Global Audit Information Network (GAIN)
Annual Benchmarking Study

Detailed Listing of Sub-Industries

- Advertising and Marketing
- Aerospace
- Airlines/Air Transportation
- Apparel
- Automotive Retail/Services
- Beverages
- Building Materials
- Business Services
- Central Banks
- Chemicals
- Commercial Banks
- Commercial Development
- Computer High-Tech
- Computer Peripherals
- Computer Software
- Computers, Office Equipment
- Credit Unions
- Defense
- Development Banks
- Distillers
- Distribution
- Diversified Financials
- Diversified Outsourcing Services
- Eating and Drinking Establishments
- Education - Hospital
- Education – Public
- Education – Private
- Education - System
- Electronics, Electronic Equipment
- Energy
- Entertainment
- Financial Data Services
- Food and Drug Stores
- Food Consumer Products
- Food Production
- Food Services
- Forest and Paper Products
- Fortune 50
- Fortune 100
- Fortune 500
- Furniture
- Gaming / Lotteries
- General Merchandisers
- Global 2000
- Global Manufacturing
- Government: City
- Government: County
- Government: Local
- Government: State
- Government: Federal
- Government: Provincial
- Health Care: Insurance and Managed Care
- Health Care: Medical Facilities
- Health Care: Pharmacy and Other Services
- Health Insurance
- Home Equipment and Furnishings
- Homebuilders
- Hospitality: Hotels & Resorts
- Household and Personal Products
- Industrial and Farm Equipment
- Information Technology Services
- Insurance, Life and Health (Mutual)
- Insurance: Life, Health (Stock)
- Insurance: Property & Casualty (Mutual)
- Insurance: Property & Casualty (Stock)
- Internet Services and Retailing
- Land Transportation (Manufacturing and Services)
- Land Transportation (Manufacturing Only)
- Land Transportation (Services Only)
- Large Banks (Greater than $10B in assets or revenues)
- Large Financials (Greater than $10B in assets or revenues)
- Large Utilities (Greater than $10B in assets or revenues)
- Life Insurance
- Lumber / Wood products
- Mail, Package, and Freight Delivery
- Medical Products and Equipment
- Membership Organizations
- Metals
- Mining, Crude-oil Production
- Motor Vehicles and Parts
- Network and Other Communications Equipment

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Annual Benchmarking Study

Detailed Listing of Sub-Industries

- Non-Profit and Membership Organizations
- Oil and Gas Equipment, Services
- Packaging and Containers
- Payroll Services
- Petroleum Refining
- Pharmaceuticals
- Pipelines
- Postal Services
- Property Management
- Publishing and Printing
- Railroads
- Real Estate Banking/Lending
- Real Estate Brokerages
- Real Estate Investment Trust (REIT)
- REIT – Mortgage
- REIT – Office/Industrial
- REIT – Residential (Multi-Family)
- REIT – Shopping Centers
- Residential Development
- S&P 500
- Savings Institutions
- Scientific, Photographic, and Control Equipment
- Securities
- Semiconductors and Other Electronic Components
- Service Providers
- Small Manufacturing
- Specialty Retailers
- Telecommunications
- Temporary Help
- Tobacco
- Toys, Sporting Goods
- Transportation and Logistics
- Transportation Equipment
- Trucking and Truck Leasing
- US Banks < $5B in Assets
- US Banks $5B - $10B in Assets
- US Banks $10B - $25 in Assets
- US Banks > $25B Assets
- Utilities: Gas and Electric
- Waste Management
- Water Transportation
- Wholesalers, Diversified
- Wholesalers: Electronics and Office Equipment
- Wholesalers: Food and Grocery
- Wholesalers: Health Care

- <u>LOCATION SUB-GROUPS</u>
- Canadian Banks
- Canadian Government
- Dutch Financials
- Dutch Government
- Dutch Trade
- European Financial Services
- HOIA International Network
- German Public Utilities
- New South Wales Government
- Small Dutch Financials

- <u>ORGANIZATIONAL SUB-GROUPS</u>
- American Petroleum Institute (API)
- Association of College and University Auditors (ACUA)
- Department of Energy (DOE)
- Edison Electric Institute (EEI)
- Federal Home Loan Banks
- Federal Reserve
- G10 Central Banks
- Large Public Power Council