting, asked the Internal Audit Department to identify other counties and cities throughout the U.S. that have an independent internal audit function similar to Orange County's where the Internal Audit Department (OC IAD) reports directly to the elected County Supervisors or City Council and has no management duties.

### Work Performed

We determined the best source of readily available information regarding city and county internal audit functions was the 2006 membership directory developed by the Association of Local Government Auditors. In addition to this directory, we reviewed the relevant local government audit websites to rule out any audit functions that perform management duties. See source data in the attachments.

### Results:

The OC IAD model is recognized by the Association of Local Government Auditors (ALGA) as being "a model for auditor independence within local government."

- **54% of the top 15<sup>1</sup> counties** (based on population) including Orange County and **47% of the top 15 cities** (based on population) **share the OC model.**
- **27 large counties and 54 large cities share the OC model.**

<sup>1</sup> Two New York Burroughs were not included in the County percentage as already presented in the City percentage.

# OC Internal Audit Report



The four most common models for the internal audit function in the top 15<sup>2</sup> U.S. counties (based on population) in descending order are as follows:

- **Model #1 (OC Model):** The Internal Audit Director is appointed by and reports to the elected Board of Supervisors and performs no management or accounting duties. See details:

## 54% of Top U.S. Counties Adopted Model #1

Size Ranking	County	State
2	Cook	IL
4	Maricopa	AZ
5	Orange	CA
8	Miami-Dade	FL
11	Wayne	MI
12	King	WA
15	Broward	FL

- **Model #2:** The Auditor-Controller/County Auditor is appointed by and reports to the elected Board of Supervisors/District Judges and performs both audit and management duties. See details:

## 23% of Top U.S. Counties Adopted Model #2

Size Ranking	County	State
1	Los Angeles	CA
3	Harris	TX
10	Dallas	TX

- **Model #3:** The Auditor-Controller is appointed by and reports to the Chief Financial Officer and performs both audit and management duties. See details:

## 15% of Top U.S. Counties Adopted Model #3

Size Ranking	County	State
6	San Diego	CA
14	Santa Clara	AZ

- **Model #4:** The Auditor-Controller is elected and performs both audit and management duties. See details:

## 8% of Top U.S. Counties Adopted Model #4

Size Ranking	County	State
13	San Bernardino	CA

<sup>2</sup> Two New York Burroughs were not included in the County percentage as already presented in the City percentage.

# OC Internal Audit Report



## Summary

The OC Internal Audit Department reporting model is the most widely used throughout the U.S. in large counties.

- **54%** of the largest U.S. Counties have established an internal audit function that **share the OC Internal Audit Department reporting model** that reports directly to the elected Board of Supervisors and performs no management duties.

## Acknowledgment

We appreciate the on-going support of the Audit Oversight Committee. If we can be of further assistance please contact me or Eli Littner, Deputy Director at (714) 834-5899 or Autumn McKinney, Senior Audit Manager at (714) 834-6106.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Peter Hughes".

Dr. Peter Hughes, CPA  
Director, Internal Audit Department

## ATTACHMENTS

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors



# OC Internal Audit Report



## ATTACHMENT A: Top 15 U.S. Counties by Population

Top 15 U.S. Counties by Population Internal Audit Function Reporting Models									
(1) Rank	(2) County	(3) Population	(4) Function Name	(5) Has Mgmt Duties	(6) Doesn't Have Mgmt Duties	(7) Description of Management Duties	(8) Elected	(9) Appointed	(10) If appointed, reports To:
1	Los Angeles County, CA	9,519,338	Auditor- Controller	X		Controller		X	Board of Supervisors
2	Cook County, IL	5,376,741	County Auditor		X			X	Board of Commissioners
3	Harris County, TX	3,400,578	County Auditor	X		CFO		X	State District Court
4	Maricopa County, AZ	3,072,149	County Auditor		X			X	Board of Supervisors
5	Orange County, CA	2,846,289	Internal Audit Department		X			X	Board of Supervisors
6	San Diego County, CA	2,813,833	Auditor- Controller	X		Controller		X	CFO
7	Kings County, NY (Brooklyn)	2,465,326	A Borough of New York City	N/A	N/A	N/A	N/A	N/A	N/A
8	Miami-Dade County, FL	2,253,362	Commission Auditor		X	Office of Legislative Analysis		X	Board of County Commissioners
9	Queens County, NY	2,229,379	A Borough of New York City	N/A	N/A	N/A	N/A	N/A	N/A
10	Dallas County, TX	2,218,899	County Auditor	X		CFO		X	State District Court
11	Wayne County, MI	2,061,162	Legislative Auditor General		X			X	County Commission
12	King County, WA	1,737,034	County Auditor		X			X	King County Council
13	San Bernardino County, CA	1,709,434	Auditor- Controller - Recorder	X		Controller & Recorder	X		N/A
14	Santa Clara County, CA	1,682,585	Controller- Treasurer	X		Controller & Treasurer		X	Finance Agency Director
15	Broward County, FL	1,623,018	County Auditor		X			X	County Commission
				6	7	Total	1	12	
				46%	54%		8%	92%	
<p><b>Source:</b> Top 15 US Counties obtained from ALGA Membership Data (for members only). Remaining data obtained from relevant website or material available on the website</p> <p><b>Legend:</b> * Did not include in counts/percentages because already represented by City of New York.</p> <p><b>7 of 13 = 54%</b> <b>Model #1 (OC Internal Audit Department)</b> The Internal Audit Director/County Auditor is appointed by and reports to the elected Supervisors or Council (column 10) and performs no management duties (column 6).</p> <p><b>3 of 13 = 23%</b> <b>Model #3:</b> The Auditor-Controller is appointed by and reports to the elected Supervisors or District Judges (column 10) and performs both audit and management duties (column 5).</p> <p><b>2 of 13 = 15%</b> <b>Model #3:</b> The Auditor-Controller is appointed by and reports to the Chief Financial Officer (column 10) and performs both audit and management duties (column 6).</p> <p><b>1 of 13 = 8%</b> <b>Model #4:</b> The Auditor-Controller is elected (column 8) and performs both audit and management duties (column 5).</p>									



# OC Internal Audit Report



## ATTACHMENT B: Top 15 U.S. Cities by Population

Top 15 U.S. Cities by Population Internal Audit Function Reporting Models									
(1) Rank	(2) County	(3) Population	(4) Function Name	(5) Has Mgmt Duties	(6) Doesn't Have Mgmt Duties	(7) Description of Mgmt Duties	(8) Elected	(9) Appointed	(10) If appointed, reports To:
1	New York, New York (City and Boroughs aka Counties)	8,084,316	Comptroller	X		Comptroller	X		N/A
2	Los Angeles, California	3,798,981	City Controller	X		Controller	X		N/A
3	Chicago, Illinois	2,886,251	Office of the Inspector General		X			X	Elected Mayor & City Council
4	Houston, Texas	2,009,834	Controller	X		CFO	X		N/A
5	Philadelphia, Pennsylvania	1,492,231	Controller	X		Approve disbursements	X		N/A
6	Phoenix, Arizona	1,371,960	City Auditor		X			X	City Manager & Council's Audit Committee
7	San Diego, California	1,259,532	City Auditor		X			X	Chief Financial Officer (charter may change in next election)
8	Dallas, Texas	1,211,467	City Auditor		X			X	City Council
9	San Antonio, Texas	1,194,222	City Auditor		X			X	Elected Mayor & City Council
10	Detroit, Michigan	925,051	Auditor General		X			X	City Council
11	San Jose, California	900,443	City Auditor		X			X	City Council
12	Indianapolis, Indiana (City & Marion County)	783,612	City-County Internal Audit Agency		X			X	City County Council
13	San Francisco, California (City & County)	764,049	Controller	X		Chief Accounting Officer		X	Mayor
14	Columbus, Ohio	725,228	City Auditor	X		Chief Accounting Officer	X		N/A
15	Austin, Texas	671,873	City Auditor		X			X	City Council
				8	7	Total	5	10	
				53%	47%		33%	67%	
<p><b>Source:</b> Top 15 US Cities obtained from ALGA Membership Data. Rank differs from latest US Census Bureau but ranking does not change counts or percentages. Remaining data obtained from relevant website or material available on the website.</p> <p><b>Legend:</b></p> <p><b>7 of 15 = 47%</b> <b>Model #1 (OC Internal Audit Department)</b> The City Auditor or Auditor General is appointed by and reports to the elected Supervisors or Council (column 10) and performs no management duties (column 6).</p> <p><b>1 of 15 = 7%</b> <b>Model #2:</b> The Controller is appointed by and reports to the elected Mayor (column 10) and performs both audit and management duties (column 5).</p> <p><b>2 of 15 = 13%</b> <b>Model #3:</b> The City Auditor is appointed by and reports to the Chief Financial Officer or City Manager (column 10) and performs no management duties (column 6).</p> <p><b>5 of 15 = 33%</b> <b>Model #4:</b> The Controller/City Auditor is elected (column 8) and performs both audit and management duties (column 5).</p>									

# Internal Audit Department

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## RESULTS OF RESEARCH REQUESTED BY THE AUDIT OVERSIGHT COMMITTEE TO IDENTIFY SIMILAR AUDIT ORGANIZATIONS TO OC INTERNAL AUDIT DEPARTMENT REPORTING MODEL

REPORT NO: 2707-A  
REPORT DATE: NOVEMBER 2, 2007

Audit Director: [Peter Hughes, Ph.D., CPA, CIA](#)  
Deputy Director: [Eli Littner, CPA, CIA](#)  
Sr. Audit Manager: [Autumn McKinney, CPA, CIA](#)  
Audit Manager: [Winnie Keung, CPA, CIA](#)  
Senior Auditor: [Gerardo Saucedo, CPA](#)



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Certified Information Technology Professional (CITP)  
Certified Internal Auditor (CIA)  
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Certified Information Systems Auditor (CISA)

**Michael J. Goodwin** CPA, CIA  
Senior Audit Manager

**Alan Marcum** MBA, CPA, CIA, CFE  
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Senior Audit Manager Certified Government Financial Manager (CGFM)

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**OC Fraud Hotline (714) 834-3608**

# Letter from Director Peter Hughes



## Transmittal Letter

**REPORT NO. 2707-A    NOVEMBER 2, 2007**



**TO:** Members, Audit Oversight Committee  
David Sundstrom, Chairman  
Dr. David Carlson, Vice-Chairman  
Supervisor Chris Norby  
Supervisor John Moorlach  
Thomas Mauk, CEO  
Chriss Street, Ex-Officio Member

**FROM:** Dr. Peter Hughes, CPA, Director  
Internal Audit Department

**SUBJECT:** Results of Research Requested by the  
OC Audit Oversight Committee to  
Identify Similar Audit Organizations to  
the OC Internal Audit Department  
Reporting Model

We have completed our research requested by the Audit Oversight Committee (AOC) on September 5, 2007, Item 11. This report will be presented at the November 7, 2007 AOC meeting as agenda Item 5. The final results are attached for your review.

Each month I submit an **Audit Status Report** to the Board of Supervisors (BOS) and the results of this report will be included in a future status report to the BOS.

As always, the Internal Audit Department is available to address areas of interest to the Audit Oversight Committee. Please feel free to call me should you wish to discuss any aspect of our report.

PH/am

### **ATTACHMENTS**

Other recipients of this report are listed on the Internal Auditor's Report on page 1.

# Table of Contents



*Results of Research Requested by the OC Audit Oversight Committee to  
Identify Similar Audit Organizations to the OC Internal Audit Department  
Reporting Model  
Report No. 2707-A*

Transmittal Letter	i
RESEARCH RESULTS	1
ATTACHMENT A: Top 15 U.S. Counties by Population	3
ATTACHMENT B: Top 15 U.S. Cities by Population	4



## RESEARCH RESULTS

REPORT NO. 2707-A

NOVEMBER 2, 2007

TO: Members, Audit Oversight Committee

SUBJECT: Results of Research Requested by the OC Audit Oversight Committee to Identify Similar Audit Organizations to the OC Internal Audit Department Reporting Model

### Audit Highlight

Orange County's IAD reporting model is widely used throughout the U.S. for similar sized counties or cities.

### Background

The Audit Oversight Committee, at their September 5, 2007 meeting, asked the Internal Audit Department to identify other Counties and Cities throughout the U.S. that have an independent internal audit function similar to Orange County's where the Internal Audit Department (IAD) reports directly to the elected County Supervisors or City Council and has no management duties.

### Work Performed

We determined the best source of readily available information regarding City and County internal audit functions was the 2006 membership directory developed by the Association of Local Government Auditors. In addition to this directory, we reviewed the relevant local government audit websites to rule out any audit functions that perform management duties. See source data in the attachments.

### Results

**Orange County's IAD reporting model is widely used throughout the U.S. in large cities and counties.**

- **54% of the top 15<sup>1</sup> counties** (based on population) including Orange County and **47% of the top 15 cities** (based on population) **follow the Orange County model**. This means that the internal audit function is appointed by and reports to the elected Board of Supervisors/City Council **and** performs no management or accounting duties.
- **27 large counties and 54 large cities follow the Orange County model**. This means that the internal audit function is appointed by and reports to the elected Board of Supervisors/City Council **and** performs no management duties such as accounting.

<sup>1</sup> Two New York Burroughs were not included in the County percentage as already presented in the City percentage.

# OC Internal Audit Report



## Summary

An average of 50% of the largest Cities and Counties in the U.S. have established an internal audit department similar to Orange County California that reports directly to either the elected County Supervisors or elected City Council and performs no management duties.

## Acknowledgment

We appreciate the on-going support of the Audit Oversight Committee. If we can be of further assistance please contact me or Eli Littner, Deputy Director at (714) 834-5899 or Autumn McKinney, Senior Audit Manager at (714) 834-6106.

Respectfully Submitted,

A handwritten signature in blue ink, reading "Peter Hughes", is positioned below the "Respectfully Submitted," text.

Dr. Peter Hughes, CPA  
Director, Internal Audit Department

## ATTACHMENTS

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:


Members, Board of Supervisors  
Members, Audit Oversight Committee  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors



# OC Internal Audit Report



## ATTACHMENT A: Top 15 U.S. Counties by Population

Top 15 U.S. Counties by Population Similar to OC Internal Audit Department									
(1) Rank	(2) County	(3) Population	(4) Function Name	(5) Has Mgmt Duties	(6) Doesn't Have Mgmt Duties	(7) Description of Management Duties	(8) Elected	(9) Appointed	(10) If appointed, reports To:
1	Los Angeles County, CA	9,519,338	Auditor- Controller	X		Controller		X	Board of Supervisors
2	Cook County, IL	5,376,741	County Auditor		X			X	Board of Commissioners
3	Harris County, TX	3,400,578	County Auditor	X		CFO		X	State District Court
4	Maricopa County, AZ	3,072,149	County Auditor		X			X	Board of Supervisors
5	Orange County, CA	2,846,289	Internal Audit Department		X			X	Board of Supervisors
6	San Diego County, CA	2,813,833	Auditor- Controller	X		Controller		X	CFO
7	Kings County, NY (Brooklyn)	2,465,326	A Borough of New York City	* N/A	* N/A	* N/A	* N/A	* N/A	* N/A
8	Miami-Dade County, FL	2,253,362	Commission Auditor		X	Office of Legislative Analysis		X	Board of County Commissioners
9	Queens County, NY	2,229,379	A Borough of New York City	* N/A	* N/A	* N/A	* N/A	* N/A	* N/A
10	Dallas County, TX	2,218,899	County Auditor	X		CFO		X	State District Court
11	Wayne County, MI	2,061,162	Legislative Auditor General		X			X	County Commission
12	King County, WA	1,737,034	County Auditor		X			X	King County Council
13	San Bernardino County, CA	1,709,434	Auditor- Controller - Recorder	X		Controller & Recorder	X		N/A
14	Santa Clara County, CA	1,682,585	Controller- Treasurer	X		Controller & Treasurer		X	Finance Agency Director
15	Broward County, FL	1,623,018	County Auditor		X			X	County Commission
				<b>6</b>	<b>7</b>	<b>Total</b>	<b>1</b>	<b>12</b>	
				<b>46%</b>	<b>54%</b>		<b>8%</b>	<b>92%</b>	
<b>7 of 13 = 54%</b>									
<b>Source:</b> Top 15 US Counties obtained from ALGA Membership Data (for members only). Remaining data obtained from relevant website or material available on the website									
<b>Legend:</b> * Did not include in counts/percentages because already represented by City of NY.									
 Similar model to OC IAD as the Internal Audit function reports directly to the elected Supervisors or Council (column 10) and has no management duties (column 6).									

# OC Internal Audit Report



## ATTACHMENT B: Top 15 U.S. Cities by Population

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Rank	County	Population	Function Name	Has Mgmt Duties	Doesn't Have Mgmt Duties	Description of Management Duties	Elected	Appointed	If appointed, reports To:
1	New York, New York (City and Boroughs aka Counties)	8,084,316	Comptroller	X		Comptroller	X		N/A
2	Los Angeles, California	3,798,981	City Controller	X		Controller	X		N/A
3	Chicago, Illinois	2,886,251	Office of the Inspector General		X			X	Elected Mayor & City Council
4	Houston, Texas	2,009,834	Controller	X		CFO	X		N/A
5	Philadelphia, Pennsylvania	1,492,231	Controller	X		Approve disbursements	X		N/A
6	Phoenix, Arizona	1,371,960	City Auditor		X			X	City Manager & Council's Audit Committee
7	San Diego, California	1,259,532	City Auditor		X			X	Chief Financial Officer (charter may change in next election)
8	Dallas, Texas	1,211,467	City Auditor		X			X	City Council
9	San Antonio, Texas	1,194,222	City Auditor		X			X	Elected Mayor & City Council
10	Detroit, Michigan	925,051	Auditor General		X			X	City Council
11	San Jose, California	900,443	City Auditor		X			X	City Council
12	Indianapolis, Indiana (City & Marion County)	783,612	City-County Internal Audit Agency		X			X	City County Council
13	San Francisco, California (City & County)	764,049	Controller	X		Chief Accounting Officer		X	Mayor
14	Columbus, Ohio	725,228	City Auditor	X		Chief Accounting Officer	X		N/A
15	Austin, Texas	671,873	City Auditor		X			X	City Council
				8	7	Total	5	10	
				53%	47%		33%	67%	

**Similar to OC IAD Model:**      **7 of 15 = 47%**

**Source:**  
Top 15 US Cities obtained from ALGA Membership Data. Rank differs from latest US Census Bureau but ranking does not change counts or percentages. Remaining data obtained from relevant website or material available on the website

**Legend:**  
 Similar model to OC IAD as the Internal Audit function reports directly to the elected Supervisors or Council (column 10) and has no management duties (column 6).