

EXHIBIT 3
Online Resources

Organization	Internet Address
American Institute of CPAs (AICPA)	www.aicpa.org
American Institute of CPAs, Performance Center	www.aicpa.org/performanceview
Association of Government Accountants' (AGA) Performance Center	www.agacgfm.org/performance
Financial Accounting Foundation (FAF)	www.fasb.org/faf
Government Accountability Office (GAO)	www.gao.gov
Governmental Accounting Standards Board (GASB)	www.gasb.org
GASB's Government Performance Clearinghouse	www.seagov.org
General Services Administration (GSA)	www.gsa.gov
Government Finance Officers Association (GFOA)	www.gfoa.org
International City/County Management Association (ICMA)	www.icma.org/performance
National Association of State Auditors, Comptrollers, and Treasurers (NASACT)	www.nasact.org
National League of Cities	www.nlc.org
New York State Society of CPAs (NYSSCPA)	www.nysscpa.org
Securities and Exchange Commission (SEC)	www.sec.gov
U.S. Conference of Mayors, Best Practices	www.usmayors.org/uscm/best_practices
Washington State Auditor' Office, Brian Sonntag, Auditor	www.sao.wa.gov