E-Availability and E-Accessibility of Financial Documents: A Cross-State Examination of U.S. County Websites

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Abstract: This article examines the e-availability and e-accessibility of financial documents through county websites in the United States (U.S.). E-availability and e-accessibility of financial documents supports a stakeholder-centric approach for evaluating performance and fiscal conditions of county governments, while also promoting democratic values of transparency and accountability. Previous research addresses e-availability and e-accessibility for cities, only one analysis reviews popular reports in both cities and counties, and only one study exists that exclusively focuses on the 100 most populous U.S. counties. Our review extends earlier research by examining 237 U.S. counties, up to five in each of the 48 states with county governments. Additionally, this research makes a limited comparison with an earlier study to indicate changes in the e-availability and e-accessibility of financial documents over a four-year period. Using systematic sampling and content analysis, this study contributes to fuller understanding of the significance of financial documents as a feature of e-government, while reviewing more counties and highlighting variations among counties of differing population sizes. This research also conducted Chi-square tests to examine the relationship of the variables, and the value of Cramér's V was calculated to measure the strength of the relationship between the variables. In addition to finding variations in the e-availability and e-accessibility of financial documents among counties of different population sizes, this analysis also demonstrates dramatic e-availability improvements for two of the three selected financial documents while noting a modest decrease in the overall e-accessibility of financial documents on county websites. After reporting and analyzing the findings, research limitations are disclosed, and recommendations are offered to advance the state-of-practice and for further studies. This form of benchmarking may assist other local governments in the U.S. with improving their websites, while internationally this analysis supports developing countries with refining their e-government strategies by improving online information disclosure.

Keywords: E-government; e-availability; e-accessibility; financial documents; state-of-practice; transparency; accountability

1. Introduction

1.1 Background

The aftermath of the Great Recession has increased concern among stakeholders regarding financial issues at all governmental levels, including at the county level. These stakeholders include, but are not limited to, citizens, vendors, municipal bond investors, managers, elected policymakers, employees, academic researchers, and the news media. The obtainability of essential financial information provides the necessary means for evaluating operational performance and fiscal conditions of county governments. Hence, the e-availability (EAV) and e-accessibility (EAC) of county financial documents are salient features of e-government, as these documents provide a cost-effective medium for disclosure of pertinent financial information.

The Internet has unleashed mediating technology that can be used to generate and to distribute government information efficiently (Baker, 2009; Baker and Rohm, 2013; Roman and Miller, 2013). This efficiency provides an opportunity "to create a more transparent and connected democracy" (Knight Commission, 2009: XIII). While some evidence suggests potentially undesirable effects associated with information transparency (Bannister and Connolly, 2011), such information availability serves as a staple of a respectable government (Harrison and Sayogo, 2014; McMurray, 2013), and may foster political efficacy as well as influence political participation (Lee and Huang, 2014). The EAV and EAC of online government data is correlated with positive attitudes towards governmental transparency and accountability, and increases the trust constituents have with the government (Belanche, Casaló, and Guinalíu, 2012; Welch, Hinnant, and Moon, 2005). The citizens who evaluate local government favorably with regards to sharing information tend to be more satisfied with other parts of civic life (Lee and Huang, 2014; Miori and Russo, 2011; Mousa, 2013; Rainie, Purcell, Siesfeld, and Patel, 2011). When citizens feel empowered with reliable information, they are more likely to engage with

Reference this paper as Baker D and Chin R "E-Availability and E-Accessibility of Financial Documents: A Cross-State Examination of U.S. County Websites" *The Electronic Journal of e-Government Volume 14 Issue 1 2016* (pp 73-86), available online at www.ejeg.com

local government operations in a satisfying way (Yavuz and Welch, 2014). Those who are satisfied and content with their local government's effort to promote transparency tend to have a more positive feeling towards the performance of local institutions.

1.2 Context

Stakeholders seek to monitor and constrain public agency spending through attentiveness and accountability. The oversight of limited financial resources compels public vigilance and fiscal transparency (Mikesell, 2014); however, usability problems continue to plague many governmental websites (Huang and Benyoucef, 2014), including those related to the EAV and EAC of financial documents.

Normatively, transparency is one of the main principles of an open and transparent government (Linders and Wilson, 2011), and transparency ranks as a stakeholder-centric public service value (Chatfield, 2009; Etzioni, 2010; Monlina and McKeown, 2012; Park and Blenkinsopp, 2011). While the concept is revered as a public service virtue (Heald, 2012), the concurrence on a definition for *transparency* is contentious and elusive (Florini, 2007). This study operationalizes transparency as the availability (or disclosure) and accessibility of information (Wijnhoven, Ehrenhard, and Kuhn, 2015) by an organization that enables stakeholders to assess the organization's financial performance (Grimmelikhuijsen and Welch, 2012; Heald, 2006). EAV and EAC make information visible to stakeholders (Monlina and McKeown, 2012) and therefore allow citizens to scrutinize their government. The use of government websites is a core feature of contemporary governmental transparency (Grimmelikhuijsen, Porumbescu, Hong, and Im, 2013) with the potential to deter government corruption (Hood, 2001).

Transparency is also a prerequisite for public accountability (Bovens, 2007; Hood, 2001), in that it clarifies to stakeholders "who is responsible for what" (Norris, Bennett, and Entman, 2001: 102). "Democratic accountability requires governments to increase transparency, disclosing more information to citizens, hence promoting public expenditure scrutiny and preventing corruption and wasting of public resources" (Lourenço, Moura e Sá, Jorge, and Pattaro, 2013: 280). Public agencies must demonstrate they are carrying out their constituency's preferences (Page, 2006) or risk an adverse reaction.

1.3 Review of Existing Studies on EAV and EAC of Local Government Financial Documents

The literature review identifies six existing studies of EAV and EAC of local government financial documents, four of which cover cities, another of which reviews both cities and counties, and one of which examines only counties. The two studies of cities focus on municipalities beyond U.S. borders. Laswad, Fisher, and Oyelere (2005) find that leverage (ability to borrow), municipal wealth, press visibility, and council type are associated with EAV and EAC of financial documents in New Zealand, while Perez et al. (2008) examine Spanish municipalities and concluded that cities are motivated to reduce public financing costs through EAV and EAC of financial documents through websites. The two studies posit that better transparency through websites improves stakeholders' confidence in the performance of public agencies.

Groff and Pitman (2004) analyzed the EAV and EAC of financial documents on the websites of the 100 most populous U.S. cities. They scrutinized the EAV and EAC of city budgets, comprehensive annual financial reports (CAFRs), and summaries of those documents relative to the population size. They found that population size influences the posting of financial documents on city websites. Styles and Tennyson (2007) reviewed the EAV and EAC of financial documents from 300 U.S. cities, and concluded that cities use the Internet effectively to promote transparency and accountability. Their study finds, among other factors, that financial documents are more available and accessible in the more populous cities. Yusuf et al (2013) focused on "*popular financial reporting"* and surveyed both U.S. cities and counties. Popular financial reports refer to simplified versions of more legally regulated reports (GFOA, 2015). Their research found that 75% of large cities and counties provide some form of popular financial reports on their respective websites, and those documents attempt to improve transparency and accountability.

There is only one study that investigates the EAV and EAC of the 100 most populous counties (Baker and Rohm, 2013). The authors established an earlier and smaller baseline than the current analysis and included comparisons with the 100 most populous cities in the Groff and Pitman (2004) study. The current study replicates the Baker and Rohm research and expands knowledge and comprehension about the EAV and EAC in counties. This study provides a more current and updated inquiry, examines more county websites, and

covers additional states that previous studies have omitted. This research also provides a limited comparison with 33 of the Baker and Rohm counties which were studied four years earlier.

1.4 Contribution

The aim of this comprehensive study is to permit a broader foundation from which to advance recommendations to improve the current state-of-practice. This review provides the most current and broadest examination of the EAV and EAC of county financial documents to date. Contrary to other studies (Groff and Pitman, 2004; Baker and Rohm, 2013), this research considers various population sizes rather than exclusively focusing on the most populous local governments. In the U.S., this form of benchmarking assists and informs other local governments on methods of improving their websites, while internationally, the analysis supports developing countries in refining their e-government strategies by responding to the need for critique methodologies that assess online information disclosure (Lourenço et al, 2013).

To begin, we review the Government Finance Officers Association (GFOA) best practices pertaining to the posting of financial documents on local government websites. The counties are then introduced and critical reporting elements are characterized, and the research design explained. Finally, we provide the findings concerning county websites, and contemplate the stakeholder implications, study limitations, contributions to the state-of-practice, and ideas for future research.

2. Review of Local Government Financial Documents

2.1 Local Government Financial Documents on Websites

Financial documents provide fiscal disclosure about local governments, while e-government websites supply attractive advantages as a reporting medium (Baker, 2006; Baker and Rohm, 2013; Eyob, 2004; Perez, Bolivar, and Hernandez, 2008; Perez, Hernandez, and Bolivar, 2005; Roman and Miller, 2013). These websites provide interested users a fairly inexpensive method to review essential documents at the user's convenience. There are many documents local institutions may disclose to interested individuals, but the best practices guidelines recommend posting of budgets, comprehensive annual financial reports (CAFRs), and audits (GFOA, 2015).

The GFOA promotes public financial management by developing fiscal strategies, policies, and best practices for local government institutions. In particular, the GFOA also evaluates the benefits of posting local government financial documents, including transparency, accountability, and user friendliness, to local government stakeholders (GFOA, 2015). Table 1 provides a summary of the nine GFOA best practices that support provisions for EAV and EAC of financial documents.

The best practice summaries contribute to the evolving interest in posting local government financial documents. An examination of the best practices entitled "Presenting Official Financial Documents on Your Government's Website" is especially germane. This GFOA (2015) practice, adopted in 2009, urges the timely Internet posting of governmental financial documents to demonstrate transparency and accountability. The benefits of website presentation include: (1) communicating through Internet availability; (2) serving the widest possible audience without charge; (3) increasing interaction avenues; (4) facilitating data analysis by users; (5) providing a one-stop venue for financial documents[1]; (6) economizing on document dissemination costs; and (7) broadening the scope of information through hyperlinks.

2.2 Counties

The state governments are divided geographically into 3,066 county regions, with 48 states having county governments (National Association of Counties [NACO], 2014). Counties fill a broad and critical public service delivery role across most of the U.S., partially supported in part by public debt financing. The NACO estimates that county governments receive over $482 billion in revenue (2014) and the U.S. Census Bureau (2007) calculates that short- and long-term debt outstanding for counties is approximately $262 billion. The large size of the numbers underscores stakeholder interest in the EAV and EAC of financial documents through county websites. Consequently, NACO advocates the use of county websites as an effective communications channel (NACO, 2013), but only one exclusively county-based review of county postings exists (Baker and Rohm, 2013).

Table 1: GFOA Best Practices Related to the EAV and EAC of Financial Documents

Year	Best Practice Title	Summary of Recommendation
2004	Using websites to improve access to budget documents and financial reports	Posting of budgets and CAFRs on government websites.
2006	Preparing popular reports	Post popular reports covering CAFRs designed for those requiring only an overview of a public agency's financial condition.
2008	Improving the timeliness of financial reports	Improve the timeliness of financial reports to inform decision making.
2009	Presenting official financial documents on your government's website	Demonstrate transparency and accountability through availability and accessibility of financial documents on your governmental website.
2010	Using a website for disclosure	Use a website to disseminate information to the municipal securities markets regarding debt, financial condition, and related information.
2010	Preparing an effective summary plan description for retirement systems	Prepare and post a retirement system plan description on government websites.
2010	Understanding your continuing disclosure responsibilities	Adopt a continuing disclosure policy including voluntary financial information that is readily available to stakeholders if your jurisdiction is pursuing a debt management program.
2010	Maintaining an investor relations program	Provide full and comprehensive disclosure including annual budgets, CAFRs, and financial information sent to governing bodies.
2014	Communicating capital improvement strategies	Develop communication plans using multiple methods, including a website.

Source: Government Finance Officers Association at http://www.gfoa.org/ Retrieved July 16, 2015.

2.3 Financial Documents for Counties

The GFOA recommends posting the budget to a public agency's website because they convey critical financial information about the county, identifying revenues, appropriations, planned services, staffing, operational programming, and capital outlays. The county budgets also trace year-to-year changes, community priorities, performance measures, and spotlights troublesome fiscal issues. The budget presents policy perspective with a long-term viewpoint, link resources to organizational objectives, and communicates the service vision to stakeholders (GFOA, 2015).

Municipal bond investors are not only concerned with initial disclosure when public agencies seek bond financing, but they also demand ongoing disclosure to monitor the security of their investments, which depends on timely financial information. As a consequence, the U.S. Securities and Exchange Commission (SEC) requires counties, as municipal securities issuers, to furnish financial information (GFOA, 2015). The GFOA recommends that all state and local governments publish a CAFR to meet fiscal reporting responsibilities. The GFOA urges local institutions to issue the report within six months of the fiscal yearend and allow the CAFRs to be available on their websites.

Audit standards for the spending of federal funds by sub-national governments fall under the U.S. Office of Management and Budget, Circular A-133 (U.S. Office of Management and Budget, 2014). This covers counties that function as service agents for certain federal services, and counties that are receiving federal funds of $500,000 or more in a year are required to have a *single county audit* (SCA), which encompasses financial reports and federal awards. The SCA findings may be embedded in a jurisdiction's CAFR, but stakeholders look for these audits independent of a county's CAFR (Baker and Rohm, 2013). The SCA is not directly identified by the GFOA for website display; however, the audit provides stakeholders with essential information regarding internal controls and financial accuracy for a given county. The SCA is in the class of documents that the GFOA encourages for website posting. The Baker and Rohm study (2013) included reviews of SCAs, while the Groff and Pitman analysis (2004) did not address audit reports. In this study, we provide a report on whether SCAs are available and their accessibility independent of the CAFR.

3. Research Design

3.1 Content Analysis Methodology of County Websites

This research utilized content analysis to study the EAV and EAC of financial documents on websites as established by previous researchers (Baker, 2006; Baker, 2009; Baker and Rohm, 2013; Groff and Pitman, 2004). Content analysis examines *manifest content* in such studies, and this relates to what is visibly discernible (Babbie, 2013). The investigators developed a coding protocol for measurement, and the reviewing and reporting of the results will interprets patterns, trends, and themes reflective of the data (Baker, 2009).

There are two principal advantages to utilizing content analysis for website-focused research. First, this technique structures a methodology for quantifying the website contents and interpretive analysis, therefore permitting a systematic scrutiny for making inferences (Chambliss and Schutt, 2012; McNabb, 2013). Second, content analysis has the advantage of being unobtrusive (Babbie, 2013). The observation has no effects on the subject of analysis, hence the researchers are able to experience the usability of a county website as a stakeholder would while reviewing the available posted financial documents.

Conceptually, the *EAV* of a financial document is the dichotomous observation of whether a website visit locates the document of interest. Website visits determine the EAV of three current fiscal documents, and timeliness is established by the publication dates. All website visits occurred during July and August 2014 and the reporting parameters of the financial documents are specified in Table 2. Financial documents that were outside of the established Table 2 date parameters are not included in the study.

Table 2: Timeliness for Financial Documents and Research Designations

Timeliness for Financial Documents	Designation
1. 2014-2015 Proposed Budget	Budget
2 June 30, 2013, CAFR	CAFR
3. June 30, 2013 Single County Audit	SCA

3.2 Research Design

The research design expanded on previous work and contributes to a broader descriptive baseline of financial documents that are posted on county websites. This analysis sufficiently replicated the Baker and Rohm (2013) study to make qualified, general comparisons between 33 of the 100 most populous counties that were studied earlier and the 237 current stratified samples. The earlier Baker and Rohm study's data collection took place in April and May 2010, which was four years earlier than the evaluation conducted by the present research.

The unit of analysis was the individual county websites from the 237 stratified samples. Data were collected through online visits that reviewed manifest content of the individual county websites. First, EAV of financial documents were recorded dichotomously, indicating whether the documents were available or omitted from the government website. Second, the number of navigational clicks from a website's home page to a document operationally established the EAC. Baker and Rohm (2013) calculated the mean distance (number of clicks) between budget, CAFR, and SCA documents to determine EAC and whether certain financial disclosures are favored over others. This study is enriched beyond the Baker and Rohm effort by considering a relatively new accessibility feature referred to as *Quick Links* (QLs). The QLs feature is conceptually and operationally defined in the next section. The data collection is summarized through tables that report on the EAV and EAC of financial documents among the 237 counties. There is also a comparison made between the relative changes of EAV and EAC among the 33 counties from 2010 to 2014.

3.3 Sampling for the Study Population

The process of implementing systematic sampling at standard intervals provides an appropriate resource saving strategy (Särndal, Swensson, and Wretman, 2003) to glean data regarding the posting patterns of county websites. This study used 2010 population data reported by NACO (2014) in July 2014 for selecting the stratified samples. Using systematic sampling, starting with the most populous county to the least populous county, five counties were selected from each state at standard intervals. Where a state has less than five

counties (i.e. Delaware and Hawaii) all counties were counted. Where the number of counties within a state is not divisible by five, the counties selected were at standard intervals, rounded to the nearest whole number, commencing with the most populous county.[2]

The use of systematic sampling is designed to provide a more balanced view on the state of EAV and EAC of financial documents across a more extensive representation of counties in the U.S. The implementation of systematic sampling in the research design was appropriate due to the heterogeneity of U.S. counties. A systematic sample at standard intervals was used for three reasons. First, it provided a wider range of websites compared to the previous Baker and Rohm (2013) study. This established a much broader county baseline of the EAV and EAC of county financial documents. Second, this method permitted aggregation of segments of the study population for analysis. In this study, we divided the 237 county websites into three tiers of 79 websites each. As a result, the data generated an impression of the higher population counties (ranked 1-79) and labeled "largest counties." Similarly, the mid-tier population counties (ranked 80-158) are called "medium counties" while the lower tier population counties (ranked 158-237) are considered the "smallest counties." The population ranges in these three tiers are displayed in Table 3. Finally, systematic sampling ensured the relative comparison groups were evenly disbursed and eliminated the biases caused by clustering when using random sampling.

Table 3: Range of County Population Groupings (*N*= 237)

Groupings	Most Populous Within Group	Least Populous Within Group
Largest (*N*= 79)	Los Angeles, CA 9,818,605	Fond du Lac, WI 101,633
Medium (*N*= 79)	Tompkins, NY 101,564	Fayette, TX 24,554
Smallest (*N*= 79)	Lamoille, VT 24,475	Lake and Peninsula, AK 1,631

3.4 EAV and EAC Comparisons Over Time

A secondary objective of this research was to make EAV and EAC change comparisons, albeit limited, over time. The systematic sampling methodology permitted limited comparisons with data collected on the "largest" counties from the Baker and Rohm (2013) study four years earlier. The current study covers 33 counties in its 79 largest counties grouping which also were visited in the Baker and Rohm study. The counties visited in both studies are identified in the Appendix.

3.5 EAC of Financial Documents for Counties

The navigational distance between a website's home page and the user's page of interest measures the EAC of a financial document by the most direct route (Baker and Rohm, 2013). This includes the navigational features of (1) search, (2) sitemap, and (3) QLs. According to Baker and Rohm (2013), a *search* feature refers to a content locator and may be operationally defined as a specific site content locator. A *sitemap* conceptually equates to a simplified website map and is operationalized as a simplified website map for the novice user. Since the Baker and Rohm study, *QLs* are increasing in popularity with website designs. Conceptually, they are navigational routes on the website to provide expeditious access to popular information. Operationally, QLs offer novice users the ability to quickly navigate information that is frequently requested on the website. Hence, the number of clicks from the home page to the desired content operationalizes EAC through a single accessibility measure.

3.6 Data Collection Protocol

A data collection process and codebook was developed for recording data from county websites identified through the previously described methodology. The data collection instructions were compiled to train the second investigator and inter-rater reliability was maintained by anomaly referral to the principal investigator (PI) for resolution. Additionally, the PI reviewed all data collected and randomly revisited a minimum of one county website per each state for consistency with the guidelines. In total, the PI revisited 31% of the websites, checking the data worksheets for accuracy.

4. Results of the Cross-State Review

This study conducted Chi-square tests to determine the relationship between the variables in Tables 4, 5, and 6. In addition to the Chi-square tests, the value of Cramér's V was calculated to measure the strength of the relationship between the variables.

4.1 The EAV of Financial Documents

The majority of counties make at least one of the three essential financial documents available on their website. Table 4 reveals that 127, or 53.6%, of the websites visited posted at least one financial document while 110, or 46.4%, did not provide any financial documents at all. Among financial documents posted, current budgets were provided most frequently (47.6%), followed by CAFRs (34.2%), and then SCAs (17.3%). Ideally, to maximize transparency of local government, counties would make the postings of these financial documents a priority. However, the budget, CAFR, and SCAs were available together only 11.8% of the time on the websites examined. The budgets and CAFR postings were available together only on 17.3% of the websites.

While examining the research based on the population size of the counties, the largest counties were found to be more attentive to the EAV and EAC of these pertinent financial documents. The frequency of posting all three financial documents on the larger counties' websites was 31.6%; the budget and CAFR were posted together occurred 30.4% of the time, and the budget and SCA were posted together 5.1% of the time. The results of this study are consistent with earlier studies of cities and counties that found larger counties disclose budgets and CAFRs more frequently than less populated counties (Baker and Rohm, 2013; Groff and Pitman, 2004; Syles and Tennyson, 2007).

In this research, medium counties tended to post the budget with a frequency rate of 46.8%, almost as frequently as the largest counties at 47.6%. CAFRs are posted at the rate of 25.3% with SCAs trailing at 7.6%. The smallest counties post budgets the most frequently of all the financial documents at a rate of 19.0%. SCA and CAFR postings follow with rates of 6.3%. The smallest county posting-frequency bucks the largest and medium frequency of budget, CAFR, and SCA. It is concerning that the smallest counties post no financial documents 77.2% of the time.

Table 4 examined the relationship between the county size and the EAV of financial documents. There is a statistically significant relationship between EAV of financial documents and county size because "Pr" is less than 0.05 (95% confidence) with a Pearson Chi-square of 102.2845 with 14 degrees of freedom. The Cramér's V is 0.4645, indicating a moderate relationship.

Table 4: EAV of Financial Documents by Counties

Financial Document Types	**Total 237**	**Largest 79**	**Medium 79**	**Smallest 79**
Budget, CAFR, & SCA	28(11.8%)	25(31.6%)	3 (3.8%)	0 (0%)
Budget & CAFR-only	41 (17.3%)	24 (30.4%)	14 (17.7%)	3 (3.8%)
Budget & SCA-only	10 (4.2%)	4 (5.1%)	2 (2.5%)	4 (5.1%)
CAFR & SCA-only	1 (0.4%)	1 (1.3%)	0 (0%)	0 (0%)
Budget-only	34 (14.3%)	8 (10.1%)	18 (22.8%)	8 (10.1%)
CAFR-only	11 (4.6%)	6 (7.6%)	3 (3.8%)	2 (2.5%)
SCA only	2 (0.8%)	0 (0.0)	1 (1.3%)	1 (1.3%)
No financial documents posted	110 (46.4%)	11 (13.9%)	38 (48.1%)	61 (77.2%)

Pearson Chi-square (14) =102.2845 **Pr** <0.001 **Cramér's V**= 0.4645

*Some websites disclose non-current budgets, CAFRs, and SCAs. Stale-dated disclosures are not counted.

4.2 Navigational Aids and EAC for Financial Documents

Since the ease of use or user friendliness of a website is an important component of promoting transparency, we also reviewed the website navigational features associated with the EAV and EAC of financial documents. Similar to the Baker and Rohm (2013) analysis, budgets, CAFRs, and SCAs are universally supported by portable document formatting (PDF), yet, search, sitemaps, and QLs are used relatively infrequently. The search assistance feature is available more commonly than other navigational assistance, followed by sitemaps, and

lastly, QLs. All three navigational aids focus predominantly on the budget, followed by the CAFR, and then the SCA.

Table 5 reports the frequency of search, sitemap, and QLs as navigational aids for locating the budgets, CAFRs, and SCAs. The budgets are favored once again with the search feature, which was available 37.9% of the time. The sitemap and QLs are available 15.6% and 4.6% of the time, respectively. The search feature in 26.2% of the instances supports the CAFRs, while sitemap follows at 25%, and CAFR at 2.5%. SCAs are poorly supported by the search function (14.3%) and sitemap (5.1%). There was only one county that provided QLs to assist the user with locating the SCA (0.4%).

The largest counties are more likely to supply navigational aids than the medium and smallest counties. This ranges from twice to four times as likely for search on budgets. On the CAFRs, the search feature is available on the largest counties' websites over three times as frequently. The smallest counties trail substantially behind the largest and medium counties on the availability of sitemaps. All counties use QLs relatively rarely to support user accessibility to CAFRs. While the largest counties use the search feature only 31.6% of the time for SCAs, the medium and smallest counties rarely use the search feature for SCAs, 6.3% and 5.1% of the time, correspondingly. The largest counties provide the sitemap feature occasionally, at 11.4% of the time. The findings stand in stark contrast with the sitemap assistance in medium and small counties, which are at 3.8% and 0% respectively. There was only one county, among the largest counties, that uses QLs for accessing SCAs.

Table 5 analyzed the relationship between county size and the ability to locate financial documents using search, sitemap, and quick links navigational tools. All the results indicate a statistically significant relationship. For the budget, the Pearson Chi-square is 58.5450 with 12 degrees of freedom. The Cramér's V is 0.3514, suggesting a moderate relationship. The CAFR has a Pearson Chi-square of 77.6431 with 10 degrees of freedom. The Cramér's V is 0.4047, suggesting a moderate relationship. The SCA has a Pearson Chi-square of 33.1296 with 8 degrees of freedom. The Cramér's V is 0.2644, indicating a moderately weak relationship.

Table 5: Frequency of Search, Sitemap, and Quick Links Navigational Aids for the Budget, CAFR, and Single Audit

Financial Document Types		Total 237	Largest 79	Medium 79	Smallest 79
Budget	Search	90 (37.9%)	52(65.8%)	26(32.9%)	12 (15.2%)
	Sitemap	37 (15.6%)	17 (21.5 %)	17 (21.5 %)	3 (3.8%)
	QLs	11 (4.6%)	6 (7.6 %)	4 (5.1%)	1 (1.3%)
Pearson Chi-square (12) =58.5450		**Pr** < 0.001	**Cramér's V**= 0.3514		
CAFR	Search	62 (26.2%)	45 (56.9%)	13 (16.5%)	4 (5.1%)
	Sitemap	25 (25%)	12 (15.2%)	12 (15.2%)	1 (1.3%)
	QLs	6 (2.5%)	4 (5.1%)	1 (1.3%)	1 (1.3%)
Pearson Chi-square (10) =77.6431		**Pr** < 0.001	**Cramér's V**= 0.4047		
SCA	Search	34 (14.3%)	25 (31.6%)	5 (6.3%)	4 (5.1%)
	Sitemap	12 (5.1%)	9 (11.4%)	3 (3.8%)	0 (0%)
	QLs	1 (0.4%)	1 (1.3%)	0 (0%)	0 (0%)
Pearson Chi-square (8) =33.1296		**Pr** < 0.001	**Cramér's V**= 0.2644		

As mentioned before, the EAC of the budgets, CAFRs, and SCAs is pertinent for local governments. The process of promoting transparency and accountability with local governments requires the ability for stakeholders to readily access financial records. The distance between a jurisdiction's homepage and the document measures the relative accessibility, as established by previous studies (Baker and Rohm, 2013; Groff and Pitman, 2004). Consequently, the page counts (navigational clicks) from a home page via the most direct route to a document is tracked in this study. A click of "1" represents a direct line from the home page or a direct link from a navigational aid (e.g., sitemap) (Baker and Rohm, 2013). The clicks serve as the unit of measure for the webpages antecedent to a financial document.

Table 6 notes the EAC from the home page to the budgets, CAFRs, and SCAs where posted. All posted budgets may be reached within six clicks while 89 (76.1% of those posted) are accessible within three clicks or less. All of the disclosed CAFRs are accessible within a slightly higher count of seven clicks, while 55 (67.9% of those disclosed) can be accessed within the three clicks benchmark. Like budgets, all 41 SCAs are accessible within six clicks, while twenty-three (56.1% of those accessible) achieve the three-click benchmark.

Table 6 observed the relationship between the size of the county with the number of clicks from the homepage to the financial documents. The results were all statistically significant and indicate a moderate relationship. The budget had a Pearson Chi-square of 74.2452 with 12 degrees of freedom. The Cramér's V is 0.3958. The CAFR has a Pearson Chi-square of 88.9466 with 14 degrees of freedom. The Cramér's V is 0.4332. The SCA has a Chi-square of 44.6577 with 12 degrees of freedom. The Cramér's V is 0.3069.

Table 6 Web Pages Preceding Financial Documents from the Homepage

Financial Document Type	Clicks	Total	Largest	Medium	Smallest
Budget	1	10	1	6	3
(*N*=113)	2	33	15	12	6
	3	43	30	7	6
	4	19	10	9	0
	5	7	4	3	0
	6	1	1	0	0
Pearson Chi-square (12) = 74.2452		**Pr** < 0.001		**Cramér's V**= 0.3958	
CAFR	1	1	0	1	0
(*N*=81)	2	16	9	6	1
	3	38	26	8	4
	4	14	9	5	0
	5	9	9	0	0
	6	2	2	0	0
	7	1	1	0	0
Pearson Chi-square (14) = 88.9466		**Pr** < 0.001		**Cramér's V**= 0.4332	
SCA	1	1	0	1	0
(*N*=41)	2	6	4	0	2
	3	16	11	2	3
	4	10	7	3	0
	5	7	7	0	0
	6	1	1	0	0
Pearson Chi-square (12) = 44.6577		**Pr** < 0.001		**Cramér's V**= 0.3069	

Table 7 provides an EAC analysis of the county websites that were examined, demonstrating our findings that budgets are the most accessible financial document, at just 2.85 mean clicks from the homepage; this is 15.8% more accessible than CAFRs, at 3.30 mean clicks, and 21.4% more accessible than SCAs, at 3.46 mean clicks. Further, the mean web pages preceding the financial documents from all counties is 2.85, or just under the three clicks. However, when the documents are available in small and medium counties, they are available quite readily with a mean of the medium (2.76) for medium sized counties, and a mean of 2.2 for the smallest counties, which is lower than both the largest (3.07) counties and the mean total of all counties (2.85).

Table 7 Mean Clicks of Web Pages Preceding Financial Documents from the Homepage

Financial Document Type	Mean total	Mean largest	Mean medium	Mean smallest
Budget	2.85 (*N* = 113)	3.07 (*N* = 61)	2.76 (*N* = 37)	2.2 (*N* = 15)
CAFR	3.30 (*N* = 81)	3.5 (*N* = 56)	2.85 (*N* = 20)	2.8 (*N* = 5)
SCA	3.46 (*N* = 41)	3.67 (*N* = 30)	3.17 (*N* = 6)	2.6 (*N* = 5)

4.3 EAV and EAC Changes Over Time

Our research also seeks to monitor accessibility of financial documents over time. Thus, we recorded the difference between the data for the 33 counties captured in both the Baker and Rohm (2013) and the current study. The Appendix identifies those counties that are among the most populous 100 counties from the earlier study and revisited four years later under the current study's 79 largest grouping. This allows reporting changes in EAV and EAC of financial documents in Table 8. In summary, budget EAV remains the same over the four-year gap while CAFR EAV has increased by 71% and SCAs by 90%.

Financial Document	Baker and Rohm	Current Study	Difference
Budget	29	29	0 (0%)
CAFR	17	29	+12 (71%)
SCA	10	19	+9 (90%)

Table 8 Baker and Rohm (2013) Financial Document EAV Comparisons to the Current Analysis (*N* = 33)

Table 9 compares EAC only where there is data for the 33 counties covered in both studies. The EAC of financial documents based on the mean click analysis has deteriorated between the two data collection periods. The importance of the financial document postings has remained the same between the two studies where budgets are given EAC priority. The CAFR and SCA remain in the same relative priority, but they have become less accessible to stakeholders with a slight accessibility decrease from 10.8% to 13.3% depending on the document desired.

Table 9 Baker and Rohm (2013) Mean Click Comparisons to the Current Analysis (*N*= 33)

Financial Document	Baker and Rohm	Current Study	Difference
Budget	3.0 (*N* = 29)	3.4 (*N* = 29)	+0.4 (+13.3%)
CAFR	3.5 (*N* = 17)	3.9 (*N* = 29)	+0.4 (+11.4%)
SCA	3.7 (*N* = 11)	4.1 (*N* = 17)	+0.4 (+10.8%)

5. Discussion

The intuitive expectation is that as website best practices evolve, the financial documents that are posted would become more accessible. Instead, the county financial documents maintain the approximate same distance from the home page as measured by mean clicks with a slight accessibility decrease. There are at least three possibilities for these results. First, assuming that counties understand the benefits of EAV and EAC of financial documents to stakeholders, public officials are insensitive to these user issues. Second, counties may be making more information available on their websites without periodic redesigning of the website to ensure the maintenance or improvement of accessibility of existing content, including financial documents. Third, counties may be intentionally placing a lower priority on the standalone website posting of SCAs since it is permissible to incorporate them within the CAFR.

The improvement of transparency and accountability are major benefits of posting financial documents on county websites. The emphasis on counties merits further study to encourage the advancement of EAV and EAC of financial documents, because further analysis gives empirical perspective to the differences between counties by relative population groupings. Further, making comparisons with the Baker and Rohm (2013) earlier county financial document research allows a view on the comparative progress of accessibility over a four-year span. One perspective is that the majority of counties (53.6%) post at least one essential financial document on their website, but if said differently, almost half of the counties reviewed (46.4%) fail to post at least one of the three essential financial documents on their websites, and disappointingly, this represents a lost opportunity to increase transparency and accountability through county websites.

The results of this sampling analysis suggest that all counties, regardless of population size, need to be more attentive to improving the EAV and EAC of financial documents. The citizens who employ the many public servants have the desire to be informed of the current financial and budgetary status of their counties. The county financial documents provide critical overviews on public service issues, liquidity, financial solvency, employee compensation, and pensions that seize media attention (Baker and Rohm, 2013). The lack of attentiveness and responsiveness to the desire of the constituents with regards to these critical documents presents a risk of losing an important method for promoting transparency and accountability among local governments.

Researchers interested in county governmental transparency, accountability, and the advancement of e-government are required to periodically evaluate the usability of county websites. Proactive website evaluation could help identify areas needing substantial improvements, such as website usability or user-friendliness for stakeholders. This can, in turn, lower the sense of distrust and cynicism some may have towards county governments. This research offers external data for county managers and elected policymakers to spur greater efforts to ensure the EAV and EAC of county financial documents.

6. Conclusions

This research advances the study of the EAV and EAC of financial documents and substantially adds to the knowledge of U.S. counties, especially since only one previous study considered counties exclusively. Moreover, the breadth of the research dramatically expands our foundational comprehension of the state-of-practice by examining and grouping the 237 counties in the U.S. by relative population size across the 48 states with county governments.

6.1 Limitations and Future Directions

The research design captured a larger and broader sample of county websites than the previous county-focused research. This study analyzed 237 counties, or approximately 7.7% of the counties in the U.S. using systematic sampling. However, this methodology does not preclude inadvertent sampling bias, which could possibly influence external validity. The methodology permits making distinctions among the largest, medium, and smallest counties as defined by the study. Nevertheless, the sample size is limited and a larger sample size may extract further subtleties among the varied county population groupings with even greater reliability.

Triangulating the EAV and EAC analyses with surveys from (1) county managers, and (2) elected policymakers could be revealing. Earlier studies established content analysis as the methodology of testing the usability of the EAV and EAC of local government websites, but content analysis does not disclose or explain the considerations of county managers and elected policymakers concerning these issues. Such additional insights from county government leaders may enable stakeholders to influence future content availability and design features that affect relative accessibility of government websites.

Research regarding EAV and EAC of financial documents from local governments tends to scrutinize more populous jurisdictions, while relatively smaller jurisdictions are passed over. Future research should examine the issues of EAV and EAC in smaller jurisdictions as well.

More broadly, research on the EAV and EAC emerges as a topic where existing approaches may not suffice and this topic could benefit from further quantitative analysis. The purpose of conducting quantitative and statistical analyses is to provide an overarching evaluation of factors that may affect the underlying effectiveness and inclusivity of the EAV and EAC of financial documents. Even though this research provides a good indicator, the findings did not identify the factors that may contribute to why some counties are better at posting as compared to others. A panel regression analysis could determine what, if any associations exist and could further broaden our knowledge. A regression analysis might examine, for example, geographic location of the counties, unemployment rates, minimum wage rates, number of county employees, incomes per capita, educational levels of the residents, and the racial and gender composition of the counties. These or other variables could provide a more encompassing overview and identify the similarities between counties that do or do not promote the EAV and EAC of financial documents.

There is a possibility that some counties may not have the necessary resources to improve the postings of pertinent financial documents for stakeholders. For example, some counties may have a weak economic base because their region has residents of low socio-economic status. Other counties may have more resources if the counties are located in a different region and have residents of higher socio-economic status. Identifying factors that correlate with increased EAV and EAC may assist public officials with effective policy design and implementation.

6.2 Recommendations

Counties routinely supply intra-document navigational support for the financial documents they post on governmental websites. However, user-friendly support features vary, namely search, sitemap, and QLs, and the differences in navigational support may reflect insensitivity on the part of county officials, or the lack of public demand for the EAV and EAC of financial documents in some communities. The democratic values of transparency and accountability nonetheless call for steadfast adherence to the EAV and EAC of essential financial documents through county websites. County budgets are the most accessible of financial documents among counties followed by CAFRs, and the least accessible are SCAs. This pattern of relative EAV and EAC of county financial documents parallels the pattern reported by prior studies, but the measured decrease in the EAC of financial documents over time is problematic. In comparing previous results to the current analysis, EAC

has eroded. This research has speculated about the possible reasons for this, but clearly further study needs to explore the trend.

The GFOA is a highly influential public financial management resource with national and even international salience. The GFOA currently promotes several "best practices" related to EAV and EAC. Based on the results from our findings, this leads to the following recommendations to the GFOA and public agencies for improving the current state-of-practice:

- Define *EAC of financial documents* on public agency websites as reachable within the shortest number of clicks from the homepage and no more than three clicks.
- Require the posting of SCAs as a separate document even if the SCAs are included within the CAFR.
- Require the posting of all audits on governmental websites.
- Modify best practices to include guidance on the importance of navigational aids to enhance EAV and EAC through multiple routes (e.g., search, sitemap, and QLs).
- Expand the award criteria for budgets and CAFRs to include an assessment of website EAV and EAC of these documents.

The incorporation of these recommendations into the existing GFOA best practices and similar organizations throughout the world would help public agencies, including counties, to improve the EAV and EAC of financial documents. This strategy would instrumentally assist public agencies, including counties, to improve transparency and accountability. In turn, this could enhance stakeholder trust and collaboration efforts to enrich benchmarking of the EAV and EAC of financial documents among public agencies.

Footnotes:

- Although portals are used to disclose documents for different entities at a single point (Lourenço and Serra, 2014), the GFOA recommends a one-stop venue by jurisdiction for financial documents as a best practice (GFOA, 2015). Regardless of the added value of some portals including multiple entities, our research unit of analysis is individual county websites. Hence, we examine whether financial documents for a particular county are available on a county's website.
- For example, in a state with 17 counties, the first, fourth, eighth, eleventh, and fifteenth counties would be selected [17 divided by 5 = 3.4 interval. Therefore, rounded calculations are derived as follows: first (1), fourth (1 + 3.4 = 4.4), eighth (4.4 + 3.4 = 7.8), eleventh (7.8 + 3.4 = 11.2), and fifteenth (11.2 + 3.4 = 14.6)].

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Appendix: 33 Counties Covered in Baker and Rohm (2013) study and the Current Study

County Name and State		
Los Angeles, CA	Hennepin, MN	Marion, IN
New York, NY	Fairfax, VA	San Francisco, CA
Cook, IL	Salt Lake UT	Suffolk, MA
Harris, TX	Fulton, GA	Multnomah, OR
Maricopa, AZ	St. Louis, MO	Jefferson, KY
Miami-Dade, FL	Montgomery, MD	Oklahoma, OK
Wayne, MI	Milwaukee, WI	Norfolk, MA
King, WA	Shelby, TN	Jefferson, AL
Clark, NV	Mecklenburg, NC	Monmouth, NJ
Philadelphia, PA	Honolulu, HI	Bernalillo, NM
Cuyahoga, OH	Bergen, NJ	El Paso, CO