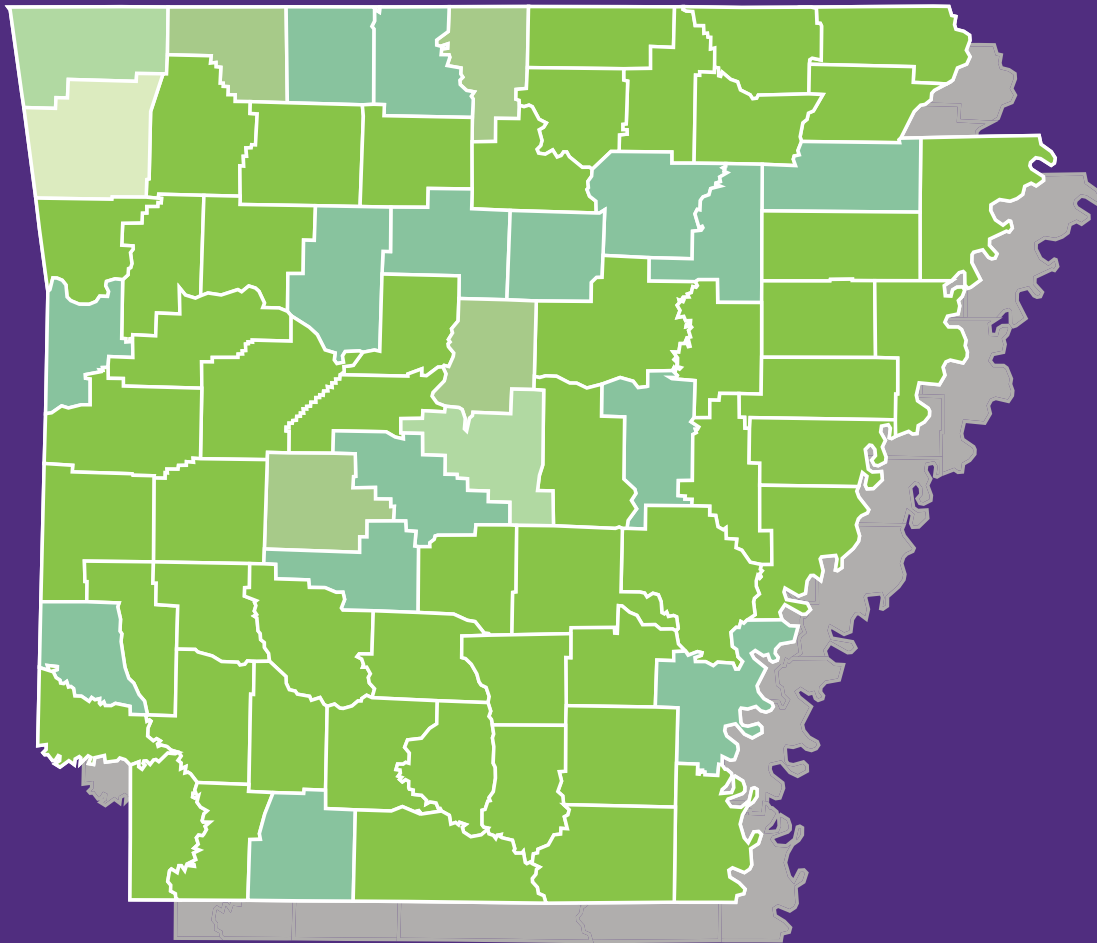


ACCESS

ARKANSAS:

County-Level Web Transparency



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Introduction and Background

A 2013 Sunshine Review report revealed that Arkansas counties are the worst in the nation in publishing public information on their websites. Considering the benefits of transparency, which include instilling fiscal discipline and reducing corruption, the Arkansas Center for Research in Economics (ACRE) embarked on a project designed to measure and improve web transparency at the county government level in Arkansas. We began by systematically reviewing Arkansas's 75 counties and assessing the types of information published on their websites.

Currently, 40 counties have stand-alone websites; the rest have some or minimal web presence through the state's Arkansas.gov platform. We included counties in our analysis if they had posted any information on the Arkansas.gov platform. Some counties, such as Arkansas County, post contact information for the county assessor and collector on Arkansas.gov. We consider Arkansas.gov an important platform for counties without stand-alone websites to publish information.

Previous studies assessing Arkansas counties' websites include only those counties with stand - alone websites. The first study by professors Carolyn Harder and Meaghan Jordan include 35 counties and the second one by professor Barbara Warner includes 31 counties.¹ We include all 75 Arkansas counties but build on these two earlier studies to create our transparency index. Both earlier studies are based on web assessments conducted no later than 2012. However, circumstances have changed in the last five years. For example, web access in rural areas has improved. As of year-end 2016, 58 percent of Arkansas's rural population had access to reasonably fast 25 Mbps upload speed/3 Mbps download speed internet, up from 16 percent in 2013.²

In addition to being the most current assessment of Arkansas web transparency, our study has four noteworthy features:

Feature 1: Categorizing fiscal, administrative, and political information separately.³

Benefit: Researchers and policymakers can easily assess the benefits of each information type separately.

Feature 2: Breaking out fiscal information from other types of information.

Benefit: Isolating the transparency of fiscal information allows us to examine more deeply items that are shown to have the biggest deterrence and detection effects on public corruption.

Feature 3: Assigning more weight to the current information in situations where past information is included, such as budgets.

Benefit: Recent information is more essential than past information, especially when trying to evaluate the current success or failure of officials or programs.

Feature 4: Updating the index regularly.

Benefit: Regular updates will allow citizens and researchers to make comparisons throughout time with a regular and stable data set.

1. Carolyn T. Harder and Meagan M. Jordan, "The Transparency of County Websites: A Content Analysis," *Public Administration Quarterly* 37, no. 1 (2013):103-128; Barbara M. Warner, "A Study of Arkansas County Government Web Sites," *Midsouth Political Science Review* 16: 73-106.

2. Federal Communications Commission, *Inquiry Concerning Deployment of Advanced Telecommunications Capability to All Americans in a Reasonable and Timely Fashion*. GN Docket No. 17-199. 2018 Broadband Deployment Report, FCC 18-10 (2018). (2018 Report). [online] Available at: https://apps.fcc.gov/edocs_public/attachmatch/FCC-18-10A1.pdf [Accessed 27 Jul. 2018].

3. The Categories were inspired by Maria Cucciniello, and Greta Nasi. "Transparency for trust in government: How effective is formal transparency?" *International Journal of Public Administration* 37, no. 13 (2014): 911. However, the components we used are unique.

Executive Summary

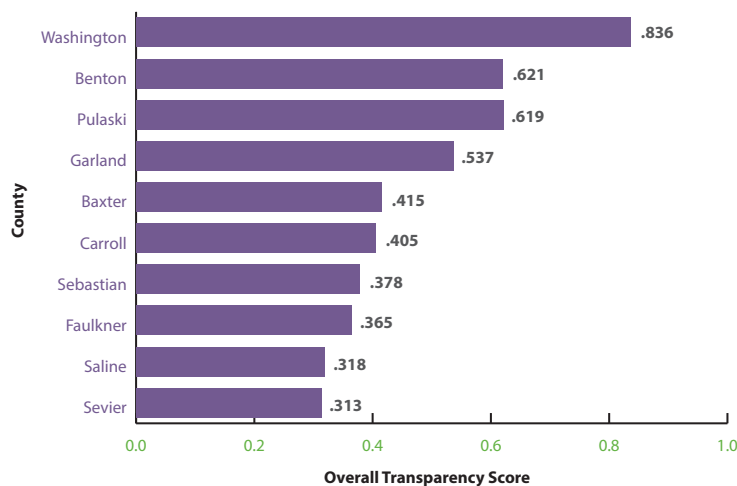
Overall Transparency

Transparency is key to good governance.⁴ Academic research reveals that transparency enhances accountability, instills fiscal discipline, improves economic performance, promotes trust between governments and citizens, and reduces corruption.⁵

To further these ends, the Arkansas Center for Research in Economics (ACRE) has started the Arkansas Projects in Transparency to improve transparency at Arkansas's local government level. To begin, ACRE researchers have created a transparency index for Arkansas counties, which will be updated regularly. The transparency index serves two purposes. First, it informs citizens about the level of transparency in their counties and the improvements their county governments are making and need to make. Second, it provides researchers and policy makers with the data needed to analyze the relationship between transparency and economic and socioeconomic factors in Arkansas. Our transparency index is calculated by assessing information that county governments publish on their websites. We identify the counties that are best and worst in web transparency overall as well as quantify the strengths in transparency of different kinds. We find that political transparency is the best, fiscal second best, and administrative the worst when looking at the state as a whole.

Initially, we are focusing on county-level governments because they are just as important as state governments. Counties, for example, provide law enforcement protection services; emergency services such as firefighting, and ambulance services; solid waste removal services; and water and sewer services.⁶ Despite the impact of county governments' decisions on citizens' lives, information on their decision-making processes and the policy outcomes is not always readily available and accessible to voters. A 2013 Sunshine Review of web transparency in the United States revealed that state governments are more transparent than local governments.⁷ In Arkansas, the state government earned a B in transparency, while county governments earned an F. In fact, Arkansas counties were the worst in the nation. Thus, our goal is to raise awareness regarding transparency in Arkansas counties and to encourage counties to improve their transparency.

Figure 1: Arkansas's Top 10 Performers in Overall Transparency



⁴ Christopher Hood and David Heald. *Transparency: The key to better governance?* Vol. 135. Oxford University Press for the British Academy, 2006.

⁵ Maria Cucciniello Gregory A. Porumbescu, and Stephan Grimmelikhuijsen. "25 years of transparency research: Evidence and future directions." *Public Administration Review* 77, no. 1 (2017): 32-44.

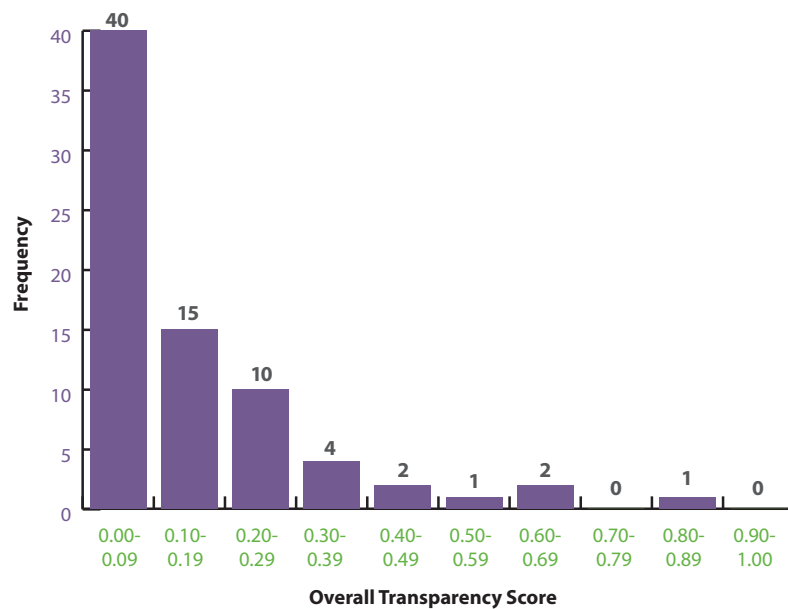
⁶ AR Code § 14-14-802 (2017).

⁷ Sunshine Review was nonprofit organization focused on state and local government transparency. In July 2013, Sunshine Review was acquired by Ballotpedia.

The overall score, which ranges from 0 to 1, combines the three types of transparency: fiscal, administrative, and political. Fiscal transparency is the disclosure of financial information. Administrative transparency relates to the openness of government activities and processes, while political transparency relates to the openness of elected officials and the quorum courts.⁸ Scoring highest on all three types of transparency, Washington County (0.836) stands out as the most web-transparent county in Arkansas, as figure 1 shows. The gap between Washington County and second-place Pulaski County is noticeable (0.215), as is Washington’s gap with 10th-ranked Sevier County (0.523). Only four counties (Washington, Pulaski, Benton, and Garland) have an overall score greater than 0.5. Thus, while these 10 counties perform relatively better than the other counties in Arkansas, most of them still have a lot of work to do to improve web transparency.

Overall, Arkansas counties performed better on political transparency than on the other two types of transparency. The state averages for the three transparency categories are 0.072, 0.062, and 0.280 for fiscal, administrative, and political transparency, respectively. Figure 2 shows the distribution of the overall score for all 75 Arkansas counties.

Figure 2: Distribution of Overall Transparency



The figure shows the number of counties that score in a certain range. The distribution of counties skews to the left, implying that most counties in Arkansas are not publishing enough information on their websites. Sixty-five counties score between 0.00 and 0.29, a clear indication of a deficiency in web transparency in Arkansas counties as a whole. Table 1 gives the rank and overall score of each of Arkansas’s 75 counties. The last 15 counties in the table have minimal presence online. They do not have stand-alone websites and only have information on the contacts of the two elected offices, the assessor and collector, through the Arkansas.gov platform.

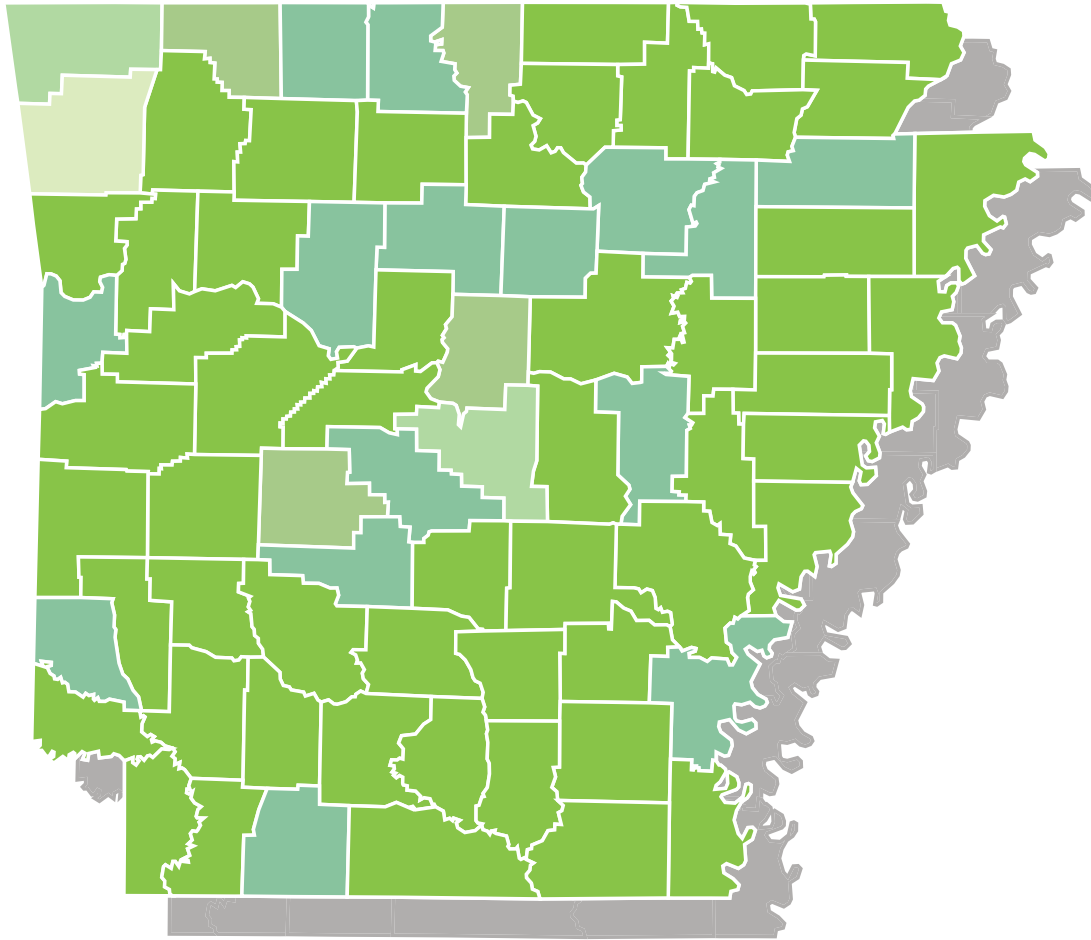
Figure 3 presents a transparency heat map of counties in Arkansas. It is evident from the map that the majority of Arkansas counties are not web transparent.






⁸ Cucciniello, Porumbescu, and Grimmelikhuijsen. “25 years of transparency,” 32-44.

Table 1: Overall Transparency Score and Ranking

Rank	County	Score	Rank	County	Score	Rank	County	Score
1	Washington	0.836	26	Hempstead	0.129	51	Lee	0.064
2	Pulaski	0.621	27	Crawford	0.127	52	Ashley	0.063
3	Benton	0.619	28	Cross	0.121	53	Poinsett	0.060
4	Garland	0.537	29	Stone	0.121	54	Clark	0.057
5	Baxter	0.415	30	Izard	0.119	54	Crittenden	0.057
6	Carroll	0.405	31	Union	0.115	54	Randolph	0.057
7	Sebastian	0.378	32	Grant	0.114	54	Woodruff	0.057
8	Faulkner	0.365	33	Madison	0.110	58	Perry	0.056
9	Saline	0.318	34	Phillips	0.103	59	Scott	0.036
10	Sevier	0.313	34	St. Francis	0.103	60	Howard	0.024
11	Boone	0.289	36	Drew	0.095	61	Arkansas	0.014
12	Marion	0.283	36	Greene	0.095	61	Conway	0.014
13	Columbia	0.263	38	Nevada	0.090	61	Dallas	0.014
14	Craighead	0.257	39	Bradley	0.081	61	Franklin	0.014
15	Desha	0.238	39	Clay	0.081	61	Fulton	0.014
16	Cleburne	0.235	39	Cleveland	0.081	61	Lawrence	0.014
17	Independence	0.231	42	Lafayette	0.077	61	Little River	0.014
18	Hot Springs	0.214	43	Johnson	0.076	61	Logan	0.014
19	Van Buren	0.208	43	Sharp	0.076	61	Lonoke	0.014
20	Pope	0.205	45	Montgomery	0.074	61	Mississippi	0.014
21	Jackson	0.200	45	Prairie	0.074	61	Newton	0.014
22	Chicot	0.182	45	Yell	0.074	61	Ouachita	0.014
23	White	0.177	48	Lincoln	0.071	61	Searcy	0.014
24	Calhoun	0.163	48	Monroe	0.071	74	Pike	0.012
25	Miller	0.137	50	Jefferson	0.067	75	Polk	0.010

Figure 3: Transparency Map of Arkansas Counties



-  Most transparent counties: 0.800-1.000
-  Transparency scores: 0.600-0.799
-  Transparency scores: 0.400-0.599
-  Transparency scores: 0.200-0.399
-  Least transparent counties: from 0-0.199

Overall Transparency by County Classification

A close examination of the 10 most transparent counties overall reveals that most are populous counties. To verify this observation, we analyzed the correlation, which showed that population is positively correlated with county-level transparency in Arkansas. Arkansas organizes its counties into seven classes based on population.⁹

Class 1 (0–9,999 people): Calhoun, Nevada, Cleveland, Lafayette, Montgomery, Prairie, Monroe, Woodruff, Dallas, Newton, and Searcy

Class 2 (10,000–19,999 people): Sevier, Marion Desha, Van Buren, Jackson, Chicot, Cross, Stone, Izard, Grant, Madison, Drew, Bradley, Clay, Sharp, Lincoln, Lee, Randolph, Perry, Scott, Howard, Arkansas, Franklin, Fulton, Lawrence, Little River, Pike

Class 3 (20,000–29,999 people): Carroll, Columbia, Cleburne, Hempstead, St. Francis, Phillips, Johnson, Yell, Ashley, Poinsett, Clark, Polk, Ouachita, Logan, and Conway

Class 4 (30,000–49,999 people): Baxter, Boone, Independence, Hot Spring, Miller, Union, and Greene, Mississippi

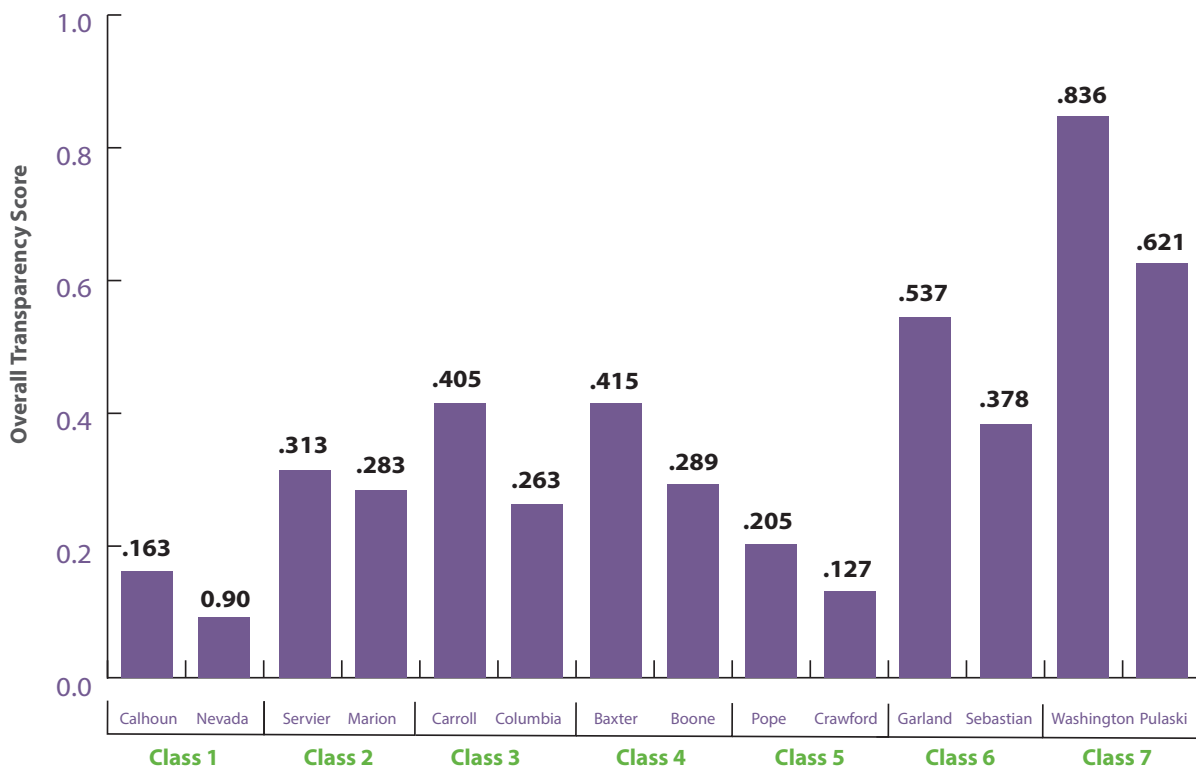
Class 5 (50,000–69,999 people): Pope, Crawford, Crittenden, and Lonoke

Class 6 (70,000–199,999 people): Garland, Sebastian, Faulkner, Saline, Craighead, White, and Jefferson

Class 7 (200,000 and above): Washington, Pulaski, and Benton

In addition to ranking the top 10 overall performers, we also recognize the top two performers in each of the seven classes, as figure 4 shows. Looking at the scores broken down into their classifications allows us to compare counties not only with all other counties in the state, but also with counties similar in population. Competition among peers can bring about much needed improvement as counties realize that similar counties are able to do better.

Figure 4: Top Performers in Overall Transparency by County Classification



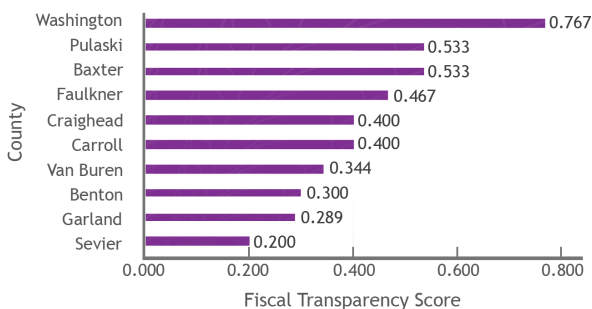
⁹ Association of Arkansas Counties. Home. 2018. Arcounties.Org. <https://www.arcounties.org/>. [Accessed 27 Jul. 2018].

The top two performers in class 7 (Washington and Pulaski) outperform the top performers in the other classes. Even though we observed that population seems to be a major factor in determining the level of transparency, low population is not an excuse for not publishing public information online. The top two performers in class 5 (Pope and Crawford) are outperformed by the top two in several less populous counties (classes 2, 3, and 4).

Similar to the discussion on the overall top 10 performers, it is evident that the top performers by county classification should be viewed in relation to the other counties within the same class. In and of themselves, the scores reveal a deficiency in the publishing of public information online. Take Calhoun and Nevada, for example: both of these counties have not published financial information online and could improve their low scores simply by publishing information such as budgets online.

Fiscal Transparency

Figure 5: Top 10 Performers in Fiscal Transparency



Recall that fiscal transparency is the disclosure of financial information. Our fiscal transparency score is a combination of three components: budgets, audits, and taxes and fees. Figure 5 shows that Washington County, with a score of 0.767, outperforms all the other counties in Arkansas. The gap between Washington and second place Pulaski and Baxter (0.234) is noticeable. The publishing of audits is one area that separates Washington County from the rest. Table 2 shows how few counties publish audits.

Notice that 10th ranked Sevier has a score of 0.20—in itself, not a good score—but it makes the top 10 because 49 counties in Arkansas do not publish any financial information online. Table 2 provides

the number of counties that reported each of the subcomponents included in the index. It demonstrates how deficient Arkansas, as a whole, is in publishing certain types of information.

Table 2: Number and Percentage of Counties Publishing Each Subcomponent of Fiscal Transparency Online		
Subcomponent	Number	%
Current budget	8	10.7
Previous year's budget	9	12.0
Two years prior's budget	7	9.3
Three years prior's budget	6	8.0
Current audit	0	0.0
Previous year's audit	1	1.3
Two years prior's audit	2	2.7
Three years prior's audit	2	2.7
County fees	22	29.3
Property tax rates	11	14.7
General sales tax rates	4	5.3
Special sales tax rates	2	2.7
All on a single website	0	0.0

Three things especially stand out in table 2:

- **Not a single county has published 2016-2017 audited financial statements.**
- **Only 8 of 75 (11 percent) Arkansas counties have published 2017-2018 budgets on their websites.¹⁰**
- **Only 6 of 75 (8 percent) counties have published budgets from three years ago.**

Table 3 shows fiscal transparency scores for each of the 75 counties in Arkansas. Notice that only 27 counties in Arkansas have a score greater than 0. Of the 27 counties, 14 counties have a score of 0.067. The only financial information these 14 counties publish is the county fees.

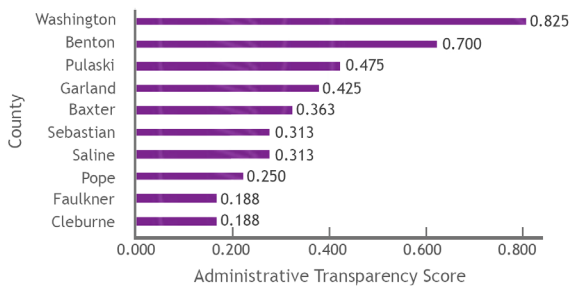
¹⁰ A similar survey from the Arkansas Policy Foundation showed the same results. See Arkansas Policy Foundation County budget transparency. 2018. [arkansaspolicyfoundation.org. http://www.arkansaspolicyfoundation.org/COUNTY%20BUDGET%20TRANSPARENCY.pdf](http://www.arkansaspolicyfoundation.org/COUNTY%20BUDGET%20TRANSPARENCY.pdf). [Accessed 27 Jul. 2018].

Table 3: Fiscal Transparency Ranking

Rank	County	Score	Rank	County	Score	Rank	County	Score
1	Washington	0.767	13	White	0.067	27	Lincoln	0.000
2	Baxter	0.533	27	Arkansas	0.000	27	Little River	0.000
2	Pulaski	0.533	27	Ashley	0.000	27	Logan	0.000
4	Faulkner	0.467	27	Bradley	0.000	27	Lonoke	0.000
5	Carroll	0.400	27	Calhoun	0.000	27	Madison	0.000
5	Craighead	0.400	27	Clay	0.000	27	Marion	0.000
7	Van Buren	0.344	27	Cleburne	0.000	27	Mississippi	0.000
8	Benton	0.300	27	Cleveland	0.000	27	Monroe	0.000
9	Garland	0.289	27	Conway	0.000	27	Montgomery	0.000
10	Sevier	0.200	27	Crittenden	0.000	27	Nevada	0.000
11	Hempstead	0.133	27	Dallas	0.000	27	Newton	0.000
11	Pope	0.133	27	Desha	0.000	27	Ouachita	0.000
13	Boone	0.067	27	Drew	0.000	27	Perry	0.000
13	Chicot	0.067	27	Franklin	0.000	27	Phillips	0.000
13	Clark	0.067	27	Fulton	0.000	27	Pike	0.000
13	Columbia	0.067	27	Hot Springs	0.000	27	Poinsett	0.000
13	Crawford	0.067	27	Howard	0.000	27	Polk	0.000
13	Cross	0.067	27	Independence	0.000	27	Prairie	0.000
13	Grant	0.067	27	Izard	0.000	27	Randolph	0.000
13	Greene	0.067	27	Jackson	0.000	27	Scott	0.000
13	Miller	0.067	27	Jefferson	0.000	27	Searcy	0.000
13	Saline	0.067	27	Johnson	0.000	27	Sharp	0.000
13	Sebastian	0.067	27	Lafayette	0.000	27	Stone	0.000
13	St. Francis	0.067	27	Lawrence	0.000	27	Woodruff	0.000
13	Union	0.067	27	Lee	0.000	27	Yell	0.000

Administrative Transparency

Figure 6: Top 10 Performers in Administrative Transparency



Administrative transparency relates to the openness of local officials' activities and processes. The activities and processes included are public records requests, building permits and zoning, government contracts, and jobs. With a score of 0.825, Washington County outperforms all other counties, followed by Benton County at 0.700, as figure 6 shows. Rounding out the top 10 performers in this category are Faulkner and Cleburne with scores of 0.188. This score is low, but in relation to other Arkansas counties, it places them in the top 10.

Few counties publish administrative information online. Fifty-eight counties have a score of 0 (see table 5), meaning that they publish no information pertaining to administrative transparency. Compared to the other categories of transparency, administrative transparency

is the weakest, with an average score of 0.063, compared to 0.072 and 0.280 for fiscal and political transparency, respectively. Table 4 shows the different subcomponents included in our administrative transparency score and the number and percentage of counties that publish the subcomponent online.

Table 4: Number and Percentage of Counties Publishing Each Subcomponent of Administrative Transparency

Subcomponent	Count	%
Court records	10	1
FOIA request contact person	3	4.0
FOIA contact information	5	6.8
FOIA request forms	6	8.0
Permit applications	3	4.0
Building permit holders	0	0.0
Planning board meeting announcements	4	5.3
Planning board agenda	3	4.0
Planning board minutes	2	2.7
Current RFPs	5	6.7
Archived RFPs	2	2.7
Current year bids and bid winners	1	1.3
Archived bids and bid winners	1	1.3
(Hiring) Job titles	9	12.0
(Hiring) Position descriptions	7	9.3

Three things especially stand out in table 4:

- **No Arkansas county publishes a list of building permit holders online to ensure that certain individuals are not being favored because of political connections.**
- **The process of obtaining information through the Freedom of Information Act is inadequate. Only six counties provide a way of requesting information on their websites. Fewer than six counties list their FOIA contact person and contact details.**
- **Reporting of the bidding process and bid outcomes needs improvement. Only one county publishes bids and bid winners. This is important information because contracts are very susceptible to corruption.**

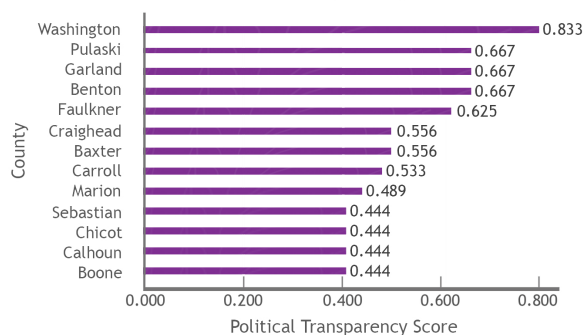
For a complete ranking of all 75 counties, see table 5. Only 17 counties have a score greater than 0.

Table 5: Administrative Transparency Ranking

Rank	County	Score	Rank	County	Score	Rank	County	Score
1	Washington	0.825	18	Conway	0.000	18	Madison	0.000
2	Benton	0.700	18	Craighead	0.000	18	Marion	0.000
3	Pulaski	0.475	18	Crittenden	0.000	18	Miller	0.000
4	Garland	0.425	18	Cross	0.000	18	Mississippi	0.000
5	Baxter	0.363	18	Dallas	0.000	18	Monroe	0.000
6	Saline	0.313	18	Desha	0.000	18	Montgomery	0.000
6	Sebastian	0.313	18	Drew	0.000	18	Nevada	0.000
8	Pope	0.250	18	Franklin	0.000	18	Newton	0.000
9	Cleburne	0.188	18	Fulton	0.000	18	Ouachita	0.000
9	Faulkner	0.188	18	Grant	0.000	18	Perry	0.000
11	Calhoun	0.125	18	Greene	0.000	18	Phillips	0.000
11	Chicot	0.125	18	Hempstead	0.000	18	Pike	0.000
11	White	0.125	18	Hot Springs	0.000	18	Poinsett	0.000
14	Columbia	0.063	18	Howard	0.000	18	Polk	0.000
14	Crawford	0.063	18	Independence	0.000	18	Prairie	0.000
14	Izard	0.063	18	Jackson	0.000	18	Randolph	0.000
14	Union	0.063	18	Jefferson	0.000	18	Scott	0.000
18	Arkansas	0.000	18	Johnson	0.000	18	Searcy	0.000
18	Ashley	0.000	18	Lafayette	0.000	18	Sevier	0.000
18	Boone	0.000	18	Lawrence	0.000	18	Sharp	0.000
18	Bradley	0.000	18	Lee	0.000	18	St. Francis	0.000
18	Carroll	0.000	18	Lincoln	0.000	18	Stone	0.000
18	Clark	0.000	18	Little River	0.000	18	Van Buren	0.000
18	Clay	0.000	18	Logan	0.000	18	Woodruff	0.000
18	Cleveland	0.000	18	Lonoke	0.000	18	Yell	0.000

Political Transparency

Figure 7: Top 10 Performers in Political Transparency



Political transparency relates to the openness of elected officials and the quorum courts. It has three components: quorum courts information, elected officials contacts, and financial disclosure and conflict of interest statements and salaries of elected officials. Each of these components has subcomponents which are shown in Table 6. Citizens need access to their elected officials, quorum courts meetings and deliberations to encourage more participation and to add an extra level of scrutiny in the policy making process. Unlike the other two categories, Arkansas counties perform relatively better in political transparency; most of the top 10 performers scored above 0.5, as figure 7 shows. Washington County outperforms the other counties in this category as well. Table 6 gives the number and percentage of counties for that particular subcomponent.

Table 6: Number and Percentage of Counties Publishing Each Subcomponent of Political Transparency

Subcomponent	Count	%
Quorum Courts: meeting time and place	18	23.6
Quorum Courts: meetings-agenda	12	16.0
Quorum Courts: meetings-minutes	11	14.7
Quorum Courts: archived videos	4	5.3
Elected officials: names	61	80.8
Elected officials: office phone	60	80.3
Elected officials: email	42	55.4
Elected officials: office location	52	68.7
Elected officials: job description	33	44.4
Financial disclosure and conflict of interest statements	0	0.0
Salaries	1	1.4

Three things especially stand out in table 6:

- **No county in Arkansas publishes financial disclosure and conflict of interest statements.**
- **Only Washington County publishes salaries by grade.¹¹**
- **Arkansas counties' political transparency needs to improve in quorum courts openness.**

Table 7 shows the political transparency scores for each of Arkansas's 75 counties. Notice that all have a score greater than 0, unlike the other categories of transparency.

¹¹ The Association of Arkansas Counties (AAC) publishes a County Government Salary Survey that shows the salaries of elected officials. See Association of Arkansas Counties. Publication Library. 2018. Arcounties.org. https://www.arcounties.org/site/assets/files/4355/2017_salary_survery_2017.pdf. [Accessed 27 Jul. 2018. If counties cannot directly publish the salaries on their websites, they should provide a link to the AAC salary survey so that citizens can easily access the data.

Table 7: Political Transparency Ranking

Rank	County	Score	Rank	County	Score	Rank	County	Score
1	Washington	0.833	26	Van Buren	0.328	51	Poinsett	0.208
2	Benton	0.667	27	Crawford	0.317	52	Crittenden	0.200
2	Garland	0.667	27	Hempstead	0.317	52	Jackson	0.200
2	Pulaski	0.667	27	Nevada	0.317	52	Randolph	0.200
5	Faulkner	0.625	30	Independence	0.308	52	Woodruff	0.200
6	Baxter	0.556	31	Cross	0.300	56	Perry	0.194
6	Craighead	0.556	32	St. Francis	0.294	57	Clark	0.133
8	Carroll	0.533	33	Columbia	0.292	57	Cleburne	0.133
9	Marion	0.489	34	Clay	0.283	59	Scott	0.125
10	Boone	0.444	34	Cleveland	0.283	60	Howard	0.083
10	Calhoun	0.444	36	Union	0.275	61	Arkansas	0.050
10	Chicot	0.444	37	Lafayette	0.269	61	Conway	0.050
10	Sebastian	0.444	38	Greene	0.267	61	Dallas	0.050
14	White	0.428	38	Johnson	0.267	61	Franklin	0.050
15	Stone	0.422	38	Sharp	0.267	61	Fulton	0.050
16	Miller	0.411	41	Montgomery	0.258	61	Lawrence	0.050
17	Sevier	0.394	41	Prairie	0.258	61	Little River	0.050
18	Madison	0.386	41	Yell	0.258	61	Logan	0.050
19	Phillips	0.361	44	Hot Springs	0.250	61	Lonoke	0.050
20	Izard	0.353	44	Lincoln	0.250	61	Mississippi	0.050
21	Bradley	0.333	44	Monroe	0.250	61	Newton	0.050
21	Desha	0.333	47	Jefferson	0.233	61	Ouachita	0.050
21	Drew	0.333	47	Saline	0.233	61	Searcy	0.050
21	Grant	0.333	49	Lee	0.225	74	Polk	0.042
21	Pope	0.333	50	Ashley	0.222	75	Pike	0.033

Methodology

In beginning our study, we reviewed existing assessments to determine what they included in their web transparency indices. Previous assessments emphasized aspects of transparency such as the display of budgets and tax information Suzanne Piotrowski and Gregg Van Ryzin, and Cory Armstrong added elected official information¹², open meetings, government contracts, criminal records, and public records.¹³ West includes foreign language access and search functions.¹⁴ Sunshine Review adds lobbying, audits, and permits.¹⁵ We drew most frequently from Harder and Jordan's assessment, since it incorporates all information from earlier assessments and also assesses Arkansas counties.¹⁶ Our goal, however, is to emphasize the transparency of information that can assist in detecting and deterring corruption. We omit from our index measures that require a value judgment, such as readability and presentation. Although counties should certainly ensure that information is readable and presentable, assessing these factors is beyond the scope of our project. We do encourage other researchers to look at these characteristics in their own studies. The components and subcomponents included in our assessment are provided in table 8. The table also shows the rationale for the inclusion of each component.

Table 8: Components and Subcomponents of Transparency

Components of Fiscal Transparency			
Component	Rationale	Subcomponents	Definition
Budget	Budgets inform citizens on government resources and how government intends to spend those resources. Budget scrutiny by the citizenry can deter elected officials from directing resources toward unproductive projects.	Current	2017 plan that reveals county government's priorities
		Previous year	2016 plan that reveals county government's priorities
		Two years prior	2015 plan that reveals county government's priorities
		Three years prior	2014 plan that reveals county government's priorities
Audit	Financial statements provide information about the results of the use of resources. Making such information easily accessible to voters can encourage elected officials to be prudent in the use of resources, knowing that voters can check how prudent they were.	Current	Certified 2016 financial statements
		Previous year	Certified 2015 financial statements
		Two years prior	Certified 2014 financial statements
		Three years prior	Certified 2013 financial statements
Fees and taxes	Aside from exposing overcharging by some officials, citizens need to be aware of the burden they bear in providing resources to their government. That awareness would make them more willing to hold elected officials accountable when they misappropriate funds.	County fees	Payments for use of services
		Property tax rates	Tax assessed on real estate
		General sales tax rates	Tax levied on the sale of goods and services
		Special sales tax rates	Tax levied for a specific purpose
		County fees & taxes on same web page	All the county fees and taxes that the county levies, provided in one place

11 Jonathan Fox. "The uncertain relationship between transparency and accountability." *Development in Practice* 17, no. 4-5 (2007): 663

12 Suzanne J. Piotrowski and Gregg G. Van Ryzin. "Citizen attitudes toward transparency in local government." *The American Review of Public Administration* 37, no. 3 (2007): 306; Cory L. Armstrong, "Providing a clearer view: An examination of transparency on local government websites." *Government Information Quarterly* 28, no. 1 (2011): 11.

14 Darrell M. West, *Global e-government*, 2007. InsidePolitics, 2007. <http://www.insidepolitics.org/egovt07int.pdf> [Accessed 27 Jul. 2018].

15 Transparency Report Card 2013- Ballotpedia. 2018. Ballotpedia.Org. https://ballotpedia.org/Transparency_report_card_ (2013) [Accessed 27 Jul. 2018].

16 Carolyn T. Harder, and Meagan M. Jordan. "The transparency of county websites: A content analysis." *Public Administration Quarterly* (2013): 103-128.

Components of Administrative Transparency			
Component	Rationale	Subcomponents	Definition
Public records	Making public information easy to access can reduce corruption by deterring government officials from engaging in dubious activity. It can also increase the chances of detection.	FOIA request contact person	Whom to contact for information under FOIA
		FOIA request contact information	Email, phone, and address
		FOIA request forms	Downloadable forms
		Court records	Link to CourtConnect
Building permits and zoning	Being open about the permit application process and adjustments reduces the likelihood of favoritism and bribery.	Permit applications	Downloadable forms
		Permit holders	List of permit holders
		Planning board meeting announcements	Date and time of meeting
		Planning board agenda	What to discuss
		Planning board minutes	Meeting resolutions
Government contracts	An open bidding process reduces the likelihood of favoritism and bribery. Ability to view the winning bids as well as the losing bids encourages awarders to follow the bidding rules.	Current RFP	Open RFPs
		Archived RFPs	Closed RFPs
		Current year bids and bid winners	List or searchable current bids and winners
		Salaries	Previous years' bids and bid winners
Jobs	An open hiring process discourages nepotism.	(Hiring) Job titles	Position being advertised
		(Hiring) Position descriptions	Duties and required credentials

Components of Political Transparency			
Component	Rationale	Subcomponents	Definition
Quorum court	Citizens' involvement in quorum court deliberations provides scrutiny to ordinances that affect their daily lives. Agendas, minutes, and videos allow citizens to go back and check what was discussed if there is any discrepancy in what was passed and what was executed, which may sometimes arise from misuse of resources. Citizen involvement should also deter the quorum court from abusing the allocation of funds to benefit certain individuals or groups.	Meeting notice	Time and place where the meetings occur
		Meeting agendas	List of issues to be discussed at meetings
		Meeting minutes	Deliberations and resolutions of the meeting
		Archived videos	Recorded videos from previous meetings
Elected officials' contact information and duties	Citizens need access to their elected officials. Knowing how to contact elected officials makes it easier for citizens to participate in the policy making process and encourages citizens to question elected officials whenever citizens detect anomalies in the way resources are used.	Names	Names of the eight elected office holders
		Phone numbers	Office phone numbers for each of the eight elected office holders
		Email addresses	Official email addresses for each of the eight elected office holders
		Location addresses	Location addresses for each of the eight elected office holders
		Job description	Duties of the elected officials
Financial disclosure, conflict of interest statements, and salaries	Disclosure of this information is meant to reduce the possibility of corrupting the motivation of decision makers.	Financial disclosure	A signed document showing whether an elected official is involved in multiple interests related to the their work
		Salaries	Actual amounts received by elected officials

After identifying the components and subcomponents that comprise each type of transparency, we assessed the availability of information on each county's website. First, we used a Google search of the county name to find each county's website. We then searched for information related to each type of transparency separately, moving from fiscal to political to administrative transparency and timing our search for each type. On average, we required 14 minutes of searching to locate information on fiscal transparency, 7 minutes to locate information on political transparency, and 17 minutes to locate information on administrative transparency. We spent more time locating information on stand-alone county websites, which differ in architecture and nomenclature, than we did locating information stored on Arkansas.gov. There is little information on Arkansas.gov, and it is uniformly presented, which decreases search time. However, the only information published on the Arkansas.gov platform pertains to political transparency.

We coded a value of 1 if the information was available on the website and 0 if the information was not available. The only exception was the information on elected officials. We entered fractions if some elected officials did not have their information available. The cutoff date for our assessment was December 31, 2017. When all information was collected, we calculated scores for each type of transparency before calculating the overall transparency score. To illustrate how we calculated the index, we present the case of Washington County in each of the sections below.

Fiscal Transparency

Table 9 provides values for each subcomponent that goes into the calculation of each component of fiscal transparency for Washington County. For example, the component “fees and taxes” is made up of five subcomponents: county fees, property tax rates, general sales tax rates, special sales tax rates, and county fees and taxes on same web page. The table also shows the calculated values for each of the three components of fiscal transparency: budget, audit, and fees and taxes. The fiscal transparency score is calculated by taking the average of the three.

Table 9: Washington County Fiscal Transparency	
Component	Score
Budget	1
Current budget	1
Average of previous years	1
Previous year’s budget	1
Two years prior budget	1
Three years prior budget	1
Audit	0.5
Current audit	0
Average of previous years	1
Previous year’s audit	1
Two years prior audit	1
Three years prior audit	1
Fees and taxes	0.8
County fees	1
Property tax rates	1
General sales tax rates	1
Special sales tax rates	1
County fees and taxes on same web page	0
Fiscal transparency score	0.77

The scores for each component of fiscal transparency are calculated as follows:

budget score = (current budget + average of previous years) / 2 = 1.00

audit score = (current audit + average of previous years) / 2 = 0.50

fees and taxes score = average of 5 subcomponents = 0.80

Administrative Transparency

Table 10 provides values for each subcomponent that goes into the calculation of each component of administrative transparency for Washington County. For example, the component “government contracts” is made of four subcomponents: current RFPs, archived RFPs, current year bids and bid winners, and archived bids and bid winners. The table also shows the calculated values for each of the four components. The administrative transparency score is calculated by taking the average of the four components: public records, building permits and zoning, government contracts, and jobs.

Component	Score
Public records	0.5
Court records	1
FOIA request contact person	0
FOIA contact information	0
FOIA request forms	1
Building permits and zoning	0.8
Permit applications	1
Permit holders	0
Planning board meeting announcements	1
Planning board agenda	1
Planning board minutes	1
Government contracts	1
Current RFPs	1
Archived RFPs	1
Current year bids and bid winners	1
Archived bids and bid winners	1
Jobs	1
(Hiring) Job titles	1
(Hiring) Position descriptions	1
Administrative transparency score	0.83

The scores for each component of administrative transparency are calculated as follows:

$$\text{public records score} = (\text{court records} + \text{FOIA request contact person} + \text{FOIA contact information} + \text{FOIA request forms}) / 4 = 0.50$$

$$\text{building permit and zoning score} = (\text{permit applications} + \text{permit holders} + \text{planning board meeting announcements} + \text{planning board agenda} + \text{planning board minutes}) / 5 = 0.80$$

$$\text{government contracts score} = (\text{current RFP} + \text{archived RFPs} + \text{current year bids and bid winners} + \text{archived bids and bid winners}) / 4 = 1.00$$

$$\text{jobs score} = (\text{job titles} + \text{position description}) / 2 = 1.00$$

Political Transparency

Table 11 provides values for each subcomponent that goes into the calculation of each component of political transparency for Washington County. For example, the component financial disclosure and salaries is made up of two subcomponents, namely disclosure and conflict of interest statements, and salaries. The table also shows the calculated values for each of the three components of political transparency. The political transparency score is calculated by taking the average of the three components, namely Quorum courts meetings, elected officials contacts and duties, and financial disclosure and salaries.

Table 11: Washington County Political Transparency	
Component	Score
Quorum courts meetings	1
Meeting notice	1
Meeting agendas	1
Meeting minutes	1
Archived meeting videos*	0
Elected officials' contacts & duties	1
Names	1
Phone numbers	1
Email addresses	1
Location addresses	1
Job descriptions	1
Financial disclosure and salaries	0.5
Disclosure and conflict of interest statements	1
Salaries	1
Political transparency score	0.83

* Archived meeting videos can replace the three other subcomponents.

The scores for each component of political transparency are calculated as follows:

$$\text{quorum courts meetings score} = (\text{meetings notice} + \text{meetings agendas} + \text{meeting minutes}) / 3 = 1.00$$

$$\text{elected officials score} = (\text{names} + \text{phone numbers} + \text{email addresses} + \text{location addresses} + \text{job descriptions}) / 4 = 1.00$$

$$\text{financial disclosure and salaries} = (\text{disclosure and conflict of interest statements} + \text{salaries}) / 2 = 0.50$$

Overall Transparency Score

In addition to the three types of transparency, we also include a fourth item: Does the website have a working search bar? – one which actually yields the term you are searching for? A working search bar makes it easier to find information on the website but only 16 counties had working search bar. The rest either did not have a search bar, or the search returned no results. To avoid detracting from the importance of the three types of transparency, we assign a value of 0.5 if a website has a working search bar and a 0 if not.

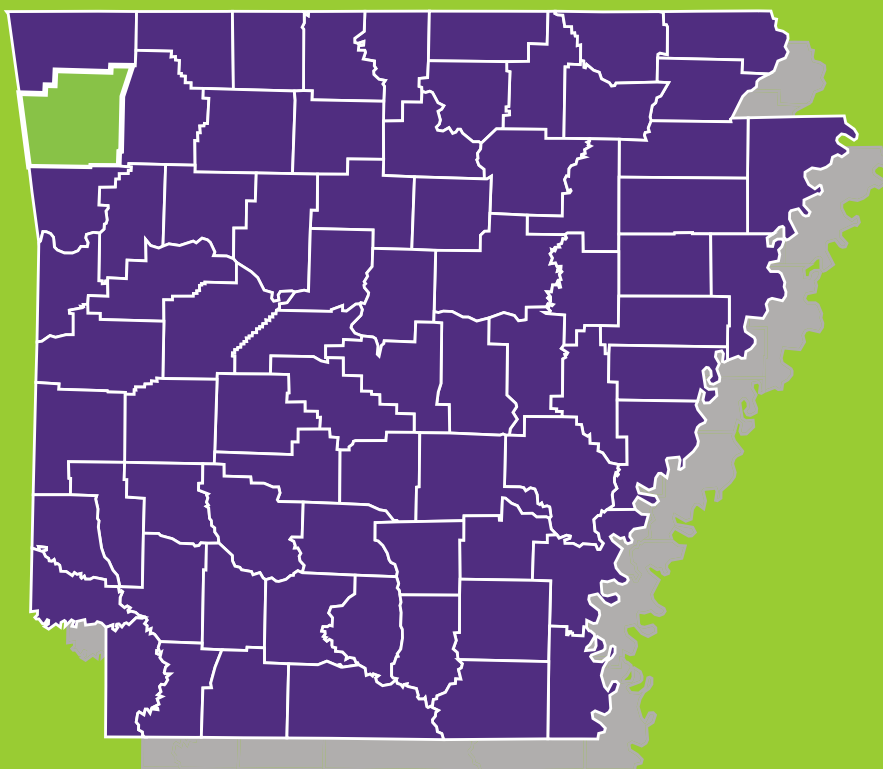
To calculate the final score, we sum the four items and divide by the total possible points (3.5). Thus, the overall score for Washington County is calculated as follows:

$$\frac{(\text{fiscal transparency score} + \text{political transparency score} + \text{administrative transparency score} + \text{search bar score})}{\text{total possible points}} = (0.77 + 0.83 + 0.83 + 0.5) / 3.5 = 0.84$$

We include results of some selected groups of counties in the next section. The first 10 counties are the top 10 counties with the highest transparency scores in the state. The second group of other notable counties are the top two performers in each of the seven population classes. Finally, we grouped together counties that have minimal presence on Arkansas.gov website and included suggestions for improvement.

WASHINGTON COUNTY

Overall Rank: #1



Administrative: #1



Fiscal: #1

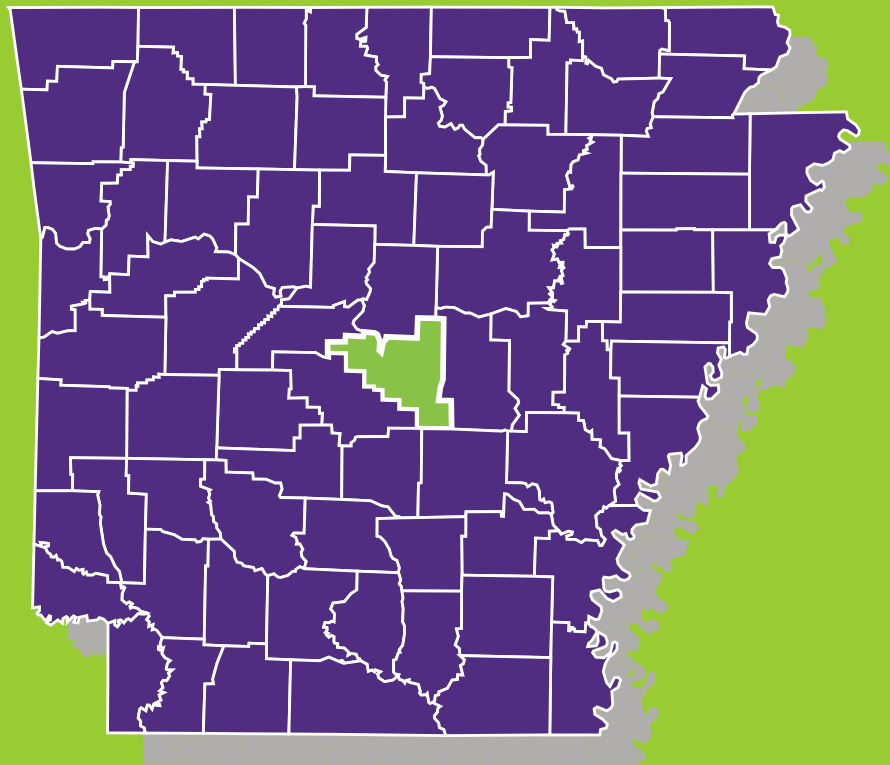


Political: #1

Washington County is the most transparent county in Arkansas with an overall score of **0.836** on a scale of 0 to 1. It ranks #1 in all three types of transparency. Washington County's weakest area is fiscal transparency. To improve transparency, officials should add current audited financial statements to their site or add a link to the statements at the Arkansas Legislative Audit website.

PULASKI COUNTY

Overall Rank: #2



Administrative: #3



Fiscal: #3

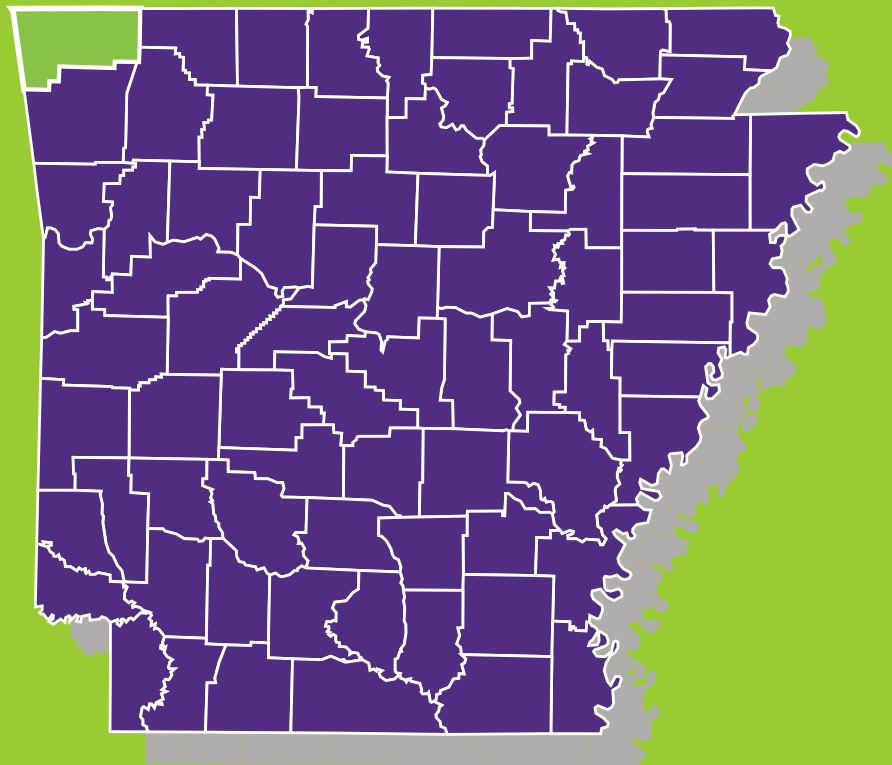


Political: #4

Pulaski County ranks #2 in Arkansas web transparency with an overall transparency score of **0.621** on a scale of 0 to 1. Pulaski County is weakest on administrative transparency. To improve transparency, officials should publish bids and bid winners on the county's website.

BENTON COUNTY

Overall Rank: #3



Administrative: #2



Fiscal: #8

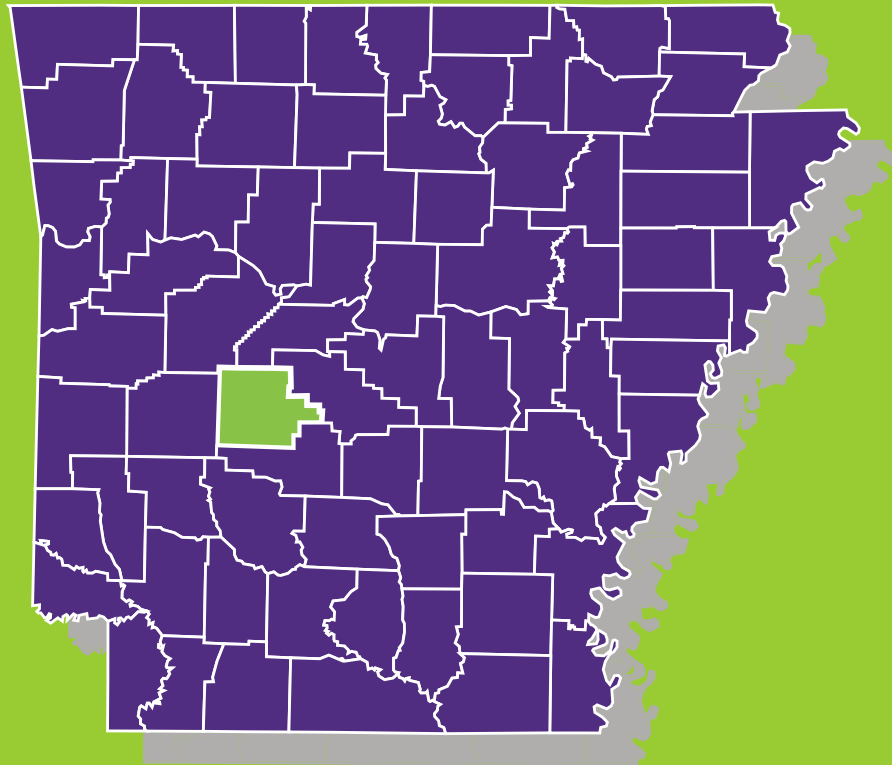


Political: #2

Benton County ranks #3 in Arkansas web transparency with an overall transparency score of **0.619** on a scale of 0 to 1. Benton County is weakest on fiscal transparency. To improve transparency, officials should publish the county's current budget and add current and past audited financial statements to the county's website or add a link to the statements at the Arkansas Legislative Audit website.

GARLAND COUNTY

Overall Rank: #4



Administrative: #4



Fiscal: #9

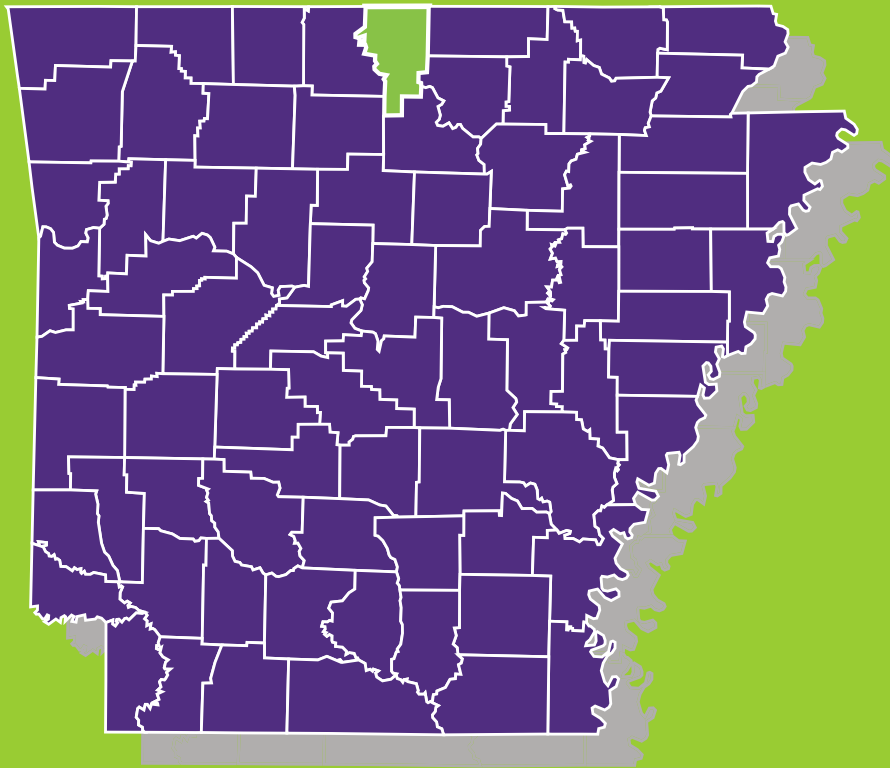


Political: #3

Garland County ranks #4 in Arkansas web transparency with an overall transparency score of **0.537** on a scale of 0 to 1. Garland County is weakest on fiscal transparency. To improve transparency, officials should publish past budgets and add current and past audited financial statements to the county's website or add a link to the statements at the Arkansas Legislative Audit website.

BAXTER COUNTY

Overall Rank: #5



Administrative: #5



Fiscal: #3

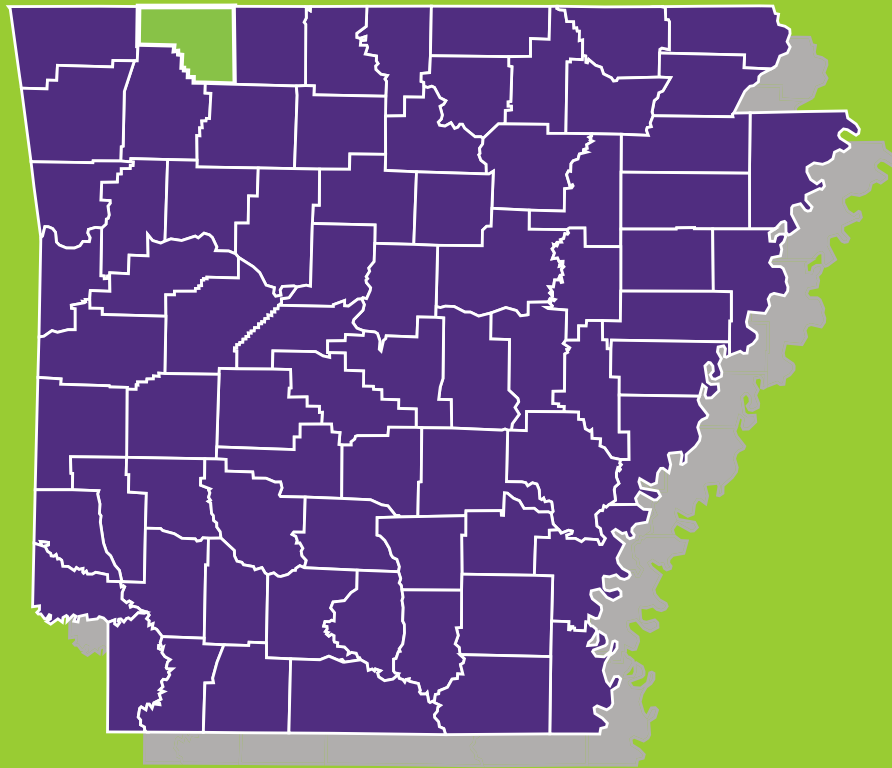


Political: #7

Baxter County ranks #5 in Arkansas web transparency with an overall transparency score of **0.415** on a scale of 0 to 1. Baxter County is weakest on administrative transparency. To improve transparency, officials should publish bids and bid winners on the county's website.

CARROLL COUNTY

Overall Rank: #6



Administrative: #18



Fiscal: #5

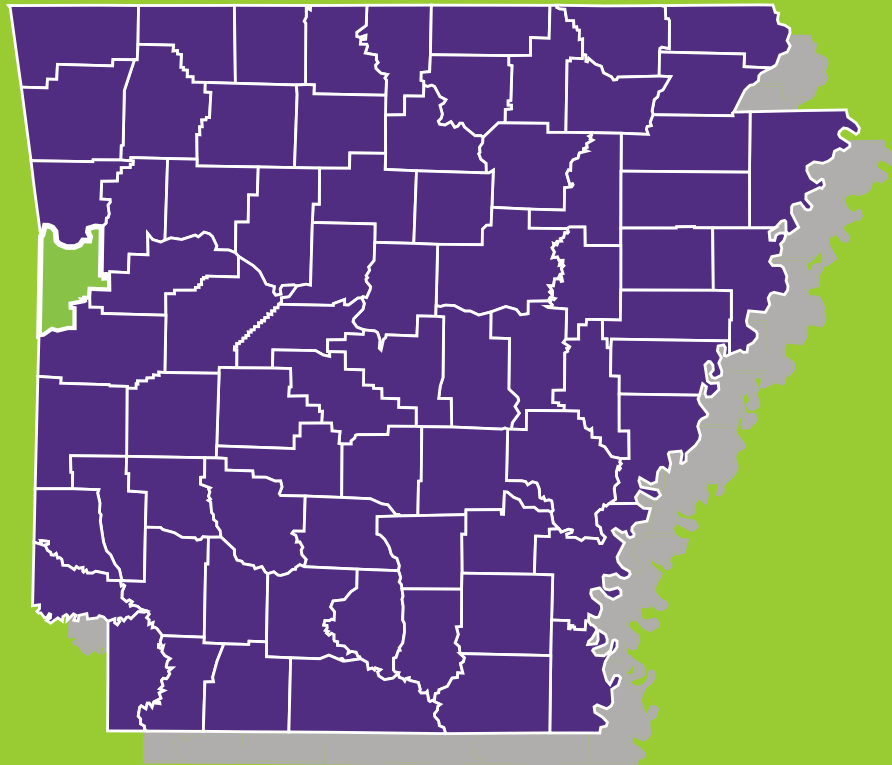


Political: #8

Carroll County ranks #6 in Arkansas web transparency with an overall transparency score of **0.405** on a scale of 0 to 1. Carroll County is weakest on administrative transparency; it does not publish any administrative transparency information. To improve transparency, officials should publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

SEBASTIAN COUNTY

Overall Rank: #7



Administrative: #7



Fiscal: #12

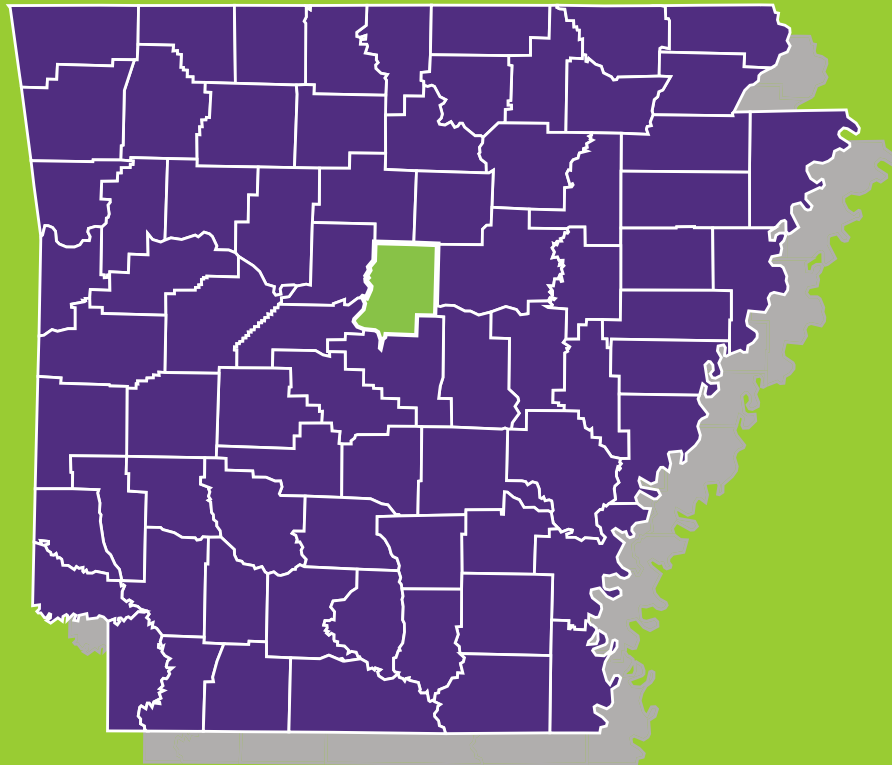


Political: #13

Sebastian County ranks #7 in Arkansas web transparency with an overall score of **0.378** on a scale of 0 to 1. Sebastian County is weakest on fiscal transparency. To improve transparency, officials should publish budgets and add current and past audited financial statements to the county's website or add a link to the statements at the Arkansas Legislative Audit website.

FAULKNER COUNTY

Overall Rank: #8



Administrative: #10



Fiscal: #4

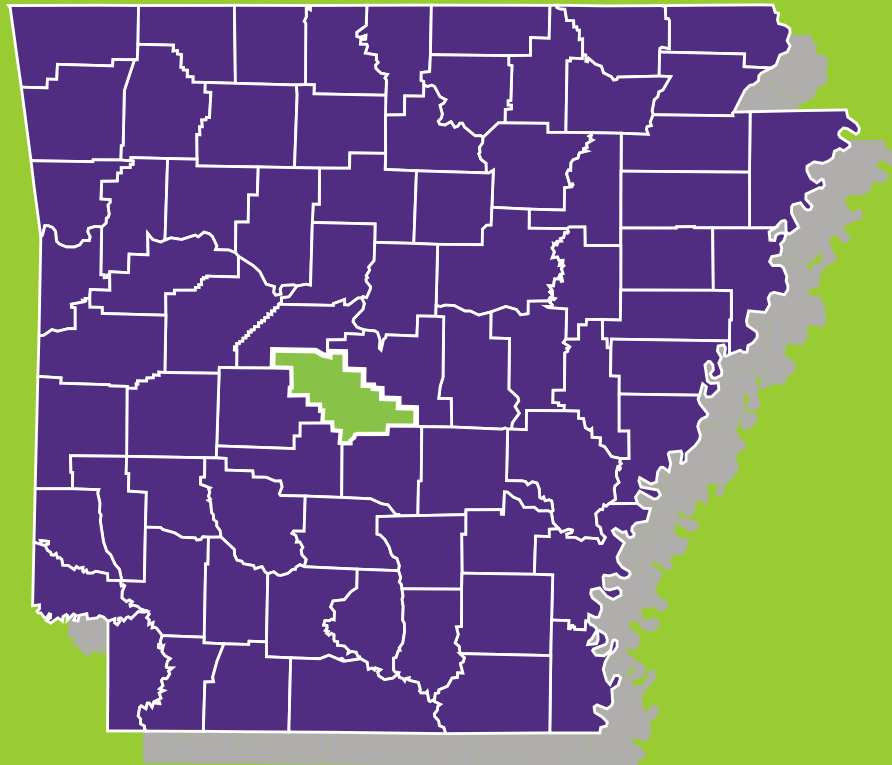


Political: #5

Faulkner County ranks #8 in Arkansas web transparency with an overall score of **0.365** on a scale of 0 to 1. Faulkner County is weakest on administrative transparency. To improve transparency, officials should publish bids and bid winners, building permit and zoning information, and FOIA requests.

SALINE COUNTY

Overall Rank: #9



Administrative: #6



Fiscal: #12

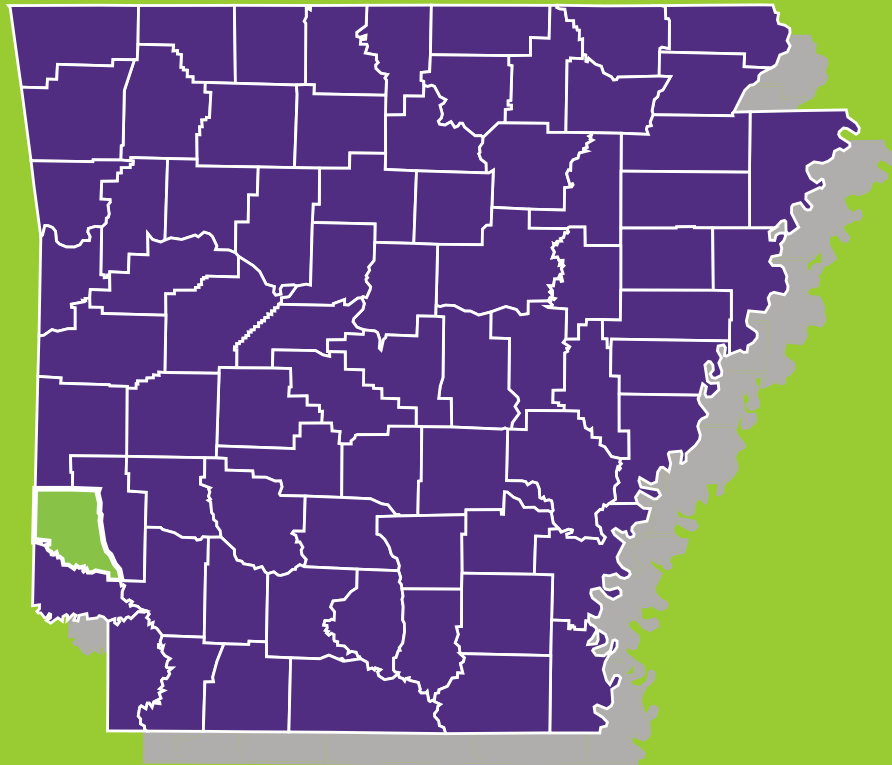


Political: #13

Saline County ranks #9 in Arkansas web transparency with an overall transparency score of **0.318** on a scale of 0 to 1. Saline County is weakest on fiscal transparency. To improve transparency, officials should publish current and previous budgets as well as current and previous audits.

SEVIER COUNTY

Overall Rank: #10



Administrative: #18



Fiscal: #10

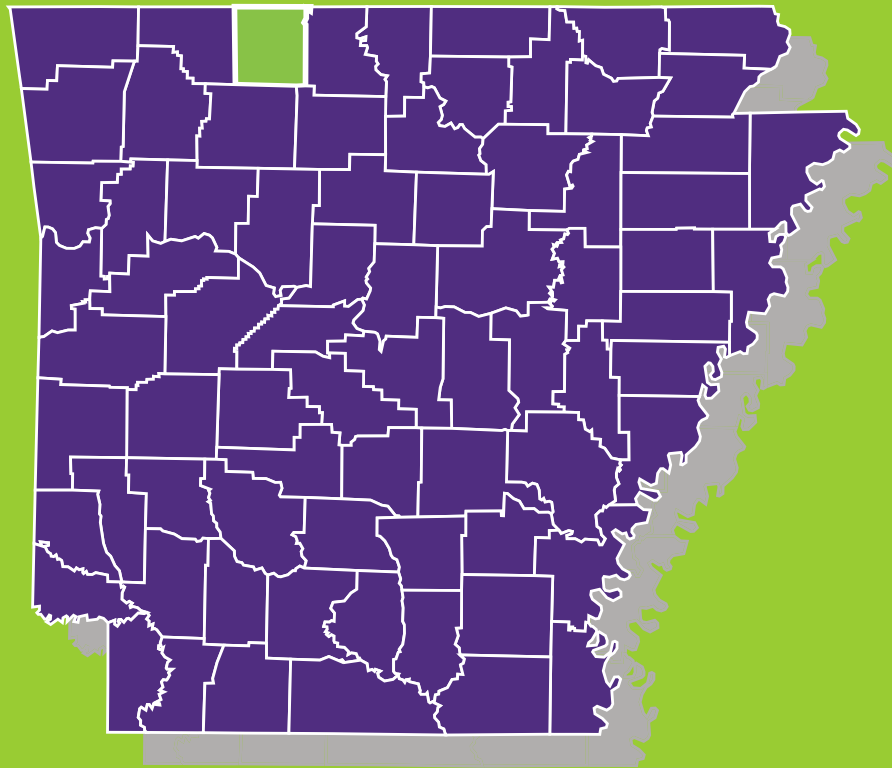


Political: #17

Sevier County finishes out the top 10 in Arkansas web transparency with an overall score of **0.313** on a scale of 0 to 1. Sevier County is weakest on administrative transparency; it does not publish any administrative transparency information. To improve transparency, officials should publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

BOONE COUNTY

Overall Rank: #11



Administrative: #18



Fiscal: #12

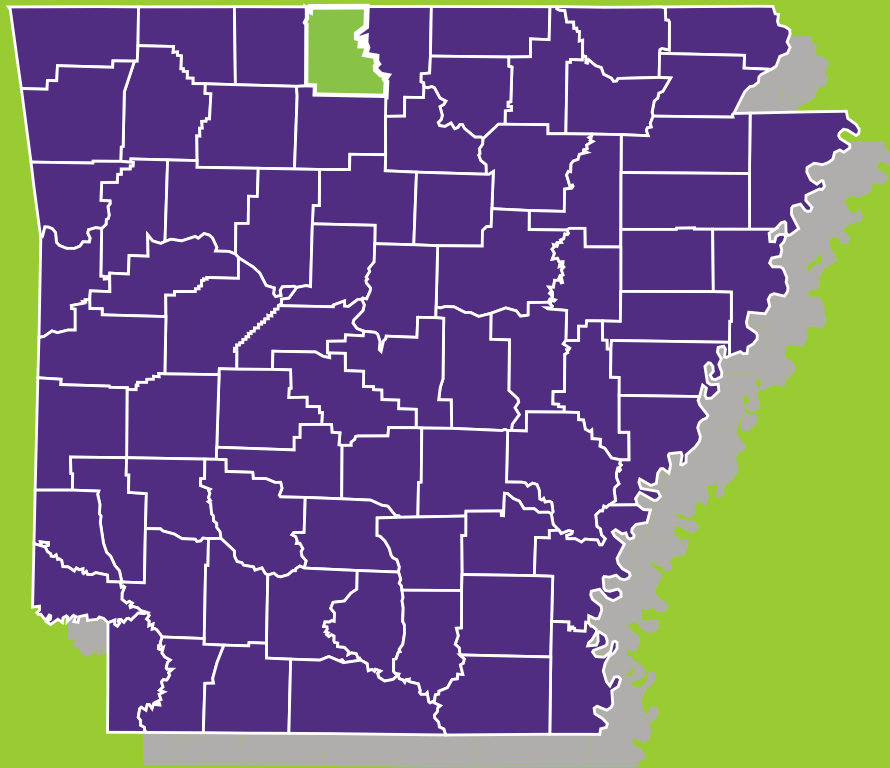


Political: #10

Boone County, with an overall transparency score of **0.289** on a scale of 0 to 1, ranks #11 in Arkansas web transparency and #2 in class 4 counties. Boone County is weakest on both fiscal and administrative transparency. It does not publish any administrative transparency information. To improve transparency, officials should publish fiscal information such as budgets and audits. They should also publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

MARION COUNTY

Overall Rank: #12



Administrative: #18



Fiscal: #56

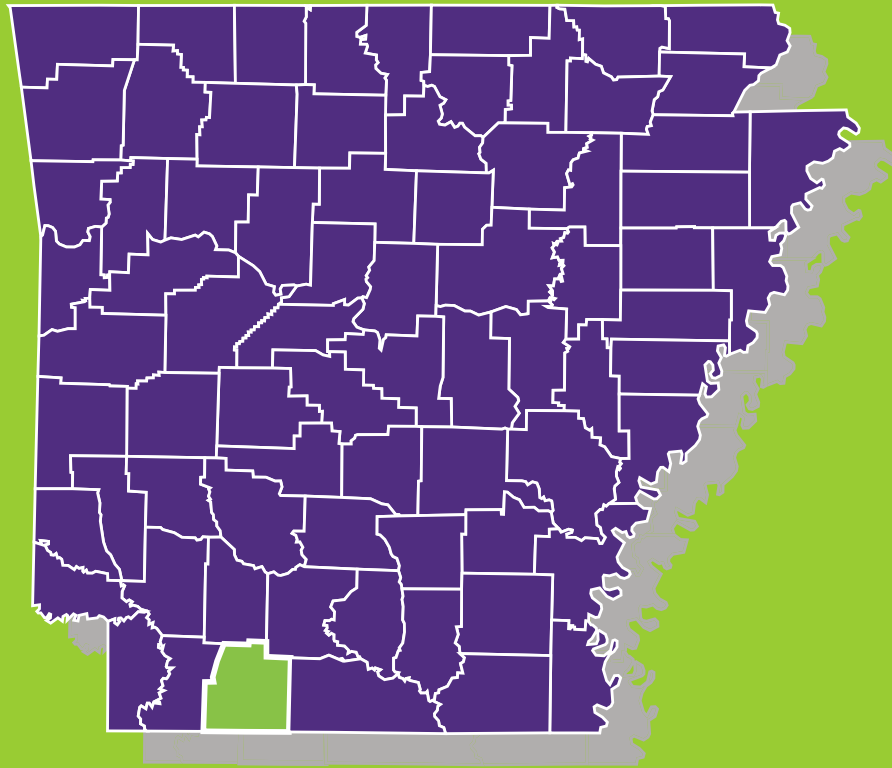


Political: #9

Marion County, with an overall transparency score of **0.283**, on a scale of 0 to 1, ranks #12 in Arkansas web transparency and #2 in class 2 counties. Marion County is weakest on both fiscal and administrative transparency. It does not publish any administrative transparency information. To improve transparency, officials should publish fiscal information such as budgets and audits. They should also publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

COLUMBIA COUNTY

Overall Rank: #13



Administrative: #14



Fiscal: #12

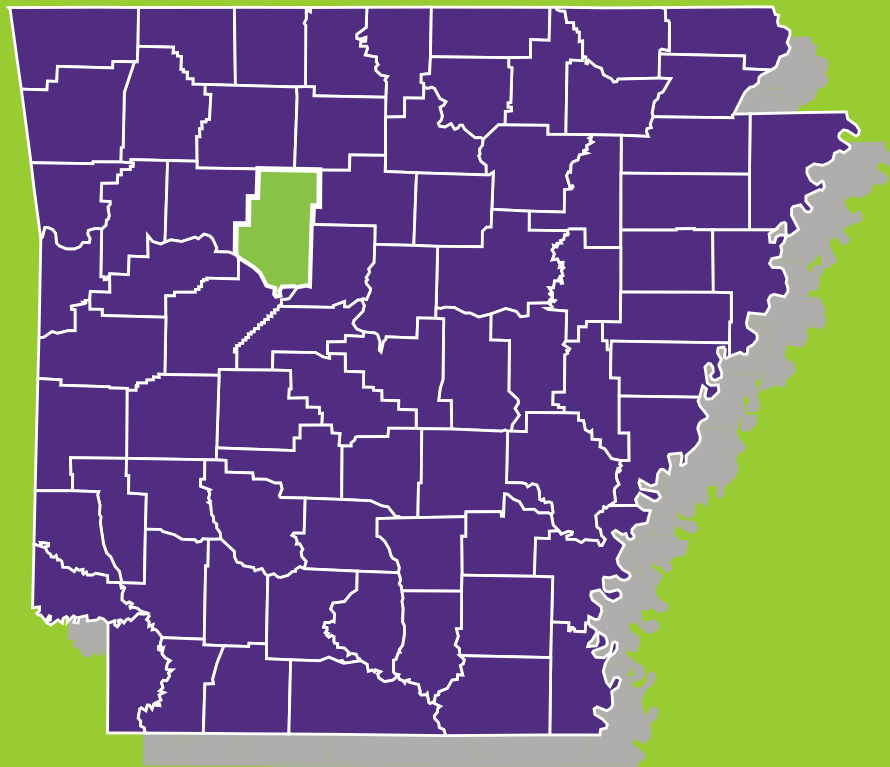


Political: #33

Columbia County, with an overall transparency score of **0.263** on a scale of 0 to 1, ranks #13 in Arkansas web transparency and #2 in class 3 counties. Columbia County is weakest on both fiscal and administrative transparency. It does not publish any administrative transparency information. To improve transparency, officials should publish fiscal information such as budgets and audits. They should also publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

POPE COUNTY

Overall Rank: #20



Administrative: #8



Fiscal: #12

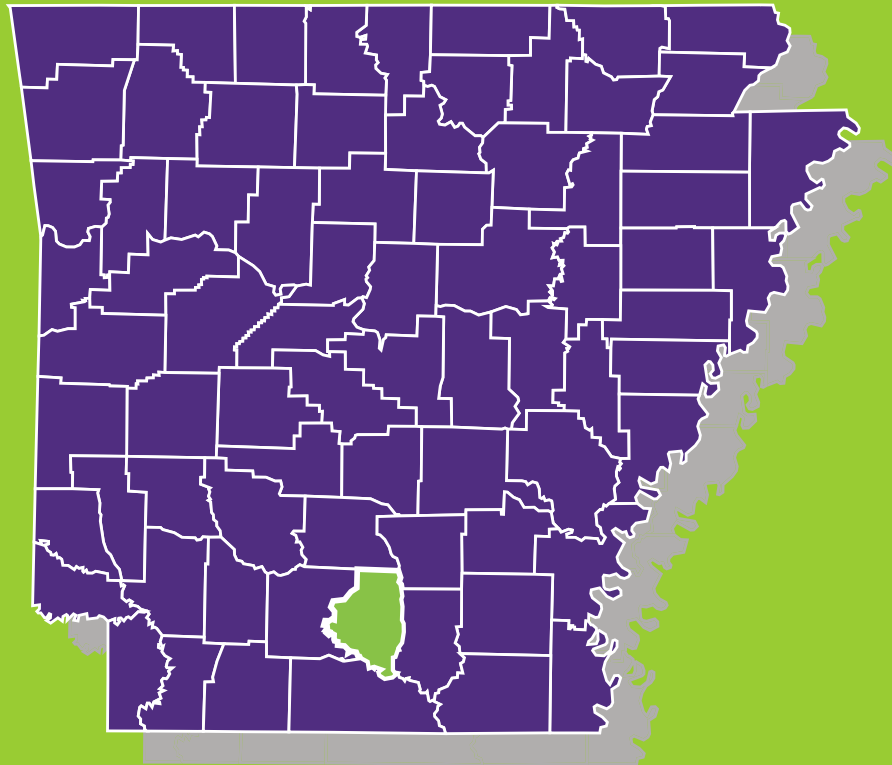


Political: #25

Pope County, with an overall transparency score of **0.205** on a scale of 0 to 1, ranks #20 on a scale of 0 to 1, in Arkansas web transparency and #1 in class 5 counties. Pope County is weakest on both fiscal transparency. It does not publish any fiscal transparency information. To improve transparency, officials should publish fiscal information such as budgets and audits.

CALHOUN COUNTY

Overall Rank: #24



Administrative: #11



Fiscal: #30

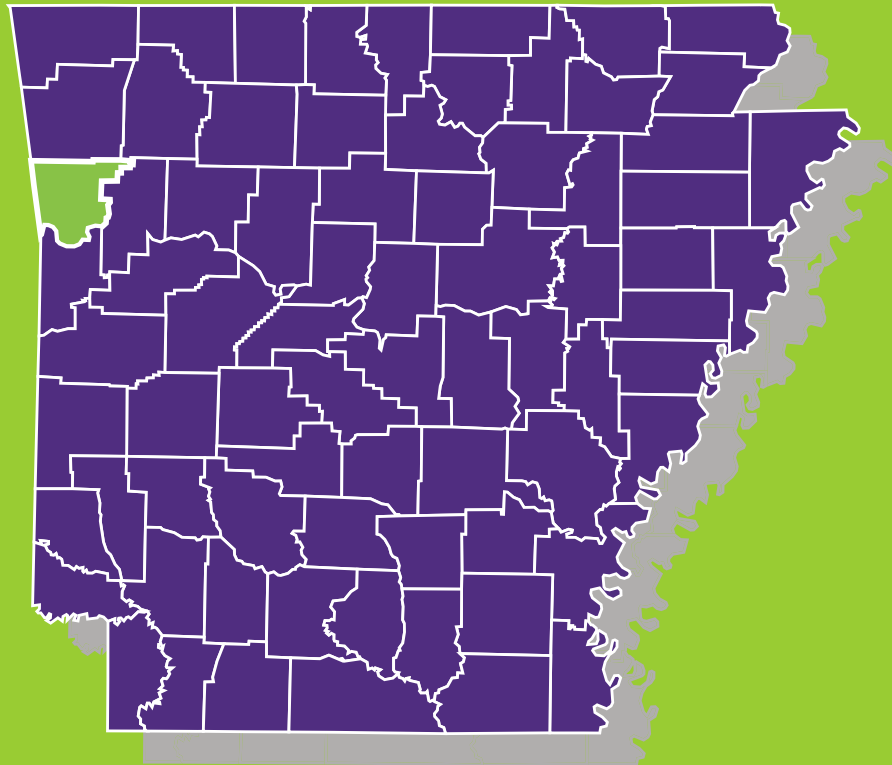


Political: #11

Calhoun County, with an overall transparency score of **0.163** on a scale of 0 to 1, ranks #24 in Arkansas web transparency and #2 in class 1 counties. Calhoun County is weakest on both fiscal and administrative transparency. It does not publish any administrative transparency information. To improve transparency, officials should fiscal information such as budgets and audits. They should also publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

CRAWFORD COUNTY

Overall Rank: #27



Administrative: #14



Fiscal: #12

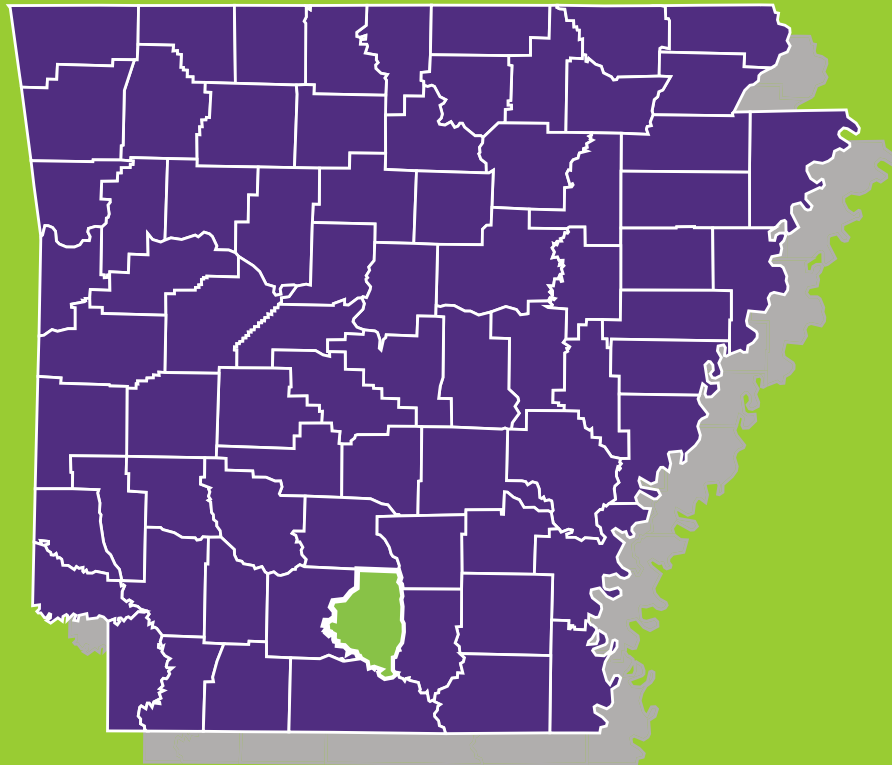


Political: #27

Crawford County, with an overall transparency score of **0.127** on a scale of 0 to 1, ranks #27 in Arkansas web transparency and #2 in class 5 counties. Crawford County is weakest on both fiscal and administrative transparency. To improve transparency, officials should publish fiscal information such as budgets and audits. They should also publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

NEVADA COUNTY

Overall Rank: #38



Administrative: #18



Fiscal: #60



Political: #29

Nevada County, with an overall transparency score of **0.090** on a scale of 0 to 1, ranks #38 in Arkansas web transparency and #2 in class 1 counties. Nevada County is weakest on both fiscal and administrative transparency. It does not publish any fiscal or administrative transparency information. To improve transparency, officials should publish fiscal information such as budgets and audits. They should also publish administrative information such as FOIA requests, building permit and zoning information, and bids and bid winners.

Counties with Minimal Web Presence through the Arkansas.gov Website

Of Arkansas's 75 counties, 35 do not have a stand-alone website. Taking a closer look at these 35, 20 have used the Arkansas.gov platform as a way to provide information about elected county officials.¹⁷ These counties are included in our assessment because the Arkansas.gov platform is an accessible and useful way for counties to communicate essential information to citizens.

The remaining 15 Arkansas counties have a minimal presence through the Arkansas.gov platform.¹⁸ Published information for these counties consists of the names and contact details for county assessors and collectors, and nothing else. All fall into lower population classes (classes 1–3), except for Lonoke County (class 5).¹⁹

All 35 counties without stand-alone websites need to improve their web transparency. The first step to becoming more transparent is to begin providing more information online. If the resources are unavailable to create a stand-alone website, counties could still increase transparency by better utilizing the existing Arkansas.gov platform.

¹⁷ The 20 counties are Ashley, Calhoun, Clay, Cleveland, Crittenden, Desha, Drew, Hot Spring, Jefferson, Johnson, Lee, Lincoln, Monroe, Montgomery, Nevada, Phillip, Prairie, Randolph, Sharp, and Woodruff.

¹⁸ The 15 counties are Arkansas, Conway, Dallas, Franklin, Fulton, Lawrence, Little River, Logan, Lonoke, Mississippi, Newton, Ouachita, Searcy, Pike, and Polk.

¹⁹ See county classification criteria in note 9.

A Good Place to Start

Local officials who want to improve their website or create a new one can begin by contacting the Arkansas Information Consortium (AIC). To apply for Board Revenue Share funding, they would contact the Information Network of Arkansas (INA) to submit a proposal.

Since 1997, the Arkansas Information Consortium (AIC) has been the state's contracted provider of digital government services. The state hired the AIC to increase the number of governmental processes that are done online. The AIC works with local governments to develop specific forms for web programs or to design entire website platforms.

AIC charges a transactional "citizen fee" on all of the online services it provides. For example, AIC is set up in 58 of Arkansas's 75 counties to accept property tax payments online. In 2017, it collected \$12 million dollars from transaction fees from nearly 500 online services. Two percent of all fees paid to the AIC each year go into a Board Revenue Share Fund that is controlled by the INA, a governor-appointed board that oversees AIC's contract with the state, per Arkansas Code §25-27-101.

In 2017, \$246,382 was moved from the AIC to the fund, and that money was used to provide scholarships and stipends for computer science students and teachers. In the past, the Board Revenue Share Fund has been used to give grants to counties that wanted to add online services but lacked the funds to do so.

Conclusion

From 2010 to 2012, former state treasurer Martha Shoffner awarded Steel Stephens, a broker with St. Bernard Financial, approximately \$2 billion in bond business. Stephens earned approximately \$1.7 million in commissions and in return for the business, Stephens made illegal \$6,000 payments to Shoffner every six months. Shoffner collected a total of \$36,000 over the period. A legislative audit was able to finally detect corruption in this case, but on their own, audits are not sufficient. With more transparency, perhaps the size of the bond business allocated to Stephens would have been discovered earlier, or perhaps the fear of getting caught would have deterred the crime.²² This is just one example, but ensuring that information is always available to the public can deter bad behavior. More people watching means elected officials are more aware of the dangers of getting caught.

Despite the importance of government transparency, Arkansas's web transparency is seriously deficient. Of the three types of transparency discussed, Arkansas counties are especially weak in both fiscal and administrative transparency, the kinds of transparency most clearly related to preventing and detecting corruption.

Publishing public information online also reduces the costs that arise when people request information through FOIA. For example, the State Office of Education and the Tax Commission in Utah save about \$15,000 a year by being proactive in publishing public information and reducing the number of requests as well as the costs associated with fulfilling those requests.²⁴

Along with citizens and elected officials, the state government as a whole should also play a role in promoting transparency in Arkansas counties. It should, for example, require that all counties maintain official websites and that they publish certain information on their websites. Existing legislation doesn't provide enough transparency. For example, AR Code § 14-21-102 (2017) requires the county clerk to publish the county's annual financial report one time in one local newspaper (or a newspaper with the largest circulation in the county if the county has no local newspaper). The cost of publishing the financial information varies across counties. For example, it costs \$364 for Sevier County to publish in their local paper, \$202.50 for Fulton County, and \$516.25 for Pope County.

Publishing financial information only in a newspaper, however, hinders on-demand access to information unlike publishing of information on websites. Online publication lowers the opportunity cost by eliminating travel time to the library and also by reducing the search time for information in the archives. This rule is outdated and needs to be amended considering that most Americans access information online nowadays. A 2017 survey by Pew Research Center revealed that nine-in-ten adults do use the internet to access information. Simultaneously, newspaper circulation has been declining since 1990.²⁵ The legislature should, therefore, amend AR Code § 14-21-102 (2017) to require online publication of budgets to account for the change in the behavior of the constituents. The amendment should require online publication of financial information in addition to the one-time publication stated in the current form of the law.

20 Maria Violeta Cimpoeu, and Valentin Cimpoeu. "Budgetary transparency—an improving factor for corruption control and economic performance." *Procedia Economics and Finance* 27 (2015): 579-586.

21 Nikos Passas. "Corruption in the procurement process/outsourcing government functions: Issues, case studies, implications." *Boston: Institute for Fraud Prevention* (2007).

22 U.S. Attorney's Office Eastern District of Arkansas "Former Arkansas State Treasurer Martha Shoffner Sentenced To 30 Months in Prison for Extortion and Bribery". 2013. Federal Bureau of Investigation. <https://www.fbi.gov/contact-us/field-offices/littlerock/news/press-releases/former-arkansas-state-treasurer-martha-shoffner-sentenced-to-30-months-in-prison-for-extortion-and-bribery>. [Accessed 27 Jul. 2018].

23 Bernardino Benito and Francisco Bastida. "Budget transparency, fiscal performance, and political turnout: An international approach." *Public Administration Review* 69, no. 3 (2009): 403-417.

24 U.S. PIRG Education Fund. (2013). "Following The Money 2013". 2013. Uspirg.Org. https://uspig.org/sites/pirg/files/reports/USP_Following_the_Money_screen_final.pdf [Accessed 27 Jul. 2018].

We have also observed that counties that do not have stand-alone websites but that do have a web presence on the Arkansas.gov platform published no information on fiscal and administrative transparency. Thus, there is need to explore how the Arkansas.gov platform can help such counties to publish fiscal and administrative transparency information in addition to political transparency information.

Much work remains to be done to improve web transparency in Arkansas counties. The average score for overall transparency among Arkansas county websites is 0.15 on a scale of 0 to 1. Improvement requires commitment from elected officials. We have offered a tool that can be used as a benchmark for assessing the progress Arkansas counties will in the short, medium, and long term. Our goal is to periodically assess the county websites and point out areas that are still lagging. The benefits of transparency are well documented in academic literature, and Arkansas would benefit from a reduction in corruption.

Corruption is a complex problem, and the attempts to address it will not all be simple. But increasing county web transparency is a straightforward way to begin. The information already exists and it should be made public. It makes officials more accountable. It makes citizens more powerful. Corruption shouldn't happen. But if it happens, it should be easily discovered and quickly stopped. This index is a tool, a measuring tape for good governance, and we hope Arkansans use it to build a better and more transparent state government.

Recommendations

Private Citizens

- Arkansans should demand that counties publish more information online

Local Elected Officials

- Elected officials should proactively improve web transparency in their counties

State Legislators

- Amend AR Code § 14-21-102 (2017) to require online publication of budgets
- Improve the Arkansas.gov platform

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Disclaimer

The Arkansas Center for Research in Economics is an Arkansas-focused research center housed in the College of Business at the University of Central Arkansas. Our scholars and policy analysts use academic research and original analysis to educate the public on important issues of public policy in Arkansas. Our research focuses on barriers to employment, taxes and subsidies, K–12 education, property rights, and government transparency. The views expressed in this publication do not necessarily reflect those of the University of Central Arkansas.

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