

Improve Transparency in Arkansas: Every Arkansas County Needs Fiscal Data Available On-Line

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Executive Summary

Governmental transparency at the most basic levels of government matters. A government is transparent to the extent that an ordinary person can quickly and easily obtain accurate and readily understandable information about what governments and government organizations said they were going to do, what they actually did, and what they say they will do in the future. Modern information technology promises to make governmental transparency more possible than ever. The idea of applying IT to government transparency has come to be called e-transparency. However, the greatest lapse of transparency exists at our most basic levels of government. This is unequivocally true in Arkansas. The benefits of increasing government e-transparency are real, significant, and widespread. The monetary and non-monetary costs are almost certain to be substantially less than the benefits. There is already a good foundation in place at the state level to make a transition to greater county government web presence smooth and affordable.

In democratic societies, elected officials have a responsibility to give voters sufficient information to allow them to evaluate the officials' governance. However, there are also practical benefits to governments and communities that increase transparency. Critically, transparency builds citizen trust because voters better understand government, and are better able to evaluate the personal costs and benefits of policies and projects, and learn from experience that their government "works" for their benefit. Voters also learn from experience that they can identify and correct mistaken or misguided policies when public costs grow larger than the public benefits. Transparency reduces corruption. Greater fiscal transparency makes it easier for voters, watchdogs, other government officers, and law enforcement to identify and end corruption.

After surveying each of Arkansas's county's web presence, there seems to be no consistent structure or consistent content to the websites. Many counties in Arkansas have no significant web presence at all. One-third of counties in Arkansas had no website for the county government in any form. Only a handful of the remaining counties had any fiscal and budgetary information available on their website. Furthermore, state law requires *only* that counties make the financial status of the county government public once a year; and each county is only required to make its records public in print in the newspaper with the largest circulation in the county. We estimate that no more than 11 percent of the voting public are likely to see the Annual Financial Report under Arkansas' current requirement.

The solution is to increase county-government web presence for every county in Arkansas, especially including government financial data, available to the public anytime, on demand. This information should be of a quality and structure so that it could be easily understood by anyone with a reasonable background in reading financial or business data. Finally, the information should be complete and be

inclusive of all areas of government responsible to the County Judge. A wonderful example of forward progress at the state level is *Transparency.Arkansas.gov*. A relevant and achievable goal would be for county information to be available in the same fashion as state government information.

As a first—and minimal—step, the state should require that county governments to contribute their Annual Financial Report and other financial data to a readily accessible location on the internet. The county financial website should be a part of the state's *Arkansas.gov* website. *Arkansas.gov* already has a separate webpage for each county. Since counties already generate Annual Financial Reports, there would be only a minimal burden placed on the county treasurer and county clerk. A county treasurer or county clerk would email her information to a single state government employee, who would consolidate the different counties' information and post it on the new website. This type of state-led, centralized information collecting and distributing system would minimize the financial burden on the smaller counties in Arkansas that may otherwise struggle to fund the creation and maintenance of a website at only a minor expense to the state. If one paid position were created at the state level, that person could maintain a website or webpages devoted to information gathered at the county level.

Web distribution of counties' Annual Financial Reports would be a significant step, but only the first step toward greater e-transparency. The amount, type, and level of information published on state-maintained websites would be decided upon by the Legislature, but at a minimum, it would be beneficial for this one location to house the following:

- approved annual county budgets
- monthly quorum court reports and minutes
- all ordinances & resolutions of the quorum court
- final tax settlements
- the Annual Financial Report
- "other" fund balances not reported by the County Treasurer

Increasing county government budgetary transparency is simply the right thing to do. In democratic societies, governments and everything they collect and control, belongs to the citizens. This is as true of fiscal information as it is anything else. Arkansas has an amazing opportunity to be a trailblazer and a leader; to become a national example of doing something good, and doing it right. Arkansas has the opportunity create a level of e-transparency unlike anywhere else. And Arkansans would be better off for it.

Introduction

Democratic government should be designed to carry out tasks based on the safety of people, the safety of property, and additional public works for the betterment of people. To help insure this outcome, voters have long desired greater accountability of governments, a more direct relationship between voters' wants and governments' actions, and a better understanding of how tax dollars are spent.

What citizens in a democratic society desire of their governments has come to be called "transparency." Governmental transparency is "openness about government structure and functions, fiscal policy intentions, public sector accounts, and projections" (Kopits, 2000, p. 2). More generally, governmental transparency is the ability of a private citizen to discover and understand what is happening inside a public organization (Piotrowski & Van Ryzin, 2007). A government is transparent to the extent that an

ordinary person can quickly and easily obtain accurate and readily understandable information about what governments and government organizations said they were going to do, what they actually did, and what they say they will do in the future.

Although this sentiment applies at all levels of government, there seems to be much more interest and progress at the national and state levels of government, with less at the county and local government. The attention to transparency at the Federal level is obvious from this January 21st, 2009, statement by President Obama:

“Government should be transparent. Transparency promotes accountability and provides information for citizens about what their Government is doing. Information maintained by the Federal Government is a national asset. My Administration will take appropriate action, consistent with law and policy, to disclose information rapidly in forms that the public can readily find and use. Executive departments and agencies should harness new technologies to put information about their operations and decisions online and readily available to the public. Executive departments and agencies should also solicit public feedback to identify information of greatest use to the public.”

Modern information technology promises to make governmental transparency more possible than ever. The idea of applying IT to government transparency has come to be called e-transparency. “There are two main branches of benefits to using ICTs [information and communication technologies]. The first branch is process benefits. This means using ICTs to reduce the costs of transparency, improve access to information, and create efficiency in processing. The second main branch of benefits governance benefits. This means using ICTs to empower citizens and restricting corruption in the public servants that could otherwise go undetected.” (Heeks, 2008)

Although many state governments have followed the federal government’s lead in e-transparency efforts, only some states have attempted to do so at a local government level. Their efforts have been largely ineffective based on the lack of information provided through their websites to constituents. The greatest lapse of transparency exists at our most basic levels of government. This is unequivocally true in Arkansas. After surveying each county’s web presence, there seems to be no consistent structure, or consistent content for that matter, to the websites. Furthermore, many counties in Arkansas have no significant web presence at all.

We find this situation to be troublesome. In a modern, democratic society, a voter should be able to easily obtain timely, relevant, and comprehensible information related to her county government’s taxing and spending through a well-maintained, user-friendly website.

How can we accomplish this objective? Surely, the time and effort far outweighs the benefit of any endeavor a government could take to better accomplish these goals. Or does it? In this paper, we will discuss why this information should be easily available; some of the challenges and benefits of creating a more transparent government; how we believe these changes could be done, and, finally, why our counties and state should take on this project.

A Quick Overview of County Government in Arkansas

County government provides services to all citizens of the county, and every resident of Arkansas lives in a county. County governments are required to provide law enforcement, jails, and courts; to administer

taxes; to maintain public records, and any other service mandated by state law. Arkansas counties are legally empowered to provide any service or perform any function not expressly prohibited by law. (ACA § 14-14-802).

The County Judge in Arkansas is a powerful and important position. The County Judge presides over the Quorum Court (Arkansas's counties' equivalent to a legislature), without a vote but with veto power. The judge also serves as the county's chief executive, authorizing and approving the disbursement of all appropriated county funds, operating the system of county roads, and administering ordinances enacted by the Quorum Court. The judge has custody of county property, accepts grants from federal, state, public and private sources, and hires county employees. The judge is responsible for supervising the activities of the various state and federal agencies operating at the county level, and applies for all federal and state assistance moneys for which the county is eligible. The judge also appoints the members to all administrative and advisory boards in the county.

In general, the Treasurer is the disbursement officer of the County and typically serves as the *de facto* financial controller. The Treasurer receives tax collections other revenues. After receiving revenue, the Treasurer distributes the money to school districts and county accounts. The Treasurer countersigns checks prepared and signed by the County Clerk—indicating that the expenditure has been authorized by the County Court—to pay the county's employees and creditors. The County Treasurer submits each month to the county quorum court a full report and a detailed statement of the financial condition of the county, showing receipts, disbursements, and balance on hand. (ACA § 14-20-105)

The County Clerk is the official bookkeeper of county government and usually handles the payroll for county employees. As Clerk of the county court, the clerk has the duty of keeping a regular account between the treasurer and the county. The clerk charges the treasurer with all funds received and credits the treasurer with all funds dispersed. In addition, the clerk keeps an accurate account of all financial transactions within the county and files all papers related to transactions and accounts that involve the county. (ACA § 16-20-402)

Why the Current System of County Government Fiscal Information Distribution Needs to Change

In the Declaration of Independence, Jefferson wrote, *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it...."* Of course, Jefferson was justifying revolution against an oppressive dictator who imposing taxes while denying the colonial citizens meaningful representation. However, the sentiment is still true today, in that democratically elected officials only have the power citizens allow them to have. If our governing officials do not act in the best interest of the people, we should *"alter"* their ability to govern at the voting booth.

This is why transparency is so crucial. Unless democratic governments operate transparently, how else would one monitor and evaluate both elected officials' actions while in office, and the outcomes of these actions? How else can the voters be sure the elected officials are staying true to the public promises they made while running for office? How else can the general public know their interests are being taken into account and that the public activities governments undertake truly benefit them?

Currently, getting this sort of information for some Arkansas counties is very difficult. We found that 25 counties in Arkansas (33%) had no website for the county government in any form. Furthermore, only a handful of the remaining 50 Arkansas counties had any information relating to budgets, appropriations, or quorum court reports available on their website. Even fewer county websites posted up-to-date information. (See Appendix A)

Even so, counties are conforming to statutory requirements; they are following the letter of the law. However, the law only requires that counties make the financial status of the county government public once a year. Furthermore, each county is only required to make its records public in print in the newspaper with the largest circulation in the county (ACA § 14-21-102(b)). As recently as 2011, the Arkansas General Assembly re-evaluated this section of the code, but did nothing to address the inadequacy of (1) requiring only an annual financial report and (2) requiring only that it be available in only one print newspaper in each county.

Newspaper readership has been rapidly declining since 1991, while the number of those who receive the news from either online or any digital source has been increasing since 2004 and 2010, respectively. (Pew Research Center, 2012) Furthermore, recent research by the Gallup Company reveals that different age groups rely on different types of media for information; notably, no more than 18% in any age group relies on newspapers as their main source of news. For the “under 65s,” that percentage drops to single digits. (See Table 1 below)

Table 1: Gallup Company Research on News Source Preference, by Age

Type of Media Preferred as Main News Source, by Age

	18 to 29 years	30 to 49 years	50 to 64 years	65 and older
	%	%	%	%
Television	50	50	58	68
Internet	27	28	18	6
Print	7	6	8	18
Radio	3	7	7	4
Other	6	6	5	2
No opinion	7	2	3	3

June 20-24, 2013

GALLUP®

Combining Gallup’s results with 2013 U.S. Census data, we estimate that no more than 11 percent of the voting public are likely to see the Annual Financial Report under Arkansas’ current requirement. We think that the actual percentage would be rather lower, if we were take account of the number of people who receive papers such as *USA Today* or the *Wall Street Journal* instead of the county paper; or people who are casual newspaper readers rather than daily subscribers. We arrived at this estimate by multiplying Gallup’s percentages with the population share of each age bracket in each county. Using

this same approach, county governments could increase the percentage of their citizens they reach to 22 percent by publishing this data online, and could reach 30 percent of citizens, on average, using both of these methods concurrently. (Data and calculations are available from the authors upon request.) More practically, publishing timely and accurate budgetary information on-line would reach nearly all of the “interested public,” who would—in turn—demonstrate as much or as little public approval or disapproval as they desired.

How can a county government rely on one outlet—once per year—to relay information as important as the financial position of the county? During election season, do elected officials only relay their campaign positions on radio, for instance, and only on a single, specific radio station? Of course not! They want to reach as many people in the voting public as possible using whatever media necessary.

Currently, most county governments in Arkansas fail to operate as transparently as they could. The system needs to change because the present requirements—an annual reporting of a county’s financial position in the county newspaper of record—fail to reach an acceptable proportion of voters, and it fails to provide those interested in the financial status of their counties with enough timely information to draw conclusions about their county government’s performance.

How the Current Process Needs to Change to Achieve More Transparency

Understanding there is a need to improve transparency and accessibility, how do we increase information availability and usefulness, and what changes in policy are necessary to accomplish it? There is a very straightforward, cost-effective way to vastly improve the transparency of our county governments. Not only will these changes greatly increase county-level transparency in the state, but also they will position Arkansas among other states as a leader and example of how to achieve county level budget transparency.

The solution is to increase or create county-government web presence for every county in Arkansas. The county government web presence would include county government financial data, available to the public anytime, on demand. Furthermore, this information should be of a quality and structure so that it could be easily understood by anyone with a reasonable background in reading financial data; even non-governmental financial data. Finally, the information should be complete and be inclusive of all areas of government responsible to the County Judge. A wonderful example of forward progress at the state level is *Transparency.Arkansas.gov*. The state’s website details expenditures, line-item by line-item, in a variety of useful, pre-programed reports, but also gives a user the ability to download the raw data to organize in a way that makes sense for their purposes. A relevant and achievable goal would be for county information to be available in the same fashion as state government information. Why should county governments not provide information similarly?

The first step toward increasing county-level transparency is changing what the law requires. Legislation reform should focus on three key points: information accessibility, information understandability, and information completeness. As a first—and minimal—step, the state should require that county governments to contribute their Annual Financial Report and other financial data to a readily accessible location on the internet. The goal is to create a centralized location that is intuitively positioned so that people who wish to learn can find the information quickly, easily, and in one place. The county financial website should be a part of the state’s *Arkansas.gov website*; at the very least there should be a centralized hotlink index of county webpages on the *Arkansas.gov website*. Arkansas.gov already has a

separate webpage for each county (and city for that matter) but they typically contain nothing more than a phone number and physical address. Underneath this information there is a section labeled “Available Services.” It appears as if the heading was created in anticipation that the state or county government would add additional content later. Under this heading, it would be easy to link to an individual webpage for each county, or to link to a new website that houses all 75 counties Annual Financial Reports and—eventually—other financial information. Alternatively, a similar arrangement could be organized on the Arkansas Division of Legislative Audit’s website under “Quick Links,” or on the Association of Arkansas Counties website under “Counties”.

Since counties already generate the Annual Financial Reports, there should be only a minimal burden placed on the county treasurer and county clerk. A county treasurer or county clerk would email her information to a single state government employee, who would consolidate the different counties’ information and post it on the new website. This type of state-led, centralized information collecting and distributing system would minimize the financial burden on the smaller counties in Arkansas that may otherwise struggle to fund the creation and maintenance of a website at only a minor expense to the state.¹ If one paid position were created at the state level, that person could maintain a website (or at least a webpage) devoted to information gathered at the county level. The average amount paid to a “Website Developer” (Class Code D064C) according to Arkansas salary information obtained through Transparency.Arkansas.gov is \$38,961.35. However, the state paid \$33,861.15 for a July, 2014, hire.

Legislative change should build on the current publishing requirement of the Annual Financial Report in local newspapers rather than substitute a website for the print source. Newspaper is the best way to reach the some citizens, as it always has been. Nor do we necessarily recommend replacing the websites of those county governments that already maintain one. Those counties could choose to continue maintaining their own web presence.

Web distribution of counties’ Annual Financial Reports would be a significant step, but only the first step toward greater e-transparency. The amount, type, and level of information published on state-maintained websites would be decided upon by the Legislature, but at a minimum, it would be beneficial for this one location to house the following:

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This information would give a clearer picture of the counties’ financial health, and allow for a level of transparency that is simply impossible by complying with current regulation and general standards. Some counties already web-release information, and release far more information than just their Annual Financial Report; Pulaski County being a notable example. However, no county is web-releasing all of the information on this list.

If citizens have that level of detail, Arkansas will benefit in many ways.

The Benefits of Web-Based Distribution of County Fiscal Information

The biggest benefit that we would see from implementing these changes is improved governmental transparency. The issue of transparency is pervasive in society today. In democratic societies, elected officials have a responsibility to give voters sufficient information to allow them to evaluate the officials' governance. However, there are also practical benefits to governments and communities that increase transparency.

Many states that have implemented e-transparency have seen a decrease in freedom of information act (FOI) requests (Abraham, 2011). It seems logical to expect that, if implemented properly with meaningful, detailed data, a similar decrease in FOI requests would happen at the county level. This is significant because complying with an FOI request can be very expensive, as *documenting compliance* can be a time- and resource-intensive process. It seems wasteful and inefficient for a government to pay these compliance costs to release information that could easily be made public on a website; especially if governments have "nothing to hide," as will usually be the case.

There are benefits to having one person in charge of organizing and presenting this information online. First and foremost, having a person at the state level will allow for consistency in the format of the location(s). Consistency in presentation will allow for easier navigation of the information available and it will also centralize research efforts related to that information. Furthermore, instead of hiring 75 individuals or third-party contractors—each responsible for their own county's specific information—state-level centralization will permit hiring one person with expertise in this particular area of IT, saving counties money while adding quality. Furthermore, there would be a dedicated individual, or individuals, to help troubleshoot and maintain the systems at a state level.

Greater transparency could also benefit counties by allowing operational economies of scale and consolidation of contracts. As states have moved in the direction of greater governmental transparency, many have found unexpected inefficiencies and duplication of services. Texas, for example, discovered it could consolidate its ink toner purchases to one contract, saving \$73,000. Texas also saved more than \$450,000 by eliminating unnecessary computer contracts. (Abraham, 2011) Discovering these "hidden savings" have helped offset much of the costs of increasing transparency. It seems logical to assume that Arkansas's county governments would also find similar savings, as well as opportunities to find hidden economies of consolidation across counties.

Increased transparency could also lead to lower borrowing costs for county governments. Lower borrowing cost means that a county government could do "more" for less: for a similar impact on the county's budget—using the same amount of the county's revenue—more can be spent on the project, itself, and less spent on paying for borrowing the money to finance the project. "Pricing" and marketing local government debt is an extremely difficult process across the United States. Compared to corporate, state, or national sales of bonds, counties borrow small amounts of money for very specific, local projects. The cost to potential borrowers to investigate whether a particular project in a particular county is a good investment is nearly prohibitive. For this reason, most local government debt is privately placed to local buyers through local banks. The supply of "loanable money" available to county governments is, therefore, very limited. Effective e-transparency would lower investors' costs. Counties could demonstrate to potential investors their solid finances, established record of sound financial management, and prudent use of borrowed money. As more potential investors entered the market for county's debt, the interest rate the county pays would fall.

Transparency builds voter trust because voters better understand government, and are better able to evaluate the personal costs and benefits of policies and projects, and learn from experience that their government “works” for their benefit. Voters also learn from experience that they can identify and correct mistaken or misguided policies when public costs grow larger than the public benefits. Transparency reduces corruption (Cordis & Warren, 2014). Although U.S. governments are not particularly corrupt, neither are they always perfectly uncorrupt. (Cordis, 2009) Greater fiscal transparency makes it easier for voters, watchdogs, other government officers, and law enforcement to identify and end corruption. Communities benefit from more efficient governance, reduced corruption, and greater trust—both trust in general, and trust in governments. E-transparency can help deliver all of that. Research also demonstrates that elected officials in more fiscally transparent states enjoy more favorable job approval ratings (Alt, Lassen, Skilling, 2002). This is because increased transparency increases voters’ trust in government; and because it is easier to convince voters that change is to their benefit when they have more information. Should county governments follow suit and increase their transparency, it seems likely that county officials would experience a similar benefit. This could translate into a greater probability of re-election. It appears that public pressure on governments to be more transparent also brings rewards for governments that do so.

The Costs of Web-Based Distribution of County Fiscal Information

To analyze a potential policy change, researchers must focus on the expected costs as well as the expected benefits. As with every choice, adopting our proposals would mean that new cost would be incurred. Some of those costs would be borne by the elected officials and others would be borne by the taxpayers. Even so, we anticipate that the benefits would outweigh the costs.

The biggest and most obvious financial cost would be any upgrading of hardware, software, and accounting systems necessary to fulfill the goal of providing standardized information in an easily understood format. The accounting systems themselves would need to be standardized across the counties of Arkansas and also throughout each county’s departments and offices. Fortunately, the state legislature has already charged the Arkansas Division of Legislative Audit with creating a comprehensive financial management system for Arkansas’s counties (ACA § 14-21-101(a)). This management system establishes standardized account identification numbers, general descriptions, procedures for creating projected budgets, and formats for other financial reports. Our understanding is that although the counties are free to choose the actual software to run the system, the counties will be required to use the system’s format for reporting and the fund numbers. The cost of conversion would depend entirely on whether the counties can use their current accounting software to export details to the state in a standardized format. Should there be too much disparity between county systems, the Arkansas Legislature could mandate an accounting software for better comparability. This would guarantee standardization between counties, but could also lead to the state leveraging its buying power, and negotiating lower prices for software and hardware than counties are currently paying.

It is important to note that governments have often overestimated the costs related to creating and maintaining e-transparency. (Brito & Okolski, 2009) For example, the federal government’s transparency website, *USASpending.gov*, was expected to cost \$10 million to create, plus \$2 million annually to maintain. The final outlay for consulting and software was \$600,000 to create the website, and minimal cost to maintain the site. As for examples of state sites, the two most amazing would be Louisiana and Washington. Louisiana estimated its cost would be more than \$1 million, but created “LaTrac” from

within existing resources and required no additional appropriations. Washington estimated the cost of its site would be \$1,244,316 each year spread over six years just to create it, but ultimately only spent \$300,000. (Brito & Okolski, 2009)

There is also little correlation between how much money governments spend on e-transparency and how useful the resulting websites are at accomplishing their goals. An expensive e-transparency initiative is not necessarily the best, and the cheapest initiative is not necessarily the worst. The most critical investment is in the design and implementation of the website itself. (Brito & Okolski, 2009) However, expensively designed and expensively maintained websites are not necessarily the most useful. Generally, the best websites are those that allow raw data to be accessed and then analyzed by third parties: researchers, the public, advocacy groups, and government watchdog groups. (Robinson et al, 2009)

Perhaps the largest non-financial cost would be borne by Arkansas's elected county officials. Obviously, the biggest motivation behind e-transparency is the public's desire to monitor and evaluate these people's job performance. The more clandestine a government is allowed to be, the less accountability the government has to their citizens. People who hold office or work within these governments have more latitude to be wasteful, corrupt, pursue their own goals instead of pursuing the public's goals, or simply to make mistakes and bad decisions. (Brito, 2007) Conversely, greater transparency leads to higher accountability of those in office. It also breeds a responsible government. Implementing greater transparency would seem to involve a great amount of effort and risk for current elected officials, but, as found, there are rewards for honest and able public servants: greater public trust and higher approval ratings. Research also suggests that greater transparency leads to larger government budgets (Alt, Lassen, Skilling, 2002). Therefore, the evidence suggests that voters are more willing to give control of their money to elected officials when they are more informed, allowing greater funding of roads, schools, salaries, government programs, etc. With these "pros," where are the "cons" from an elected official's point of view?

Another concern that county governments and county citizens might have is that increased informational requirements might initially appear as infringing upon local control and ceding more power to the state. Further reflection reveals that not to be the case. Hosting uniformly organized financial information on a state-provided website will not impact on how or how much revenue county governments raise, nor on how and how much local governments spend. Transparency like this actually restores power to individual citizens by giving them the information they need to act. Furthermore, as we have argued, this would mitigate the costs borne by individual counties while still providing Arkansans with the ability to make better informed decisions.

Conclusion

ACRE's goal in reviewing county government fiscal transparency is to identify areas for improvement and help create a better system for communicating with voters. In that regard, we identified increasing Arkansas' county governments' web presence—specifically making county government fiscal information available online—as the initial issue that should be addressed. We chose county government web presence because it promises significant benefits while being one of the easiest and least expensive issues to address. A centralized web presence for county governments will go a long way toward accomplishing the three key points of transparency reform: informational accessibility, understandability, and completeness.

Citizens' major benefit of a greater fiscal internet presence by county governments would be the availability of information at any time. In most Arkansas counties, under the current legal requirement and practice, very little of county government is revealed, and only in an inconvenient way to a small minority of the public. Hosting consistent, uniform fiscal information for each county on a centralized website will remedy these problems. More of county government will be more easily revealed to more people. County government in Arkansas would be more transparent.

The benefits of increasing government e-transparency are real, significant, and widespread. The monetary and non-monetary costs are almost certain to be substantially less than the benefits. There is already a good foundation in place to make this transition to a greater web presence smooth and affordable. It is as close to a 'no-brainer' as there is in public policy.

Finally, increasing county government budgetary transparency is simply the right thing to do. In democratic societies, governments and everything they collect and control, belongs to the citizens. This is as true of fiscal information as it is anything else. This information belongs to the public. Murkiness and obscurity are the adversary of democratic society. Despite this fact, few county governments in the United States can be considered transparent, much less e-transparent. Consider the opportunity that Arkansas has to be a trailblazer and a leader; to become a national example of doing something good, and doing it right. Arkansas has the opportunity create a level of e-transparency unlike anywhere else. And Arkansans would be better off for it.

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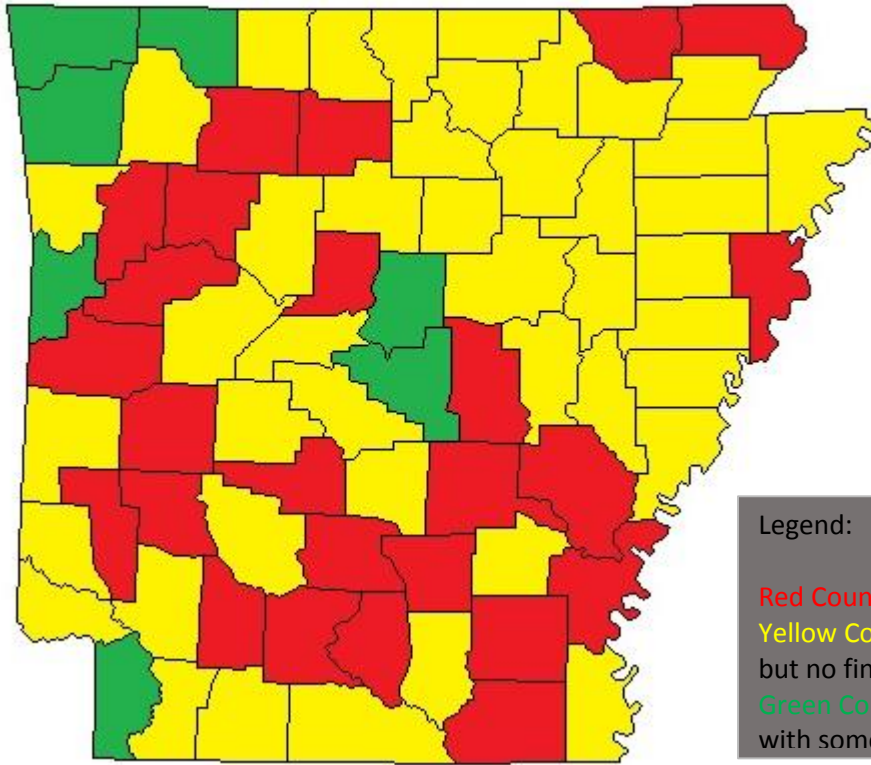
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Appendix A

Arkansas



Legend:

- Red Counties - No County Government Website
- Yellow Counties - County Government Website but no financial information
- Green Counties - County Government Website with some financial information

¹ Conversation with an IT professional employed at a state institution led us to conclude that expenses for bandwidth and server space to accommodate our recommendations would be negligible given the state’s existing computer infrastructure. Initial site design—much of which has already occurred—and maintenance personnel would be the main cost considerations.