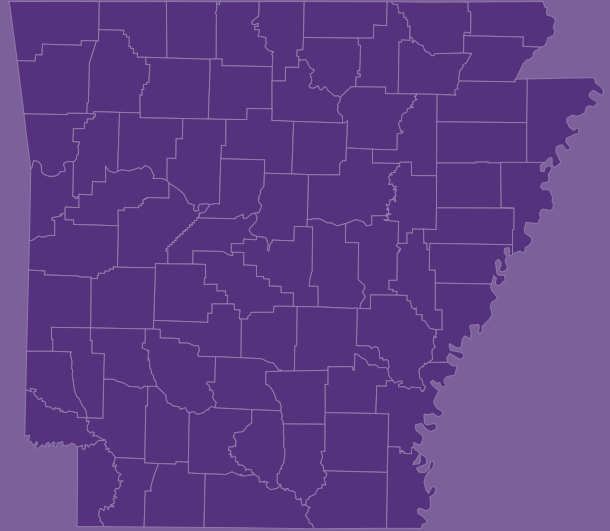# ACCESS
ARKANSAS

COUNTY WEB TRANSPARENCY

ARKANSAS CENTER FOR RESEARCH IN ECONOMICS
UNIVERSITY OF CENTRAL ARKANSAS

THIRD EDITION
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EXECUTIVE SUMMARY

Transparency is key to good governance.[1] A survey of transparency research reveals that transparency enhances accountability, instills fiscal discipline, improves economic performance, promotes trust between governments and citizens, and reduces corruption.[2]

To further these ends, the Arkansas Center for Research in Economics (ACRE) started the Arkansas Projects in Transparency to improve transparency at Arkansas's local government level. A vital component of this project is creating and maintaining a transparency index for Arkansas counties, which serves two purposes. First, it informs residents about the level of government transparency in their counties and the improvements their county governments are making and need to make. Second, it provides researchers and policymakers with the necessary data to analyze the relationship between transparency and economic and socioeconomic factors in Arkansas. This publication is the third edition of our index, which was first published in 2018.

We calculate our transparency index by assessing the information that county governments publish on their websites and on the Arkansas.gov platform. We identify the counties that are best and worst in web transparency overall, and we also quantify their strengths in three overarching kinds of transparency: fiscal, administrative, and political.

We focus on county-level governments because they are just as important as state governments. For example, Arkansas counties provide critical services like law enforcement, firefighting, ambulances, trash pickup, sewers, and water for their residents, among other services.[3] However, 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.

There is a greater need for increased transparency at the county government level: a 2013 Sunshine Review[4] of web transparency in the United States revealed that state governments are more transparent than local governments.[5] In Arkansas, the state government earned a B, while its county governments earned an F. Arkansas's counties were the worst in the nation: no other state's counties earned such a low grade. Thus, our goals are to raise awareness of web transparency in Arkansas counties and encourage counties to improve their web transparency.

This edition also highlights the counties that have improved the most since last year. Our assessment shows some improvement in overall transparency. For Arkansas counties as a whole, we find that, as in 2018 and 2019, political transparency is the best, followed by fiscal then administrative transparency. Fiscal transparency improved the most, followed by political then administrative transparency.

The current index shows that, on average, Arkansas counties are publishing about 31 percent of the important information included in our index compared to about 21 percent in 2019 and 15 percent in 2018. We acknowledge that one factor contributing to the improvement could be that we had more researchers searching for information on the county websites this year than we did in the previous two years. This increase in our research resources may have increased our chances of finding the information. However, we attribute the improvement mainly to two other factors.

First, Act 564 passed into law. The law states that beginning in January 2020, counties must publish financial information on web platforms, including Facebook. This law has improved fiscal transparency. We commend the law's lead sponsor, Rep. Spencer Hawks (R-District 70), for his efforts toward the achievement. We also commend the Association of Arkansas Counties for providing an alternative web platform for publishing county financial information.

Second, the publication of our report has encouraged counties to involve us in their transparency efforts. For example, Faulkner County engaged our policy analysts to testify in favor of an ordinance to publish contract bidding information online. Benton County invited us to discuss specific areas where the county can improve transparency. Over the last year, we interacted with several county officials inquiring how they could enhance their counties' transparency. As a result, we are pleased to report that several counties have made tremendous web transparency improvements.

BACKGROUND

A 2013 Sunshine Review report revealed that Arkansas counties are the worst in the nation at publishing public information on their websites.[6] Considering the benefits of transparency, including 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. Our project systematically reviews and assesses the types of information Arkansas's 75 county governments publish online.

We released our inaugural report, "Access Arkansas: County-Level Web Transparency," in 2018. It revealed a deficiency in Arkansas counties' online publication of information, especially information about fiscal transparency (financial information such as budgets and financial statements) and administrative transparency (information about local officials' activities and processes).

As of October 2020, 40 counties (down from 41 in 2019) have stand-alone websites; the rest have some or minimal web presence through the state's Arkansas.gov platform.[7] We consider Arkansas.gov an important platform for counties without stand-alone websites to publish information. At a minimum, residents can find contact information for their county assessor and collector at https://portal.arkansas.gov/counties/. Many counties' pages also contain links to their assessor's or collector's website. For some counties, more information is available at "countyname"county.arkansas.gov. For example, for Johnson County, there is more information at johnsoncounty.arkansas.gov. However, we noticed that it is more difficult to get to these counties' pages through the homepage of Arkansas.gov than it is to use a search engine such as Google.

Previous studies assessing Arkansas counties' websites include only those counties with stand-alone websites. The first study, published in 2013, assessed

just 35 counties,[8] while the second one, published in 2015, assessed 31 counties.[9] Building on these two earlier studies, we include all 75 counties to create our transparency index.

Both earlier studies are based on web assessments conducted no later than 2012. However, circumstances have changed and will keep evolving in Arkansas, generating the need for ACRE's inaugural transparency index in 2018 and regular updates. An example of an evolving circumstance is the improvement in web access in rural areas. As of year-end 2018, 59.1 percent of Arkansas's rural population had access to fixed terrestrial 25 Mbps/3 Mbps internet,[10] up from 16.0 percent in 2013.[11] These numbers will go up with the establishment of the Arkansas Rural Connect (ARC) grant program aimed at providing high-speed broadband to residents in rural communities by 2022. The ARC program was established in August 2019.[12]

In addition to being the most current assessment, our study has four more noteworthy features:

1. **Benefits categorized.** Because our study categorizes fiscal, administrative, and political information separately,[13] researchers and policymakers can easily assess the relative benefits of increasing accessibility for each information type.

2. **Focus on the fiscal.** Our study breaks out fiscal information from other types of information. Isolating fiscal transparency allows us to examine the items with the most significant deterrence and detection effects on public corruption.

3. **Recent information prioritized.** Our study assigns more weight to current information when analyzing sources that include past information, such as budgets. Recent information is a more accurate indicator of county web transparency, especially when evaluating current officials or programs' successes or failures.

4. **Ongoing.** We update our study regularly. Regular updates allow residents and researchers to make comparisons over time with a consistent and reliable data set.
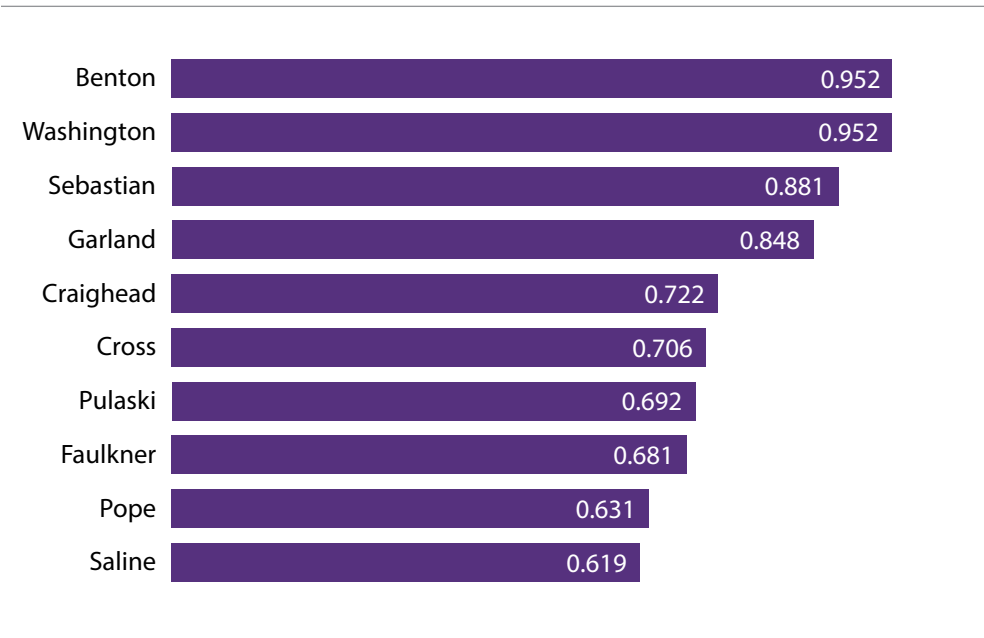
OVERALL TRANSPARENCY

The overall score ranges from 0.000 to 1.000, combining the three types of transparency: fiscal, administrative, and political.

- **Fiscal transparency** is the disclosure of how governments spend tax dollars.
- **Administrative transparency** relates to the openness of government activities and processes.
- **Political transparency** relates to the disclosure of information about elected officials and the openness of elected bodies such as quorum courts—the legislative body of county governments.[14]

Scoring highest on all three types of transparency, Benton County (0.952) and Washington County (0.952) stand out as the most web-transparent counties in Arkansas, as figure 1 shows. While there used to be a noticeable gap between Washington County and Arkansas's other 74 counties, some counties have made improvements to shrink that gap.

- Washington County and Benton County are now tied for first place. In 2019, Benton trailed by 0.190, with a score of 0.762 compared to Washington's 0.952.
- Saline County, this year's 10th-ranked overall with a score of 0.619, publishes about 34 percent less information than the first-place counties. That's a marked improvement over 2019, when the 10th-ranked county, Pope, had a score of 0.473 and published less than 50 percent of the information that top-ranked Washington published.
- Cross County pulled into the top 10 for the first time, increasing its score from 0.452 in 2019 to 0.706 in 2020.

County	Score
Benton	0.952
Washington	0.952
Sebastian	0.881
Garland	0.848
Craighead	0.722
Cross	0.706
Pulaski	0.692
Faulkner	0.681
Pope	0.631
Saline	0.619

Compared to 2019, Benton County has improved by 0.190 points, which means that it publishes 19 percent more information online than last year. Last year, only eight counties—Washington, Benton, Garland, Sebastian, Pulaski, Faulkner, Saline, and Columbia—had an overall score greater than 0.500. The current index shows that all top 10 counties have a score greater than 0.500. Three of these counties—Craighead, Cross, and Pope—scored below 0.500 last year.

Less encouraging is that 79 percent of Arkansas counties (59 out of 75) still score less than 0.500, which means these counties are publishing less than 50 percent of the important public information included in our index. Thus, despite the improvements some counties have made, most counties still have a long way to go to improve their web transparency. A possible reason for not publishing information may include a lack of resources and personnel with knowledge of how to do so. However, a 2018 United States Public Interest Research Group report notes that as technology improves, governments may be able to lower the costs of creating and maintaining their websites. Despite this possible barrier, counties should consider that a transparent government's benefits, such as improved relationships between government officials and residents, will likely outweigh the costs of developing online resources.

Overall, Arkansas counties performed better in political transparency this year than in the other two types of transparency, and their scores show improvement from our assessment in 2019. Table 1 shows how the state averages for the three transparency categories compare.

TABLE 1: Average Percentage of Published information by Transparency in Arkansas

	2020	2019	IMPROVEMENT
Fiscal	36.900	16.400	20.500
Administrative	15.100	12.200	2.900
Political	43.100	36.600	6.500

Figure 2 shows the distribution of overall scores for all 75 Arkansas counties. Figure 2 also shows the number of counties that score in each range. Forty-five counties score between 0.000 and 0.290, a clear indication that Arkansas counties as a whole are still deficient in web transparency. On a positive note, however, there are nine fewer counties in this range than last year.

FIGURE 2: Distribution of Overall Transparency Scores in Arkansas

Overall Transparency Score	Number of counties
0.000–0.090	15
0.100–0.190	11
0.200–0.290	19
0.300–0.390	10
0.400–0.490	3
0.500–0.590	6
0.600–0.690	4
0.700–0.790	3
0.800–0.890	2
0.900–1.000	2

Table 2 gives the rank and overall score for each of Arkansas's 75 counties. The last 19 counties in the table do not have stand-alone websites and only supply information on the contacts of their two elected offices, the assessor and collector, through the Arkansas.gov platform. Of the remainder, 40 counties have stand-alone websites, and the other 16 use the Arkansas.gov platform and include more information than the bottom 19.5.

RANK	COUNTY	SCORE	RANK	COUNTY	SCORE	RANK	COUNTY	SCORE
1	Benton	0.952	25	Phillips	0.333	50	Union	0.159
1	Washington	0.952	27	Izard	0.327	52	Clark	0.157
3	Sebastian	0.881	28	Grant	0.324	53	Perry	0.127
4	Garland	0.848	29	Drew	0.302	54	Jackson	0.119
5	Craighead	0.722	29	Sharp	0.302	55	Lafayette	0.108
6	Cross	0.706	31	Calhoun	0.283	56	Bradley	0.095
7	Pulaski	0.692	32	White	0.276	56	Scott	0.095
8	Faulkner	0.681	33	Chicot	0.270	56	Sevier	0.095
9	Pope	0.631	33	Clay	0.270	59	Yell	0.092
10	Saline	0.619	33	Crittenden	0.270	60	Howard	0.090
11	Cleburne	0.598	33	Desha	0.270	61	Little River	0.087
12	Jefferson	0.578	33	Woodruff	0.270	62	Newton	0.083
13	Van Buren	0.570	38	Johnson	0.257	62	Pike	0.083
14	Boone	0.521	39	Lee	0.254	64	Ouachita	0.079
15	Baxter	0.508	40	Cleveland	0.251	64	Polk	0.079
16	Columbia	0.500	39	Stone	0.241	66	Nevada	0.076
17	Carroll	0.490	42	Lawrence	0.238	67	Independence	0.067
18	Mississippi	0.467	43	Miller	0.237	68	Logan	0.063
19	Ashley	0.407	44	Lincoln	0.235	68	Dallas	0.063
20	Marion	0.399	45	Crawford	0.233	68	Lonoke	0.063
21	Poinsett	0.356	46	Hot Spring	0.232	71	Randolph	0.060
22	Conway	0.352	47	Montgomery	0.222	72	Arkansas	0.057
22	Madison	0.352	48	Greene	0.213	72	Franklin	0.057
24	Prairie	0.349	49	St. Francis	0.190	72	Fulton	0.057
25	Monroe	0.333	50	Hempstead	0.159	72	Searcy	0.057

Figure 3 presents a transparency heat map of counties. Even though we found some improvements, it is evident from the map that most Arkansas counties are still not web transparent.

FIGURE 3: Heat Map

- 0.900–1.000
- 0.700–0.890
- 0.500–0.690
- 0.300–0.490
- 0.100–0.290
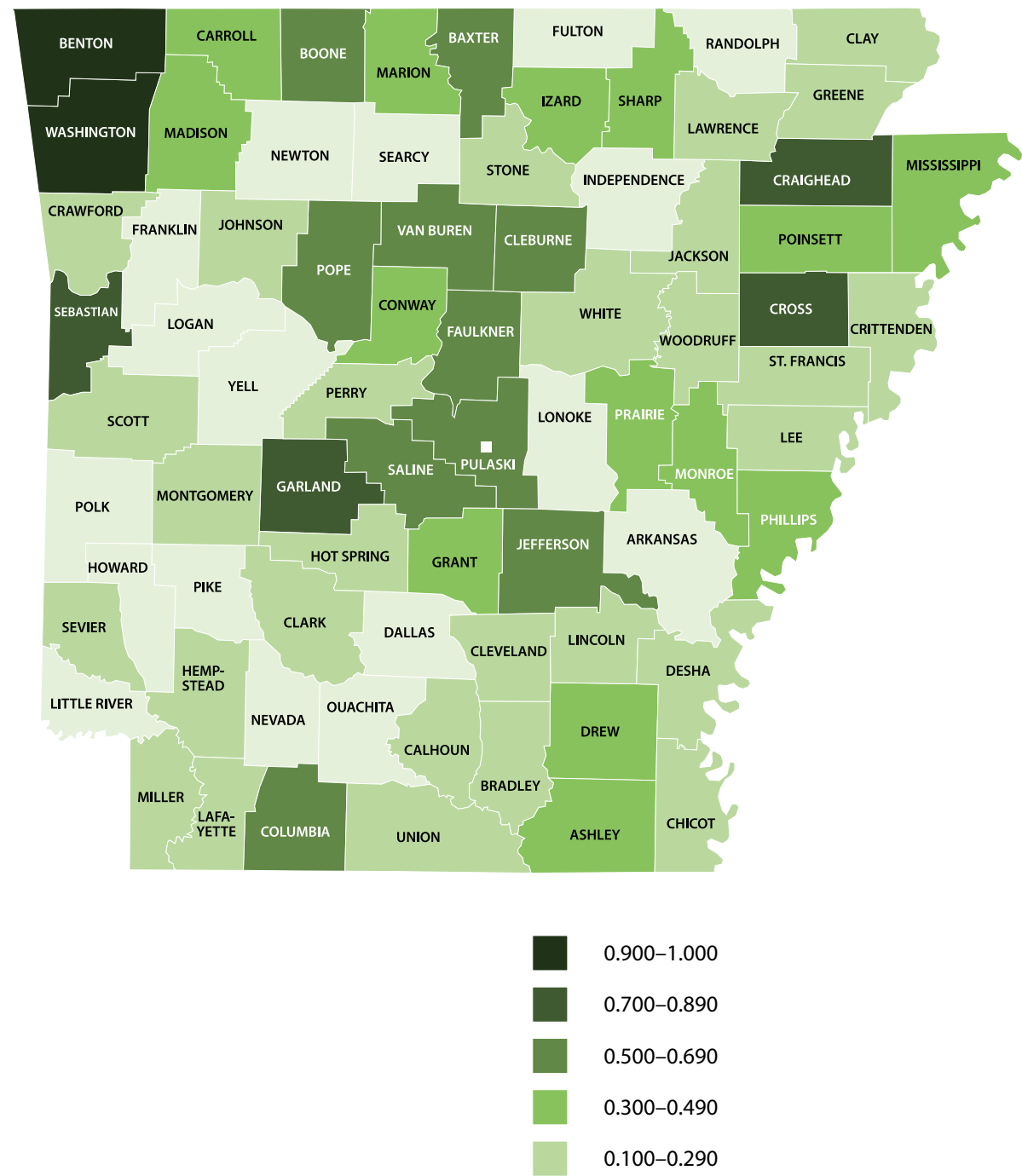
TOP 10 MOST-IMPROVED COUNTIES

One reason for creating the index and updating it regularly is for county officials and county residents to see the progress their county is making on web transparency. Figure 4 shows the top 10 most-improved counties in Arkansas.

Top 10 Most Improved Counties, Overall Transparency Score
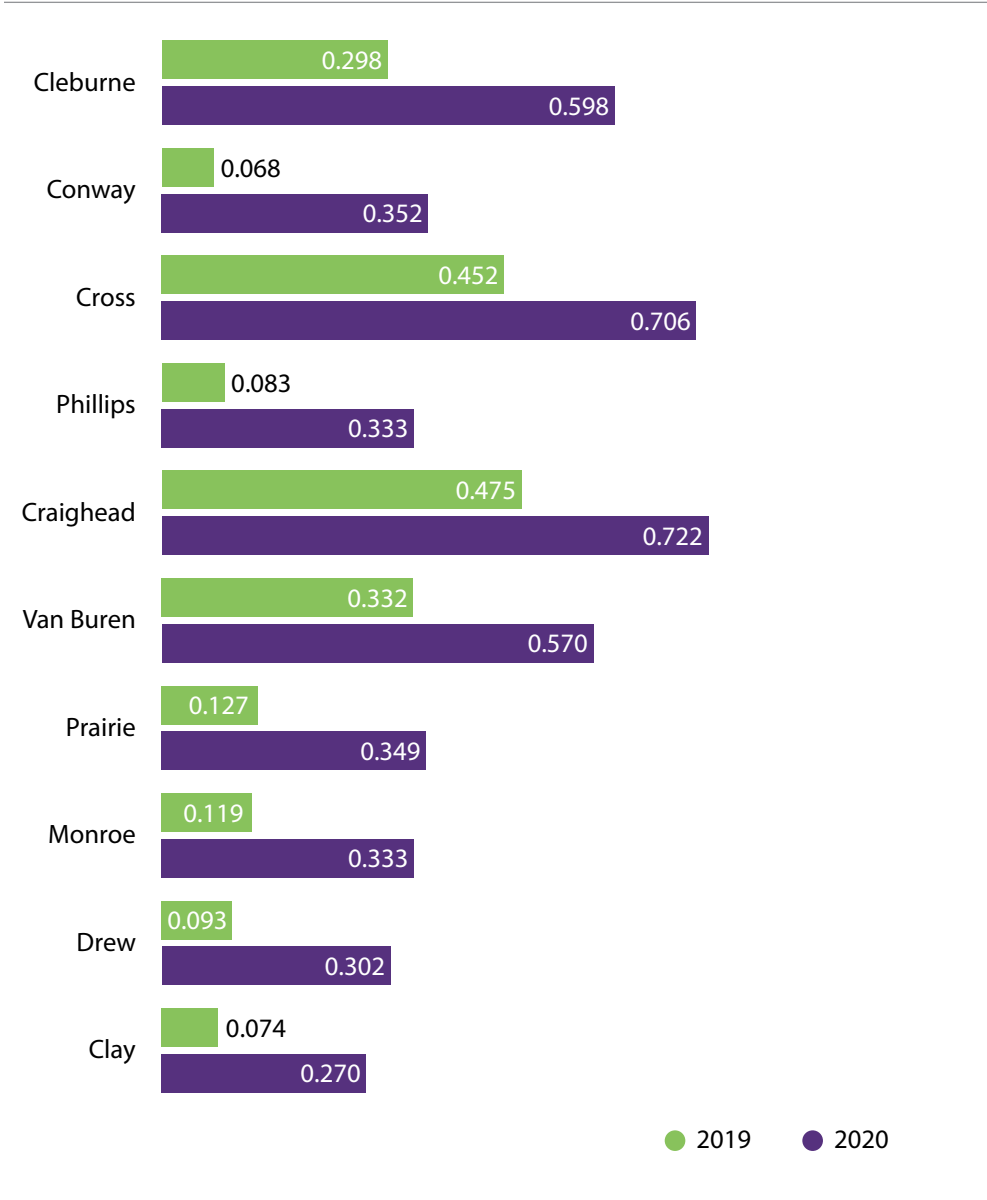
Cleburne County improved the most: by 0.300, which is equivalent to adding 30 percent of the important public information included in the index. In terms of ranking, Cleburne County moved from 21st in 2019 to 11th in 2020. This improvement occurred because Cleburne County published financial information it previously did not, such as budgets and audited financial statements. The county was acting in compliance with Act 564, which came into effect in January 2020.[15] Other counties worthy of mention are Conway and Cross, which improved by 0.284 and 0.254 points, respectively. Cross County was also among the top 10 most improved counties in 2019. It jumped from 28th in 2018 to 11th in 2019 and now ranks 6th. One county (Craighead) that was in the top 10 in 2019 is now among the top 10 most-improved counties in overall transparency, showing that even when counties have relatively high rankings, they can make important improvements.

OVERALL TRANSPARENCY BY COUNTY CLASSIFICATION

The Association of Arkansas Counties organizes counties into different classes based on population size:[16]

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

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

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

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

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

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

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

Eight of the top 10 most populous counties in Arkansas (Pulaski, Benton, Washington, Sebastian, Faulkner, Saline, Craighead, and Garland) are among the top 10 performers web transparency. A simple scatter plot of population and our transparency index in figure 5 indicates that more populous counties tend to be more web transparent than less populous ones.
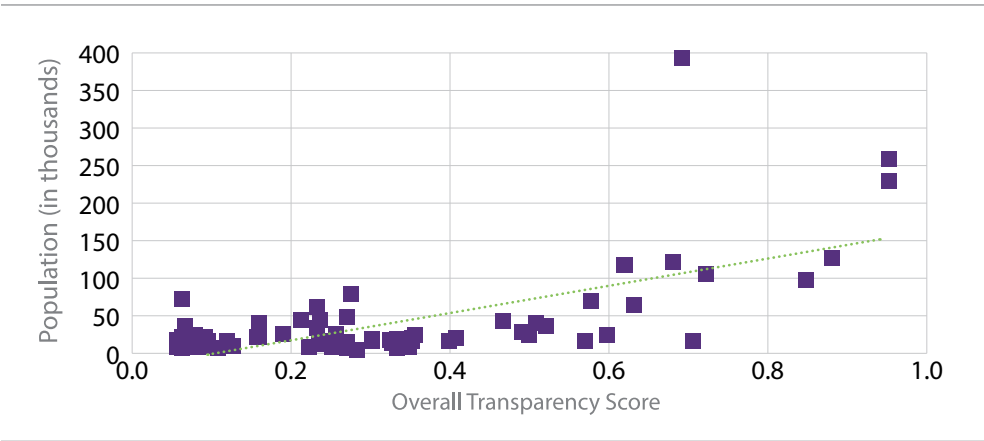
In addition to ranking the top 10 overall performers (figure 1), we recognize the top two performers in each of the seven population-size classes, as figure 6 shows. This analysis allows us to compare each county with all other counties in the state and counties similar in population. Competition among peers can bring about much-needed improvement as counties realize that counties like theirs can do better.

FIGURE 6: Top Two Performers in Overall Transparency by County Population Classification
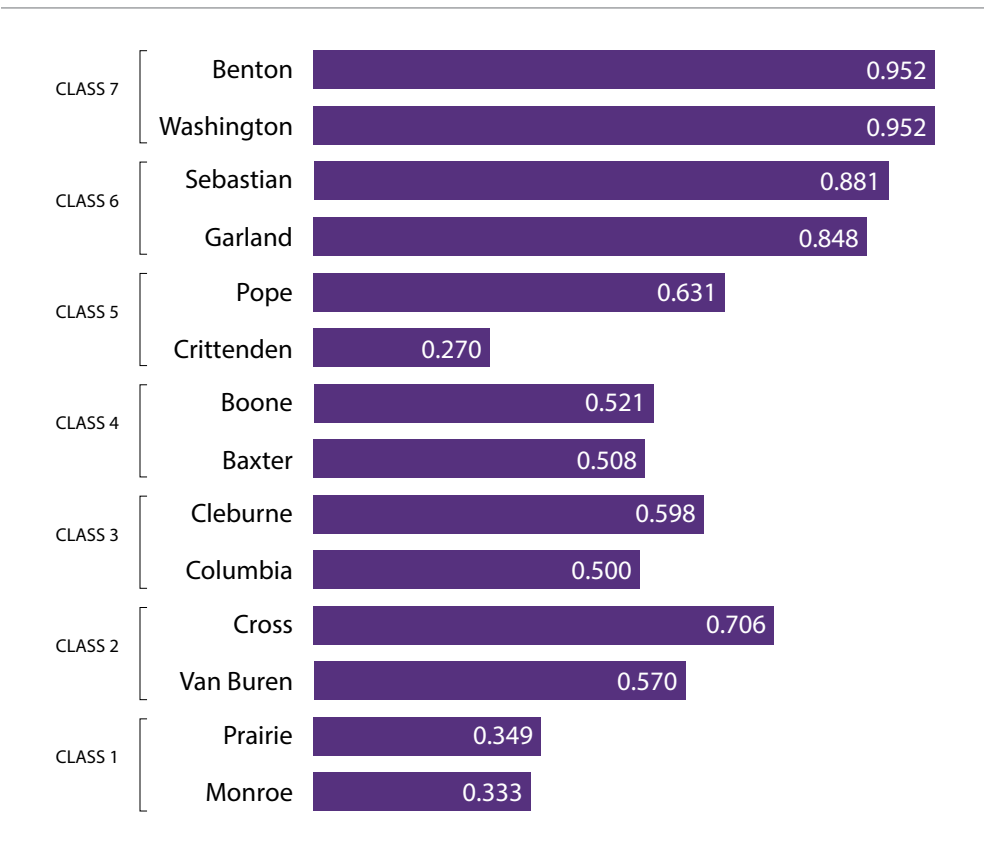
Even though we see a positive relationship between population size and web transparency in our scatter plot, low population is no excuse for not publishing public information online. Cross, which is in class 2, outperforms more populous counties in classes 3, 4 and 5. Similarly, Crittenden County, which is in class 5, is outperformed by the top two performers in less-populous counties in classes 1, 2, 3, and 4.

Each of the top two performers by population class scores higher than 0.500, except for Prairie, Monroe, and Crittenden. Their low scores indicate that even some top performers publish less than 50 percent of important public information online. For example, these counties have not published their budgets and financial statements online. Doing so would improve their low scores.

OVERALL TRANSPARENCY BY COUNTY INCOME CLASSIFICATION

One concern regarding web transparency is that it imposes new and ongoing costs for counties to create and maintain websites. The implication is that higher-income counties are likely to be more web transparent than lower-income counties. This section compares counties by income. Using median household income, we have placed counties into six groups.[17]

Group 1 ($26,000 - $30,999): Desha, Lee, and Phillips.

Group 2 ($31,000 - $35,999): Chicot, Clay, Howard, Jackson, Lafayette, Marion, Monroe, Ouachita, Scott, Sharp, St. Francis, and Woodruff.

Group 3 ($36,000 - $40,999): Arkansas, Ashley, Bradley, Clark, Columbia, Crittenden, Dallas, Franklin, Fulton, Izard, Jefferson, Johnson, Lawrence, Logan, Mississippi, Montgomery, Nevada, Newton, Pike, Poinsett, Polk, Randolph, Searcy, Stone, and Van Buren.

Group 4 ($41,000 – $45,999): Baxter, Boone, Calhoun, Carroll, Cleburne, Cleveland, Conway, Craighead, Cross, Drew, Garland, Hempstead, Hot Spring, Independence, Lincoln, Little River, Madison, Miller, Pope, Prairie, Sebastian, Union, White, and Yell.

Group 5 ($46,000 – $50,999): Crawford, Faulkner, Grant, Greene, Perry, Pulaski, Sevier, and Washington.

Group 6 ($51,000–$61,999): Benton, Lonoke, and Saline.

Five of the top 10 highest-income counties in Arkansas (Benton, Saline, Faulkner, Pulaski, and Washington) are in the top 10 performers in web transparency. A scatter plot of median household income and our transparency index in figure 7 indicates that higher-income counties tend to be more web transparent than lower-income ones.
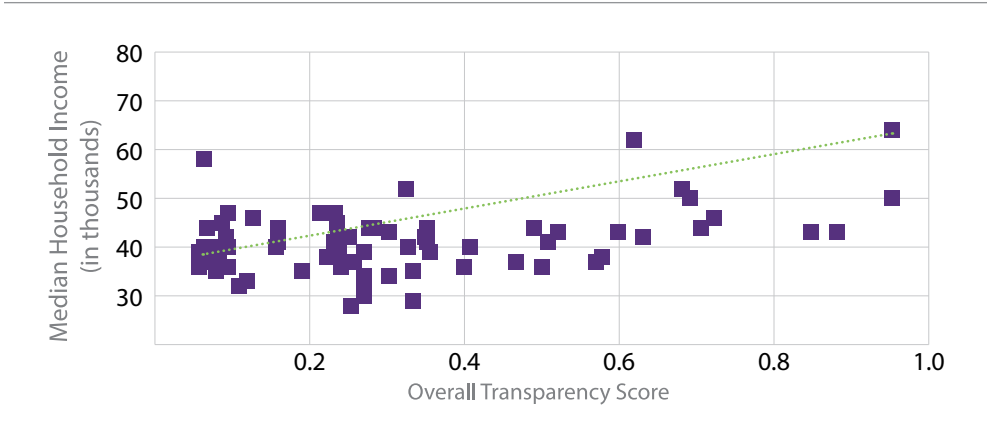
Figure 8 shows the top two performers in each group and illustrates that income seems to be correlated with the level of web transparency for the first four groups. The relationship seems not to hold when you compare groups 4, 5 and 6. Sebastian County and Garland County, which are in the fourth group, outperform Pulaski County (group 5) and Saline County (group 6). In group 5, Washington County outperforms all counties in the higher-income group 6 except for Benton County, whose score is the same as Washington County's.

FIGURE 8:   Top Two Performers in Overall Transparency by County Income Classification
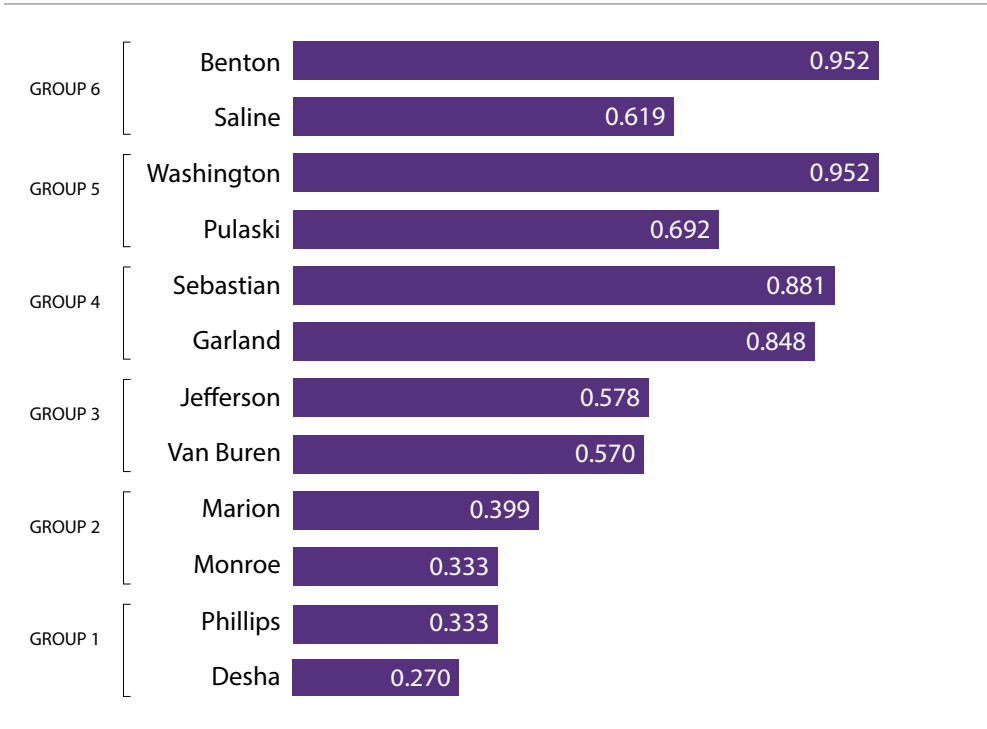
FISCAL TRANSPARENCY

Recall that fiscal transparency is the disclosure of how governments spend tax dollars. Our fiscal transparency score combines three components: budgets, audits, and taxes and fees. Figure 9 shows that Benton, Garland, and Washington counties, each earning the maximum score of 1.000, post 100 percent of the important fiscal information included in our index. These three counties outperform all other counties in Arkansas.

FIGURE 9:   Top 10 Performers in Fiscal Transparency
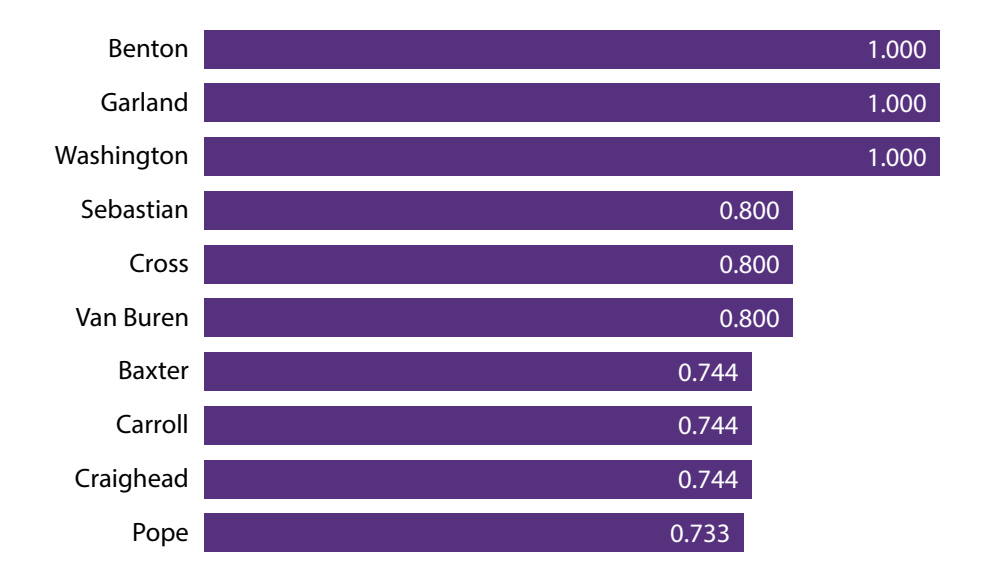
Compared to 2019, we observe some improvement in fiscal transparency across counties. Only Washington had a score of 1.000 in 2019. The 2020 index shows that two other counties (Benton and Garland) have joined Washington at the

top. The top 10 counties in 2020 all scored greater than 0.700, compared to only four in 2019. The 10th-ranked county in 2019, Carroll, scored 0.467. In contrast, 2020's 10th-ranked county, Saline, scored 0.733. Sebastian, Cross, and Van Buren, three counties that were not in the top 10 in 2019, have broken through this year, replacing Columbia, Faulkner, and Sevier.

Table 3 provides the number of counties that reported each of the index's subcomponents in 2018, 2019, and 2020. It demonstrates both the improvement that Arkansas counties have made as whole and the deficiency that still exists in publishing certain types of financial information.

SUBCOMPONENT	2020		2019		2018	
	COUNT	%	COUNT	%	COUNT	%
Current budget	39	52	18	24	8	11
Previous year's budget	41	55	15	20	9	12
Two years prior's budget	35	47	10	13	7	9
Three years prior's budget	12	16	9	12	6	8
Current Audit	34	45	6	8	0	0
Previous year's audit	31	41	6	8	1	1
Two years prior's audit	30	40	7	9	2	3
Three years prior's audit	28	37	6	8	2	3
County fees	36	48	36	48	22	29
Property tax rates	34	45	27	36	11	15
General Sales Tax Rates	9	12	8	11	4	5
Special Sales Tax Rates	2	3	8	11	2	3
All on a single webpage	3	4	1	1	0	0

Five things especially stand out in table 3:

- The number of counties publishing each subcomponent of fiscal transparency online has increased in every category except county fees and special sales tax rates.

- For all but two subcomponents of fiscal transparency (current budget and previous year's budget), over half of the counties do not publish each subcomponent of fiscal transparency online.

- For all but four subcomponents of fiscal transparency, more than a quarter of counties do publish each subcomponent of fiscal transparency online.

- 39 of 75 counties (52 percent) publish current budgets on their websites or provide a link to third-party sites that publish county budgets, compared to 18 counties (24 percent) in 2019 and 8 counties (11 percent) in 2018.

- 34 of 75 counties (45 percent) now publish their most current audited financial statements online or provide a link to third-party sites that publish them, compared to 6 counties (7 percent) in 2019 and 0 in 2018.[18]

Further analysis of fiscal transparency information revealed that only 8 of 75 Arkansas counties (11 percent) have published their current budgets and budgets for the past three years as well as current and past three years' audited financial statements. Table 4 shows fiscal transparency scores for each of Arkansas's 75 counties. Nineteen Arkansas counties have a zero score, indicating that they currently do not publish any financial information.[19] Nineteen is an improvement compared to 2019, when 33 counties did not publish any financial information online. Additionally, four counties have a score of just 0.067 this year. The only financial information these counties publish is their fees.[20]

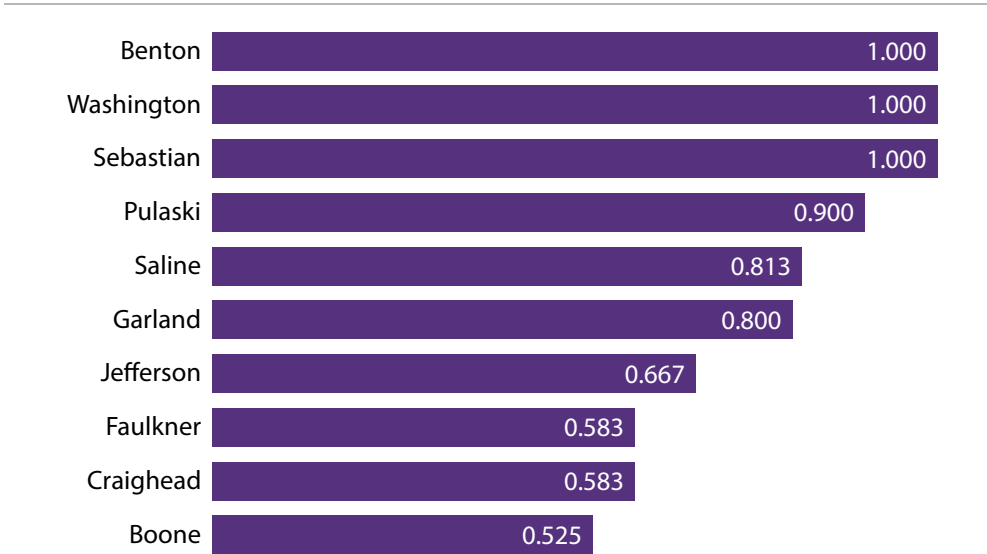| RANK	COUNTY	SCORE	RANK	COUNTY	SCORE	RANK	COUNTY	SCORE
1	Benton	1.000	19	Lee	0.611	51	Howard	0.083
1	Garland	1.000	19	Phillips	0.611	51	Little River	0.083
1	Washington	1.000	19	Prairie	0.611	53	Conway	0.067
4	Sebastian	0.917	19	Woodruff	0.611	53	Crawford	0.067
5	Cross	0.867	30	Johnson	0.567	53	Ouachita	0.067
6	Van Buren	0.833	31	Lincoln	0.556	53	Polk	0.067
7	Baxter	0.800	32	White	0.522	57	Arkansas	0.000
7	Carroll	0.800	33	Izard	0.478	57	Bradley	0.000
9	Craighead	0.778	34	Grant	0.467	57	Dallas	0.000
9	Pope	0.778	35	Montgomery	0.444	57	Franklin	0.000
11	Cleburne	0.744	36	Greene	0.411	57	Fulton	0.000
11	Monroe	0.744	37	Marion	0.356	57	Independence	0.000
13	Columbia	0.694	37	Pulaski	0.356	57	Lafayette	0.000
14	Chicot	0.678	39	Poinsett	0.300	57	Lawrence	0.000
14	Madison	0.678	40	Stone	0.233	57	Logan	0.000
14	Sharp	0.678	41	St. Francis	0.222	57	Lonoke	0.000
17	Faulkner	0.633	42	Jefferson	0.189	57	Nevada	0.000
17	Mississippi	0.633	42	Saline	0.189	57	Newton	0.000
19	Calhoun	0.611	44	Ashley	0.167	57	Perry	0.000
19	Clay	0.611	45	Union	0.139	57	Pike	0.000
19	Cleveland	0.611	46	Boone	0.133	57	Randolph	0.000
19	Crittenden	0.611	46	Clark	0.133	57	Scott	0.000
19	Desha	0.611	46	Hempstead	0.133	57	Searcy	0.000
19	Drew	0.611	46	Jackson	0.133	57	Sevier	0.000
19	Hot Spring	0.611	46	Miller	0.133	57	Yell	0.000

NOTEWORTHY CHANGES TO FISCAL TRANSPARENCY IN ARKANSAS

In our inaugural report on county transparency in Arkansas, we recommended an amendment to AR Code § 14-21-102 (2017) to include the publication of financial information online. Previously, the law required 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 had no local newspaper). The Arkansas Legislature followed our recommendation and enacted Act 564, requiring counties to publish annual budgets and annual financial reports on a website owned or maintained by the county, the state, or the Association of Arkansas Counties. Effective January 2020, annual budgets

and other annual financial reports were required to be available online. With this change, we have noticed an upswing in fiscal transparency.

The online platforms that publish this financial information include the county's official website, its Facebook page, the Association of Arkansas Counties website, and the Arkansas Legislative Audit website. For counties that do not publish their budgets and audited financial information on their official websites, we recommend that they provide a link to that financial information from their websites to make it easy for residents to access the information.[21] Publishing information is meaningless if residents cannot find it.

ADMINISTRATIVE TRANSPARENCY

Administrative transparency relates to the openness of local officials' activities and processes, specifically public records requests, building permits and zoning, government contracts, and jobs. With a score of 1.000, Benton County, Washington County, and Sebastian County outperform all other counties, followed by Pulaski County, as figure 10 shows. Rounding out the top 10 performers in this category are Faulkner (0.583), Craighead (0.583), and Boone (0.525) Counties. Compared to the other categories of transparency, administrative transparency is still the weakest, with an average score of 0.151 (up from 0.122 in 2019), compared to 0.369 for fiscal transparency and 0.431 for political transparency.

FIGURE 10:   Top 10 Performers in Administrative Transparency

County	Score
Benton	1.000
Washington	1.000
Sebastian	1.000
Pulaski	0.900
Saline	0.813
Garland	0.800
Jefferson	0.667
Faulkner	0.583
Craighead	0.583
Boone	0.525

A score of 0.525 for Boone County means that the county publishes about 53 percent of our index's important administrative information while omitting close to 47 percent. Jefferson (0.667) and Boone are the two counties that did not make the top 10 in 2019 but made it this year. Previously, they scored 0.250 and 0.000, respectively.

Table 5 shows the subcomponents of our administrative transparency score and the number and percentage of counties that published each subcomponent online in 2020. The table also provides 2019 and 2018 figures to show the progress in publishing each subcomponent.

TABLE 5:   Number and Percentage of Counties Publishing Each Subcomponent of Administrative Transparency Online, by Year

SUBCOMPONENT	2020 COUNT	2020 %	2019 COUNT	2019 %	2018 COUNT	2018 %
Court Records	23	31	18	24	10	13
FOIA request forms	5	7	6	8	3	4
FOIA request contact person	7	9	3	4	5	7
FOIA contact information	7	9	4	5	6	8
Permit applications	4	12	4	5	3	4
Permit holders	1	0	2	0	0	0
Planning board meeting announcements	6	9	28	37	4	5
Planning board agenda	6	12	9	12	3	4
Planning board minutes	4	9	8	11	2	3
Current RFPs	11	12	7	9	5	7
Archived RFPs	9	11	4	5	2	3
Current year bids and bid winners	11	12	2	3	1	1
Archived bids and bid winners	7	9	3	4	1	1
Hiring: job titles	19	24	16	21	9	12
Hiring: position descriptions	18	23	13	17	7	9

Four things especially stand out in table 5.

- The most significant improvements occurred in the publishing of court records and current year bids and bid winners.
  - In 2020, 23 of the 75 counties provided links to CourtConnect for court records compared to 18 of 75 in 2019.
  - In 2020, 11 of the 75 counties published current year bids and bid winners online compared to 2 of 75 in 2018.

- Only one county publishes a list of building permit holders online to ensure that the public can see if politically connected individuals receive favorable treatment.
- The process for obtaining information through the Freedom of Information Act (FOIA) is still inadequate. Only five counties provide a way of requesting information on their websites. Only seven counties list their FOIA contact information, and only seven list their FOIA contact person.

Further analysis reveals that only 7 of 75 counties (Benton, Faulkner, Garland, Pulaski, Saline, Sebastian, and Washington) publish all of the following: current RFPs, archived RFPs, current year bids and bid winners, and archived bids and bid winners. An alarming 63 of 75 counties do not publish any of this information. This information is important because contracts involve large public expenditures being transferred to the private sector. Therefore, they merit extra transparency.[22]

Table 6 displays a complete ranking of all 75 counties. Fifty counties do not publish any information about administrative transparency at all. Only 20 counties have a score greater than 0.100. Of these 20, only half publish 50 percent of the important administrative transparency information in our index. This finding indicates how deficient Arkansas counties are in this area of transparency.

TABLE 6: Administrative Transparency Score and Ranking by County

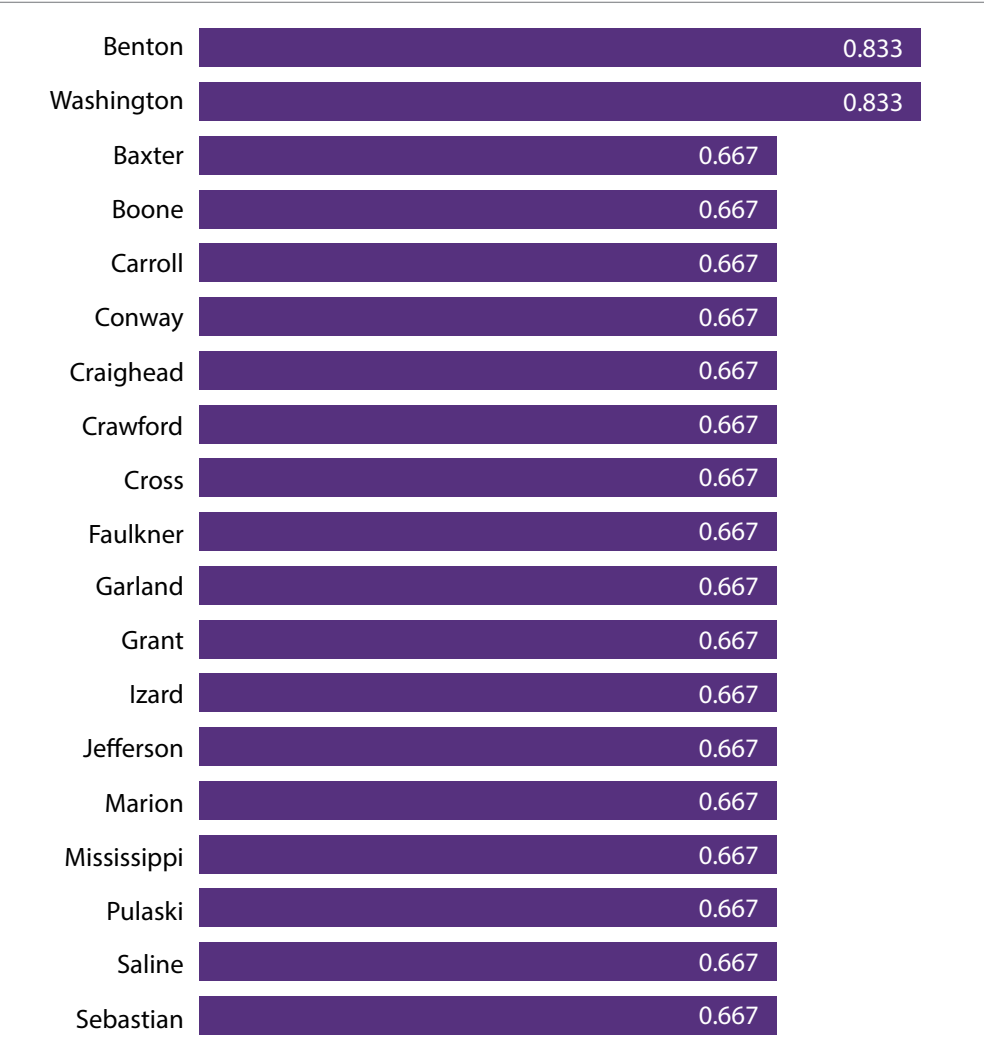| RANK	COUNTY	SCORE	RANK	COUNTY	SCORE	RANK	COUNTY	SCORE
1	Benton	1.000	26	Arkansas	0.000	26	Lincoln	0.000
1	Washington	1.000	26	Bradley	0.000	26	Little River	0.000
1	Sebastian	1.000	26	Calhoun	0.000	26	Logan	0.000
4	Pulaski	0.900	26	Chicot	0.000	26	Lonoke	0.000
5	Saline	0.813	26	Clay	0.000	26	Madison	0.000
6	Garland	0.800	26	Cleveland	0.000	26	Monroe	0.000
7	Jefferson	0.667	26	Columbia	0.000	26	Montgomery	0.000
8	Faulkner	0.583	26	Conway	0.000	26	Nevada	0.000
8	Craighead	0.583	26	Crittenden	0.000	26	Newton	0.000
10	Boone	0.525	26	Dallas	0.000	26	Ouachita	0.000
11	Cross	0.438	26	Desha	0.000	26	Perry	0.000
12	Pope	0.375	26	Drew	0.000	26	Phillips	0.000
12	Marion	0.375	26	Franklin	0.000	26	Pike	0.000
14	Mississippi	0.333	26	Fulton	0.000	26	Poinsett	0.000
15	Ashley	0.313	26	Grant	0.000	26	Polk	0.000
15	Baxter	0.313	26	Greene	0.000	26	Randolph	0.000
17	Carroll	0.250	26	Hempstead	0.000	26	Scott	0.000
17	Cleburne	0.250	26	Hot Spring	0.000	26	Searcy	0.000
17	Miller	0.250	26	Howard	0.000	26	Sevier	0.000
20	Prairie	0.167	26	Independence	0.000	26	Sharp	0.000
21	Clark	0.083	26	Izard	0.000	26	St. Francis	0.000
21	Crawford	0.083	26	Johnson	0.000	26	Stone	0.000
21	Jackson	0.083	26	Lafayette	0.000	26	White	0.000
21	Union	0.083	26	Lawrence	0.000	26	Woodruff	0.000
21	Van Buren	0.083	26	Lee	0.000	26	Yell	0.000

POLITICAL TRANSPARENCY

Political transparency relates to the openness of elected officials and the quorum courts. It has three components: quorum courts information, elected officials' contact information, and elected officials' financial disclosures, conflict of interest statements, and salaries. The quorum courts and elected officials categories have subcomponents (shown in table 7).

As figure 11 shows, Benton and Washington Counties, each with a score of 0.833 out of a maximum possible score of 1.000, outperform all other counties in Arkansas. The only piece of information Benton and Washington Counties do not publish is the financial disclosures and conflict of interest statements of elected officials.

The next 17 counties in the rankings have a score of 0.667. In addition to failing to publish financial disclosures and conflict of interest statements, these counties do not publish elected officials' salaries. Seven out of the 17 counties scoring 0.667 (Conway, Crawford, Cross, Grant, Izard, Marion, and Mississippi) improved their previous year's political transparency score.

County	Score
Benton	0.833
Washington	0.833
Baxter	0.667
Boone	0.667
Carroll	0.667
Conway	0.667
Craighead	0.667
Crawford	0.667
Cross	0.667
Faulkner	0.667
Garland	0.667
Grant	0.667
Izard	0.667
Jefferson	0.667
Marion	0.667
Mississippi	0.667
Pulaski	0.667
Saline	0.667
Sebastian	0.667

Compared to fiscal and administrative transparency, Arkansas counties perform relatively well in political transparency. All top 10 performers scored at least a 0.667, meaning that they post at least 67 percent of the political information included in our index.[23] To show the progress on political transparency, table 7 gives the number and percentage of counties for each subcomponent of political transparency for the years 2018 through 2020.

SUBCOMPONENT	2020		2019		2018	
	COUNT	%	COUNT	%	COUNT	%
Quorum courts: meeting time and place	39	52	36	48	18	24
Quorum courts: meeting agendas	24	32	23	31	12	16
Quorum courts: meeting minutes	21	28	21	28	11	15
Quorum courts: archived meeting videos	9	12	7	9	4	5
Elected officials: names	75	100	61	82	61	81
Elected officials: office phone numbers	75	100	61	82	60	80
Elected officials: email addresses	61	82	51	68	42	55
Elected officials: office locations	66	88	48	64	52	69
Elected officials: job descriptions	57	76	52	70	33	44
Elected officials: financial disclosure and conflict of interest statements	0	0	0	0	0	0
Elected officials: salaries	2	3	1	1	1	1

Four things especially stand out in table 7.

- The number of counties publishing each subcomponent of political transparency online has increased in every category except quorum courts: meeting minutes and financial disclosure and conflict of interest statements.

- Room for improvement remains, as less than 50 percent of the counties publish their meeting agendas and minutes. Residents need access to their elected officials, quorum court meetings, and deliberations to encourage more participation and to add an extra level of scrutiny to the policymaking process.

- For the third year in a row, no county in Arkansas publishes financial disclosure and conflict of interest statements.

- Only two counties, Benton and Washington, publish elected officials' salaries.[24]

Further analysis of political transparency information reveals the following:

- For the second year in a row, only 21 of 75 counties (28 percent) publish online information on the quorum courts' meeting times, places, agendas, and minutes.

- 44 of 75 counties publish online all information regarding elected officials: names, contacts, and job descriptions.

Table 8 shows the political transparency scores for each of Arkansas's 75 counties. Notice that all counties have a score greater than zero, unlike the other categories of transparency. Twenty-six counties scored at least 0.500 in 2020, compared to 21 in 2019.

TABLE 8: Political Transparency Score and Ranking by County

RANK	COUNTY	SCORE	RANK	COUNTY	SCORE	RANK	COUNTY	SCORE
1	Benton	0.833	23	Phillips	0.556	40	Union	0.333
2	Washington	0.833	27	Ashley	0.444	40	Woodruff	0.333
3	Baxter	0.667	27	Drew	0.444	53	Yell	0.322
3	Boone	0.667	27	Miller	0.444	54	Newton	0.289
3	Carroll	0.667	27	Perry	0.444	54	Pike	0.289
3	Conway	0.667	27	Poinsett	0.444	56	Lee	0.278
3	Craighead	0.667	27	Prairie	0.444	57	Chicot	0.267
3	Crawford	0.667	27	St. Francis	0.444	57	Cleveland	0.267
3	Cross	0.667	27	White	0.444	57	Lincoln	0.267
3	Faulkner	0.667	35	Hempstead	0.422	57	Nevada	0.267
3	Garland	0.667	35	Monroe	0.422	61	Howard	0.233
3	Grant	0.667	37	Calhoun	0.378	61	Independence	0.233
3	Izard	0.667	37	Lafayette	0.378	63	Little River	0.222
3	Jefferson	0.667	37	Sharp	0.378	63	Logan	0.222
3	Marion	0.667	40	Greene	0.333	63	Dallas	0.222
3	Mississippi	0.667	40	Bradley	0.333	63	Lonoke	0.222
3	Pulaski	0.667	40	Clark	0.333	67	Ouachita	0.211
3	Saline	0.667	40	Clay	0.333	67	Polk	0.211
3	Sebastian	0.667	40	Crittenden	0.333	67	Randolph	0.211
20	Stone	0.611	40	Desha	0.333	70	Arkansas	0.200
21	Cleburne	0.600	40	Johnson	0.333	70	Franklin	0.200
22	Van Buren	0.578	40	Lawrence	0.333	70	Fulton	0.200
23	Pope	0.556	40	Montgomery	0.333	70	Hot Spring	0.200
23	Columbia	0.556	40	Scott	0.333	70	Jackson	0.200
23	Madison	0.556	40	Sevier	0.333	70	Searcy	0.200

Based on the time it takes to find this information and the percentage of counties for which our researchers could locate each subcomponent of the index, we conclude that finding this information is not easy—even for college students. We recommend that counties make a deliberate effort to ensure that residents can access public information easily. Benton County is one of the few we can point to as an exemplar. Under a tab for transparency on its website, residents can easily access all the important public information contained in our index.

EASE OF FINDING INFORMATION

Transparency implies that public information is posted online. But posting is not enough: it is important that residents can easily find this information online. During our study, data collection involved seven college students, who most likely can find the requisite information more easily than the average Arkansan. For many counties, information was not easy to find.

The maximum length of time it took for the students to search and locate information for a single county for each transparency category was 55 minutes (fiscal), 27 minutes (political), and 25 minutes (administrative). On average, the students required six minutes of searching to find information on fiscal transparency for each county, five minutes to find information on political transparency, and five minutes to locate information on administrative transparency.

Another way to assess the ease of finding information is to look at the percentage of counties for which all the researchers could locate all the available subcomponents. We provide these percentages in table 9.

As an example of the ease of finding information, we turn to the "current budget" subcomponent. Thirty-nine counties in Arkansas either publish their budgets on their websites or provide a link to a third-party site that publishes county budgets, such as the Association of Arkansas Counties. All our researchers were able to locate current budgets for eight of the 39, representing 21 percent of counties. Similarly, elected officials' names and their phone numbers are published online by all 75 counties in Arkansas. But only in 43 of the 75 counties (57 percent) could all our researchers locate the elected officials' names and phone numbers.

TABLE 9: Percentage of Counties Where All Researchers Located Each Available Subcomponent

SUBCOMPONENT	# OF COUNTIES THAT PUBLISH SUBCOMPONENT	# OF COUNTIES WHERE SUBCOMPONENT WAS LOCATED BY ALL SEVEN RESEARCHERS	% OF COUNTIES THAT PUBLISH SUBCOMPONENT WHERE SUBCOMPONENT WAS LOCATED BY ALL SEVEN RESEARCHERS
Fiscal			
Current budget	39	8	21
Previous year's budget	41	8	20
Two years prior's budget	35	7	20
Three years prior's budget	12	6	50
Current audit	34	5	15
Previous year's audit	31	5	16
Two years prior's audit	30	5	17
Three years prior's audit	28	3	11
County fees	36	17	47
Property tax rates	34	2	6
General sales tax rates	9	1	11
Special sales tax rates	2	1	50
Administrative			
Court records	23	6	26
FOIA request forms	5	1	20
FOIA request contact person	7	0	0
FOIA contact information	7	0	0
Permit applications	4	3	75
Permit holders	1	0	0
Planning board meeting announcements	6	0	0
Planning board agendas	6	0	0

SUBCOMPONENT	# OF COUNTIES THAT PUBLISH SUBCOMPONENT	# OF COUNTIES WHERE SUBCOMPONENT WAS LOCATED BY ALL SEVEN RESEARCHERS	% OF COUNTIES THAT PUBLISH SUBCOMPONENT WHERE SUBCOMPONENT WAS LOCATED BY ALL SEVEN RESEARCHERS
Administrative, cont.			
Planning board minutes	4	0	0
Current RFPs	11	1	9
Archived RFPs	9	1	11
Current year bids and bid winners	11	1	9
Archived bids and bid winners	7	0	0
Hiring: job titles	19	6	32
Hiring: position descriptions	18	5	28
Political			
Quorum courts: meeting time and place	39	9	9
Quorum courts: meeting agendas	24	10	10
Quorum courts: meeting minutes	21	9	9
Quorum courts: archived meeting videos	9	1	1
Elected officials: names	75	43	43
Elected officials: office phone numbers	75	43	43
Elected officials: email addresses	61	23	23
Elected officials: office locations	66	22	22
Elected officials: job descriptions	57	10	10
Elected officials: financial disclosure and conflict of interest statements	0	0	0
Elected officials: salaries	2	0	0

COUNTY ENGAGEMENT

An important part of compiling ACRE's transparency index is ACRE's interaction with county officials. ACRE deliberately engages these officials by sending out a components verification form. Counties indicate whether the information we could not find online actually exists, in case we missed it. If so, we ask them to provide a link to that information.

In this edition of the report, we report the county officials' participation and engagement in the transparency process for the first time. Out of the 75 counties we contacted, 33 county officials responded to our request to verify the information we gathered. Nineteen of the responses came by postal mail, while 14 came by phone or email. The number of responses dropped from 38 in 2019, as shown in figure 12.

FIGURE 12: Number of Response by Year

● Postal
● Phone or Email
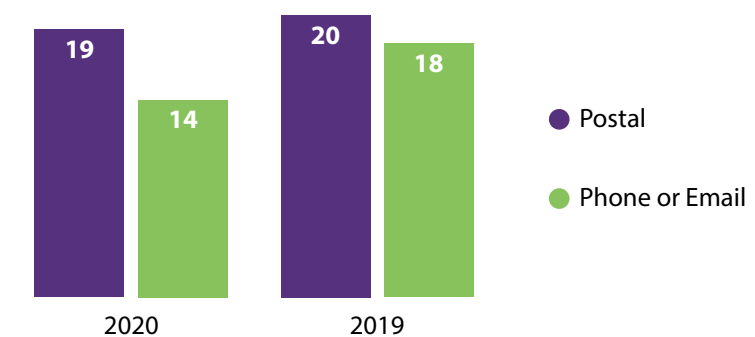
Although there was a decrease in counties' responses, we are encouraged by the quality of the engagement. During this process, we worked with county officials to remedy gaps in their online publication of public information. We also received motivating comments from the judges engaged in improving transparency in their counties. Here are two:

"Our website needs a revamp. I am willing to work with you to get this information out there. We have some of this information, although some are at the county clerk's office."

"We have now created a new website. We have our budgets now, also our audits for the last 5 years, sales tax, FOIA contact and forms, archived bids and forms are all available."

Overall, we saw county officials engaging and facilitating the process of recreating their websites to provide more information. We also saw legislators passing ordinances targeted at transparency, just as in the case of Faulkner County. We even saw a political campaign for a mayoral candidacy in Craighead county utilize portions of our 2019 report as talking points.

RECOMMENDATIONS: A GOOD PLACE TO START

Forty counties have stand-alone websites. To improve transparency, these counties should post public information on their websites or provide links to web pages where certain kinds of information (such as audited financial statements) are posted. The other 35 counties have some web presence on the Arkansas.gov platform. These counties tend to publish less information than those that have stand-alone websites.

A pathway exists for local officials who want to improve their counties' websites or create new ones. The Information Network of Arkansas (INA), a public—private partnership between the state and the Arkansas Information Consortium (AIC) exists to improve digital access to government information and services. AIC has been the state's contracted digital government services provider since 1997. AIC works with local governments to develop specific forms for web programs or design entire website platforms.

AIC charges a transactional "citizen fee" on all of its online services. Two percent of all fees paid to AIC each year go into the Board Revenue Share Fund (BRSF), controlled by the Information Network of Arkansas. Counties that lack the funds to improve their web transparency can apply for Board Revenue Share funding and work with the Information Network of Arkansas to ensure that important public information (or links to it) gets posted on their websites. Currently AIC provides 276 online services to 67 of Arkansas's 75 counties.[25]

CONCLUSION

In December 2020, a federal grand jury indicted former Craighead County Clerk Kade Holliday for allegedly taking more than $1.4 million in county money for his personal use from January 29, 2020, to June 24, 2020.[26] These were public funds that should have been used for payroll and remittance to other government agencies. A legislative audit was able to detect fraud in this case, but audits— which can only detect corruption after it happens—are not sufficient. Fraud can remain undiscovered for years. For example, from 2010 through 2016, Pulaski County's fleet records clerk at the time, Wanda Wyatt, stole nearly $250,000 from the county's insurance provider.[27]

Ensuring that information is always available to the public can deter bad behavior. More people watching means public officials have more opportunities to get caught if they break the rules. With more transparency, perhaps such cases and others like them could be discovered earlier, or perhaps the fear of getting caught would deter the crime. ACRE's County-Level Web Transparency project aims to ensure honesty, accountability, and efficient use of tax dollars.

Our project may already be spurring positive change. Compared to 2019, we observed minor improvements in all three types of transparency in 2020. However, we used seven research assistants to collect the information this year instead of three in 2019, which may have increased our chances of finding the information we use to calculate each county's web transparency score.

Regardless, Arkansas's web transparency is still seriously deficient. The average score for overall transparency among Arkansas county websites is 0.308 on a scale of 0.000 to 1.000. This score means that, on average, Arkansas counties publish only 31 percent of the important public information included in our index.

Of the three types of transparency we evaluated, Arkansas counties improved the most in fiscal transparency. They went from publishing 16 percent of fiscal information in 2019 to 37 percent in 2020. We attribute this improvement to Act 564. Thirty-three counties did not publish any fiscal transparency information online before Act 564 became effective. This year, we scored 19 counties as not publishing any fiscal information because we could not find it on their websites, and they did not provide a link to a third-party site that publishes this information, such as the Association of Arkansas Counties. Another 24 counties publish less than 50 percent of the important fiscal transparency information included in our index, compared to 34 in 2019. Thirty-two counties now publish more than 50 percent, compared to only eight in 2019.

Improvement in fiscal transparency is important because the more people who scrutinize counties' financial information, the higher the likelihood that county officials will be deterred from misusing tax dollars. Cross-country empirical studies show that fiscal transparency is a necessary tool to fix corruption.[28] This finding should apply to counties, too, and we hope that more research on this topic will be done.

Administrative transparency remains the weakest area of transparency in Arkansas, with 50 counties not publishing any of this information online. Only 10 counties publish at least 50 percent of the important administrative transparency information included in our index, compared to five in 2019. A key area of deficiency is the publishing of bids and bid winners for government contracts. Only seven counties (Benton, Faulkner, Garland, Pulaski, Saline, Sebastian, and Washington) publish all the information about contracts: current and archived RFPs, and current and archived bids and bid winners. Five others publish partial administrative transparency information.

Why does this deficiency matter? Public procurement is considered one of the most corruption-vulnerable areas in the public sector because of the money involved and the opportunities for bribery.[29] Requiring that counties publish such information promotes residents' trust that county officials are not favoring certain vendors. Publishing bids and bid winners also allows taxpayers to scrutinize them and encourage elected officials to be accountable to their constituents and allocate contracts prudently.

Along with citizens and county elected officials, the state government should also promote transparency in Arkansas counties. The legislature took an encouraging step forward in the 2019 Regular Session by amending AR Code § 14-21-102 (2017) to require that counties publish financial information such as budgets and financial statements online beginning in January 2020. The rationale for expanding online access to financial information is that the internet now plays a significant role in access to information.[30] For the same reason, the state should also improve residents' participation in quorum court deliberations by amending AR Code § 25-19-106(b)(2) to require counties to publicize online, through a consistent platform, notifications about regular, special, and emergency quorum court meetings.

AR Code § 25-19-106(b)(2) currently provides that "for emergency or special meetings, the person calling the meetings shall notify the representatives of newspapers, radio stations, and television stations, if any, located in the county in which the meeting is to be held and any news media located elsewhere that cover regular meetings of the governing body, that have so requested ... of the time, place and date of the meeting." The law further stipulates that "the notification shall be made at least (2) hours before the meeting takes place in order that the public shall have representatives at the meeting." This law does not guarantee that the public will have representation, hence the need to expand it.

Another issue the legislature should address is the publication of county officials' salaries. Even though a public employee's salary is considered public

information, there is currently no law requiring counties to publish public employees' salaries.[31] In contrast, at the state level, Act 303 requires that state employees' salaries be published online.[32] Currently, only two counties publish elected officials' salaries online.

We propose that the legislature enact a law requiring local governments to publish online information about bids and contracts to improve administrative transparency. The information should include current and archived requests for proposals, current year bids and bid winners, and archived bids and bid winners. Not only does publishing public information provide on-demand access, it also reduces the costs that arise when people request information through FOIA. For example, in Mississippi, every information request fulfilled by its transparency website rather than a state employee saves the state between $750 and $1,000 in staff time.[33]

Much work remains to be done to improve web transparency in Arkansas. We have offered a tool that can be used as a benchmark for assessing the progress Arkansas counties make in the short, medium, and long term. Our goal is to annually reassess county websites and point out areas that are still lagging. The information already exists, and it should be made public. Transparency will make officials more accountable and citizens more powerful. Corruption should not happen, but if it does, it should be easily discovered and quickly stopped. This index is a measuring tape for good governance, and we hope Arkansans will use it to build better and more transparent county governments.

COUNTY SNAPSHOTS

COUNTIES WITH NO STANDALONE WEBSITES

There are 35 Arkansas counties without a stand-alone website. The average overall score for these counties is 0.170, and the highest-ranking among them is 24th. These counties are generally weak in all the three types of transparency but especially in fiscal and administrative transparency. To improve transparency, they should work with the Information Networks of Arkansas to find ways of posting public information online.

Highest Ranked County with No Stand-Alone Website:

- Overall Rank: Prairie, 24th. Score: 0.349
- Administrative Rank: Prairie, 20th. Score: 0.167
- Fiscal Rank: Monroe, 11th. Score: 0.744
- Political Rank: Phillips, 23rd. Score: 0.556

SUCCESS SNAPSHOTS

The following snapshots highlight counties that are excelling either through their exemplary transparency or through their attempts to improve. The first group includes results for the top 10 counties with the highest transparency scores in the state: Benton, Washington, Sebastian, Garland, Craighead, Cross, Pulaski, Faulkner, Pope, and Saline.

The second group of counties did not make the top 10 but showed notable improvements in their efforts for more transparency: Cleburne, Van Buren, Conway, Prairie, Monroe, Phillips, Drew, and Clay.[34]
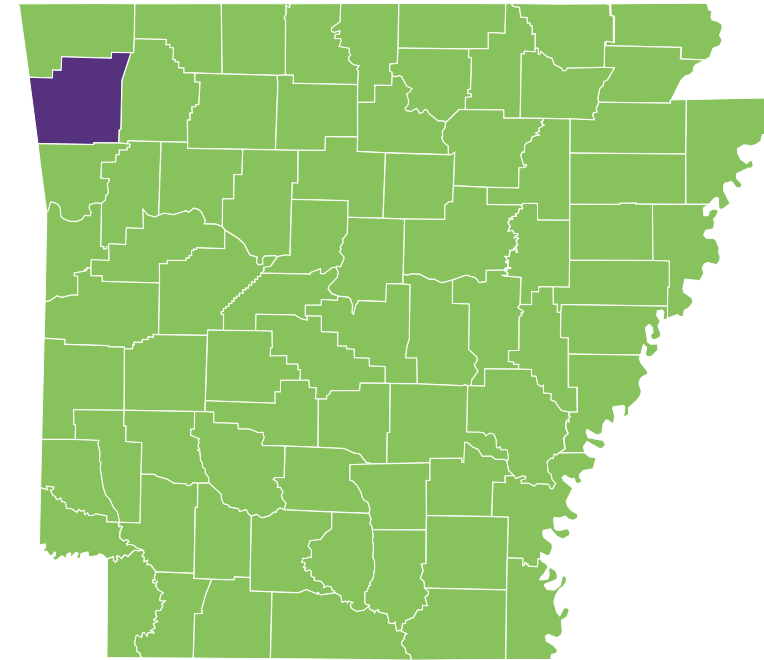
BENTON
COUNTY
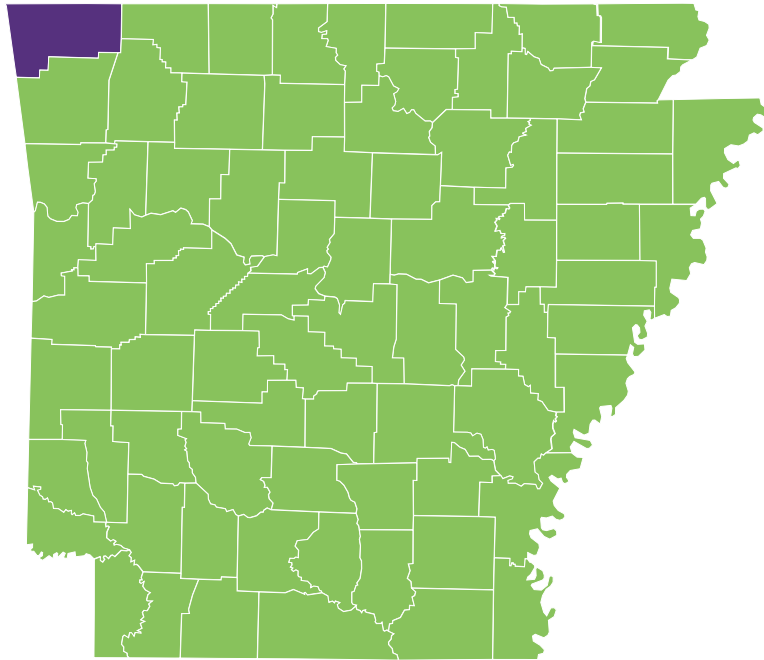
Benton County, in a tie with Washington County, ranks #1 in Arkansas web transparency with an overall score of **0.952** on a scale of 0.000 to 1.000. It ranked #2 in 2019. Benton County's weakest area is political transparency: the county does not publish financial disclosure and conflict of interest statements online.

WASHINGTON
COUNTY

Washington County, in a tie with Benton County, ranks #1 in Arkansas web transparency with an overall score of **0.952** on a scale of 0.000 to 1.000. It ranked #1 in 2019. Washington County's weakest area is political transparency: the county does not publish financial disclosure and conflict of interest statements online.

OVERALL RANK: #1

#1	#1	#1
ADMINISTRATIVE	FISCAL	POLITICAL

OVERALL RANK: #1

#1	#1	#1
ADMINISTRATIVE	FISCAL	POLITICAL

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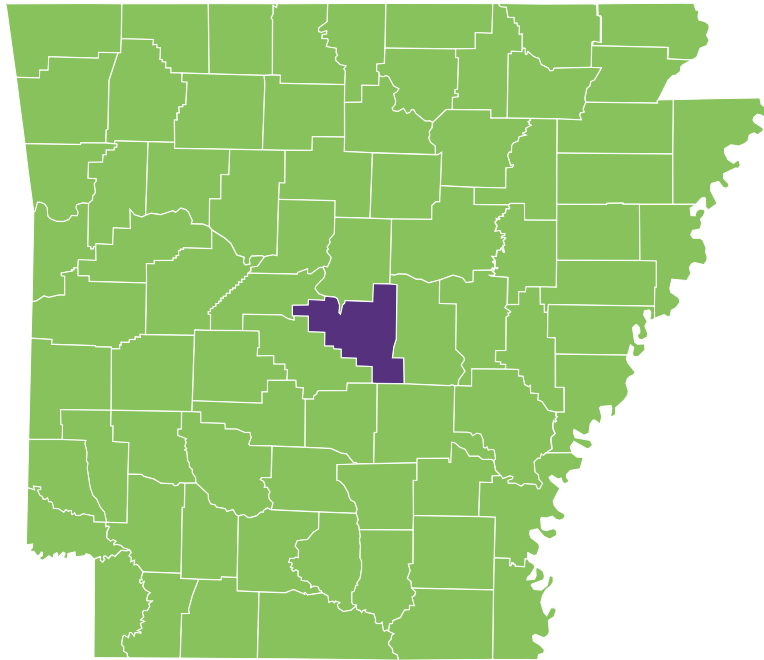ARKANSAS CENTER FOR RESEARCH IN ECONOMICS
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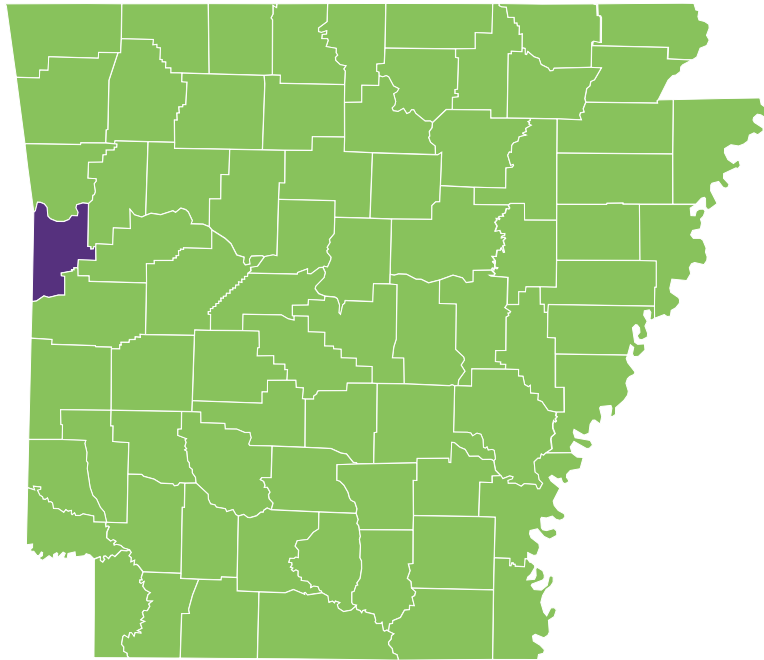
SEBASTIAN
COUNTY

Sebastian County ranks #3 in Arkansas web transparency with an overall score of **0.881** on a scale of 0.000 to 1.000. It ranked #4 in 2019. It is weakest in political transparency. To improve transparency, officials should publish salaries and financial disclosures and conflict of interest statements online.

OVERALL RANK: #3

#1	#4	#3
ADMINISTRATIVE	FISCAL	POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS
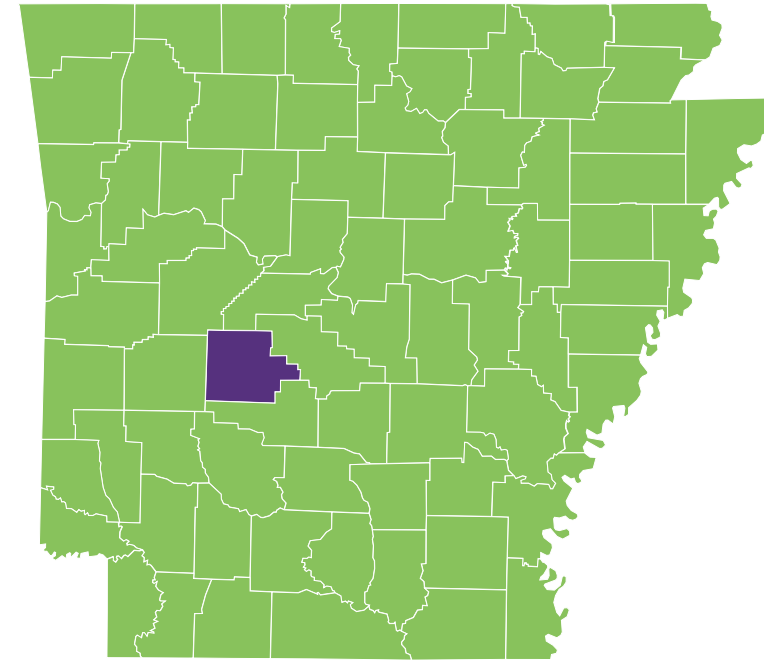
GARLAND
COUNTY

Garland County ranks #3 in Arkansas web transparency with an overall transparency score of **0.848** on a scale of 0.000 to 1.000. It ranked #3 in 2019. It is weakest in political transparency. To improve transparency, officials should publish salaries and financial disclosures and conflict of interest statements online.

OVERALL RANK: #4

#6	#1	#3
ADMINISTRATIVE	FISCAL	POLITICAL

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CRAIGHEAD
COUNTY

CROSS
COUNTY
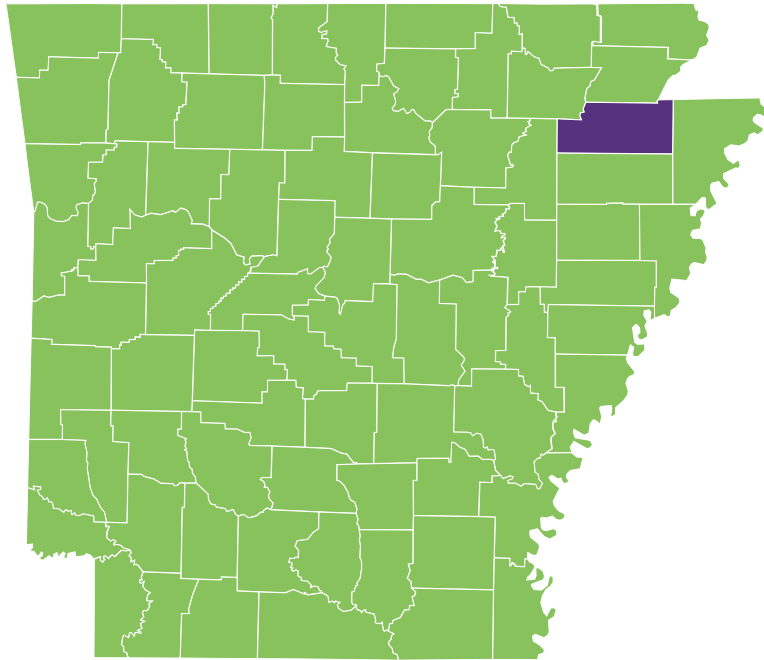
Craighead County ranks #5 in Arkansas web transparency with an overall transparency score of **0.722** on a scale of 0.000 to 1.000. It ranked #9 in 2019. It is weakest in administrative transparency. To improve transparency, officials should publish archived requests for proposals (RFP) and archived bids and bid winners.
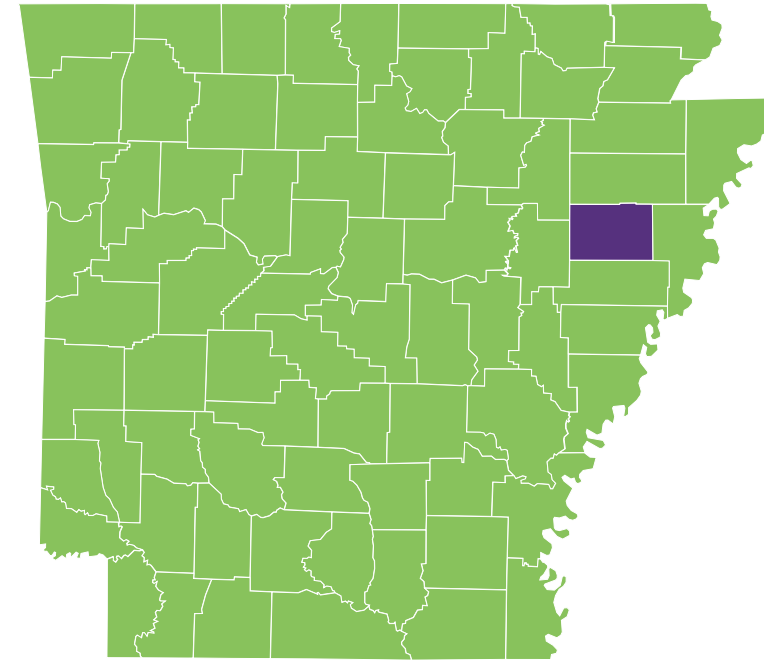
Cross County ranks #6 in Arkansas web transparency with an overall transparency score of **0.706** on a scale of 0.000 to 1.000. It ranked #11 in 2019. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on planning board meetings and on archived bids and bid winners.

OVERALL RANK: #5

#8	#9	#3
ADMINISTRATIVE	FISCAL	POLITICAL

OVERALL RANK: #6

#11	#5	#3
ADMINISTRATIVE	FISCAL	POLITICAL

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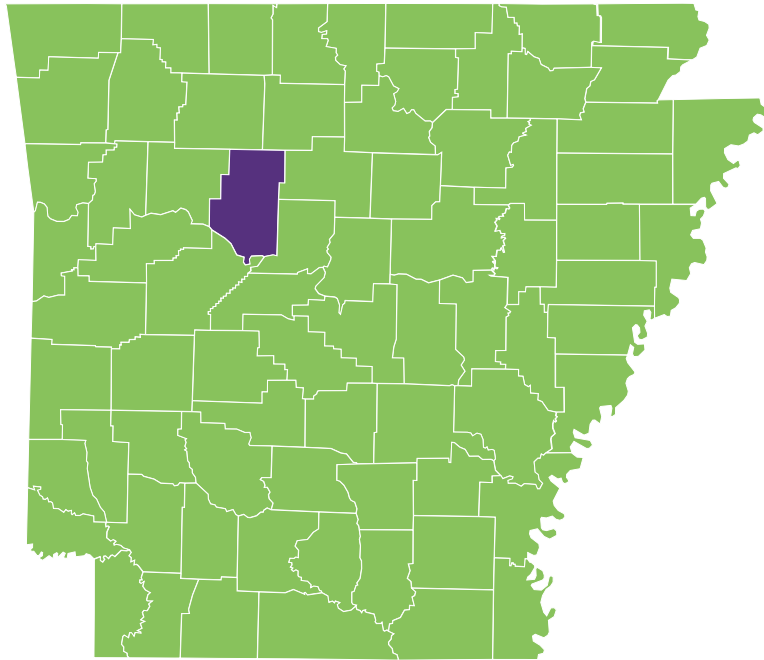ARKANSAS CENTER FOR RESEARCH IN ECONOMICS
UNIVERSITY OF CENTRAL ARKANSAS

PULASKI
COUNTY

Pulaski County ranks #7 in Arkansas web transparency with an overall score of **0.692** on a scale of 0.000 to 1.000. It ranked #5 in 2019. It is weakest in fiscal transparency. To improve transparency, officials should publish audited financial statements or provide a link to the financial statements posted on the Arkansas Legislative Audit website or the Association of Arkansas Counties website.

OVERALL RANK: **#7**

#4
ADMINISTRATIVE

#37
FISCAL

#3
POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS
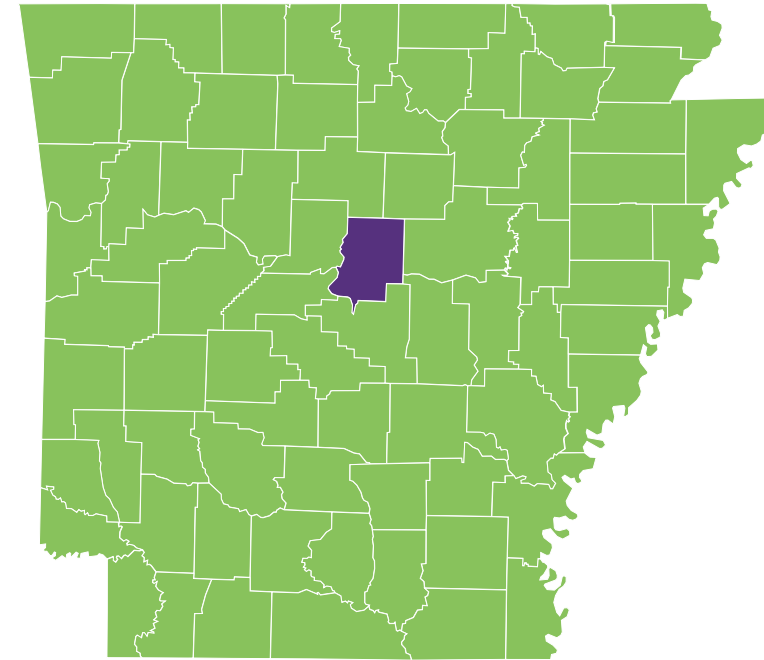
FAULKNER
COUNTY

Faulkner County ranks #8 in Arkansas web transparency with an overall score of **0.681** on a scale of 0.000 to 1.000. It ranked #6 in 2019. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. They should also make sure that they include descriptions for jobs listed on the website.

OVERALL RANK: **#8**

#8
ADMINISTRATIVE

#17
FISCAL

#3
POLITICAL

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POPE
COUNTY

SALINE
COUNTY

Pope County ranks #9 in Arkansas web transparency with an overall score of **0.631** on a scale of 0.000 to 1.000. It ranked #10 in 2019. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools that allow residents to make FOIA requests directly online. Officials should also publish current and archived bids and bid winners.
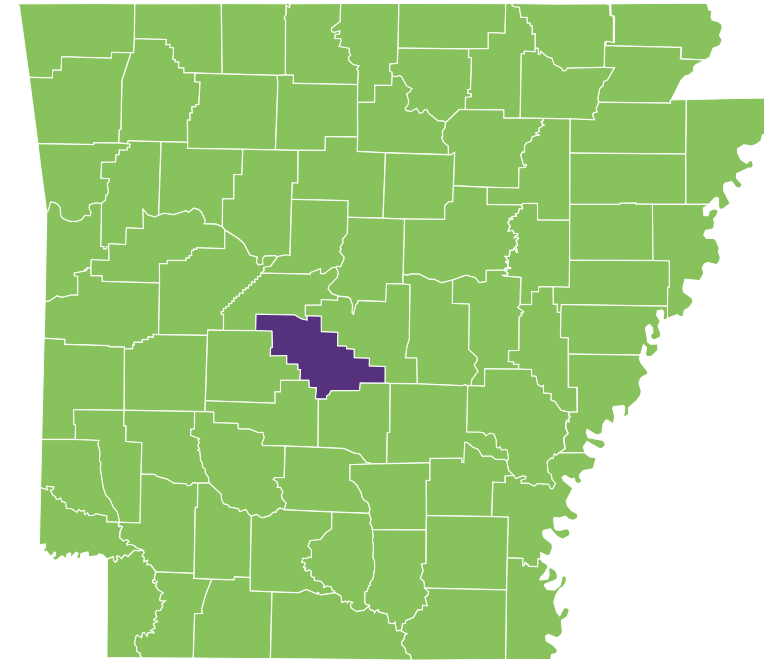
Saline County ranks #10 in Arkansas web transparency with an overall score of **0.619** on a scale of 0.000 to 1.000. It ranked #7 in 2019. It is weakest in fiscal transparency. To improve transparency, officials should publish budgets and financial statements or provide a link to the budgets and financial statements posted on the Association of Arkansas Counties website. Audited financial statements are also posted on the Arkansas Legislative Audit website.

OVERALL RANK: #9

#12	#9	#23
ADMINISTRATIVE	FISCAL	POLITICAL

OVERALL RANK: #10

#5	#42	#3
ADMINISTRATIVE	FISCAL	POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS
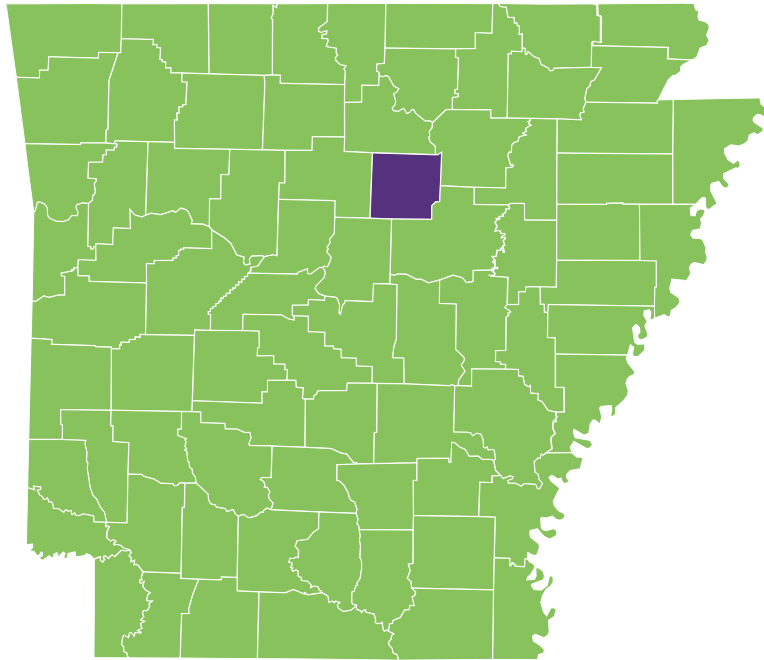
CLEBURNE
COUNTY

Cleburne County ranks #11 in Arkansas web transparency with an overall score of **0.598**. It ranked #21 in 2019 on a scale of 0.000 to 1.000. The most significant improvement for Cleburne is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and on zoning and contracts, including current and archived bids and bid winners.

OVERALL RANK: #11

#17
ADMINISTRATIVE

#11
FISCAL

#21
POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS
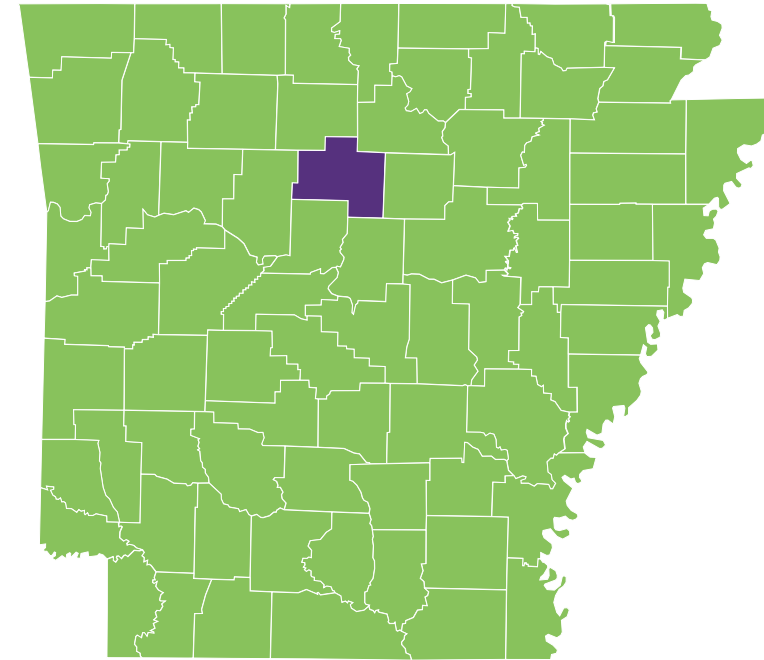
VAN BUREN
COUNTY

Van Buren County ranks #13 in Arkansas web transparency with an overall score of **0.570** on a scale of 0.000 to 1.000. It ranked #19 in 2018. The most significant improvement for Van Buren is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and on zoning and contracts, including current and archived bids and bid winners.
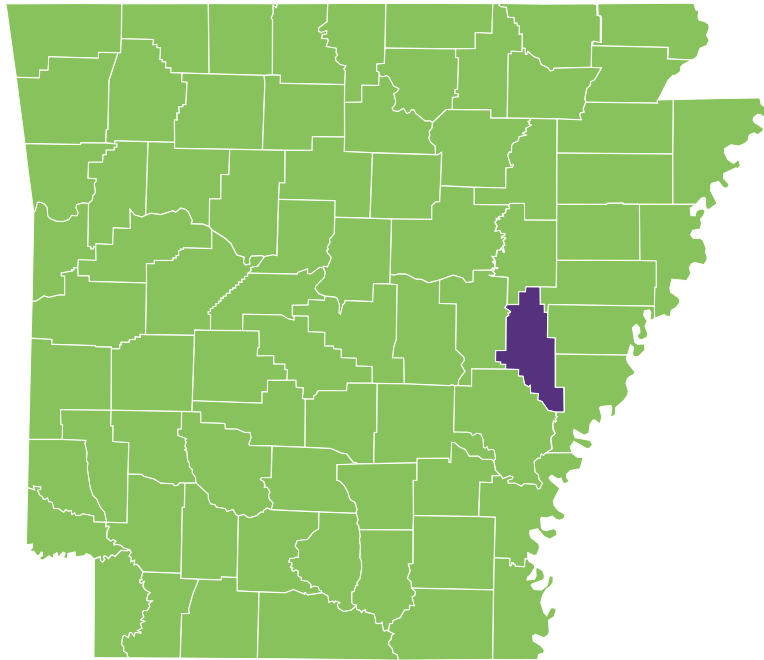
OVERALL RANK: #13

#21
ADMINISTRATIVE

#6
FISCAL

#22
POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS

CONWAY
COUNTY

PRAIRIE
COUNTY
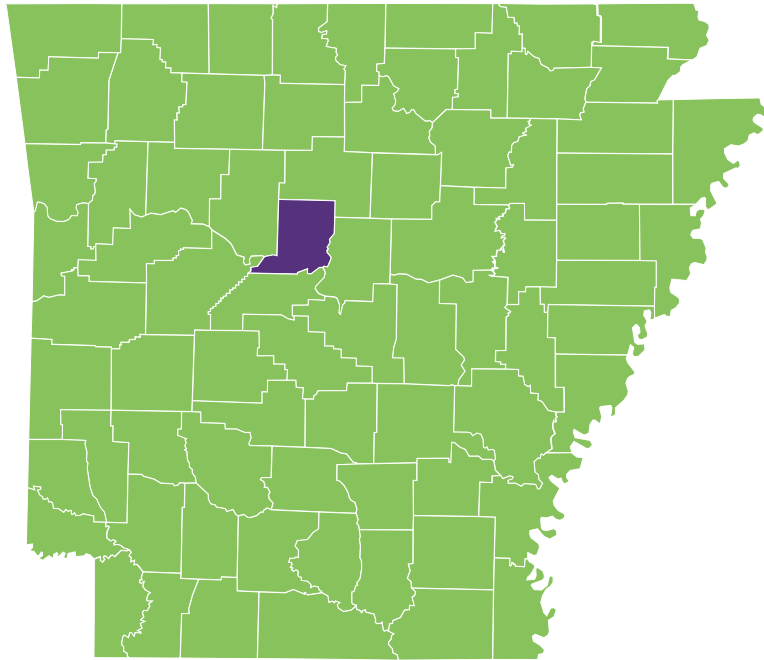
Conway County ranks #22 in Arkansas web transparency with an overall score of **0.352** on a scale of 0.000 to 1.000. It ranked #58 in 2019. The most significant improvement for Conway is in political transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and on zoning and contracts, including current and archived bids and bid winners.
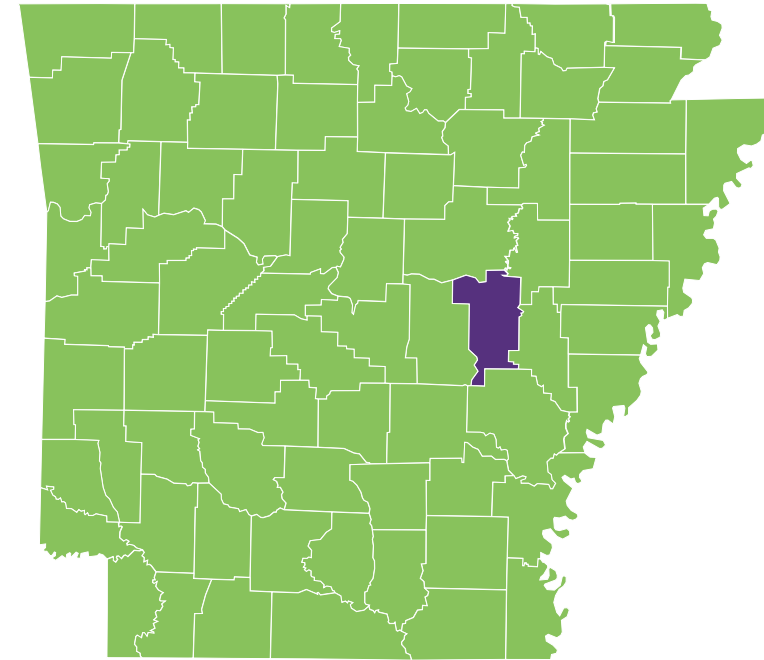
Prairie County ranks #24 in Arkansas web transparency with an overall score of **0.349** on a scale of 0.000 to 1.000. It ranked #37 in 2019. The most significant improvement for Prairie is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and zoning and contracts, including current and archived bids and bid winners.

OVERALL RANK: #22

#26	#53	#3
ADMINISTRATIVE	FISCAL	POLITICAL

OVERALL RANK: #24

#20	#19	#27
ADMINISTRATIVE	FISCAL	POLITICAL

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MONROE
COUNTY

Monroe County ranks #25 in Arkansas web transparency with an overall score of **0.333** on a scale of 0.000 to 1.000. It ranked #40 in 2019. The most significant improvement for Monroe is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and on zoning and contracts, including current and archived bids and bid winners.

OVERALL RANK: #25

#26
ADMINISTRATIVE

#11
FISCAL

#35
POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS
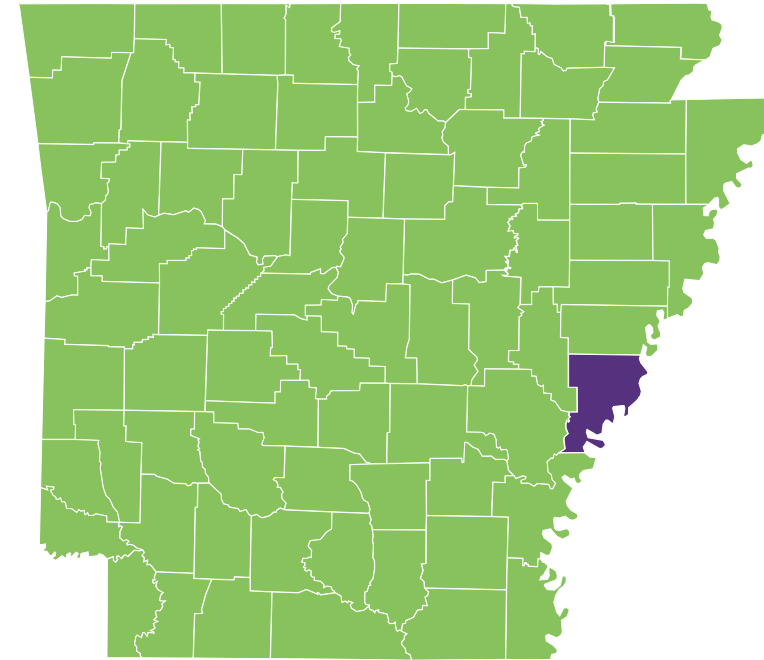
PHILLIPS
COUNTY

Phillips County ranks #25 in Arkansas web transparency with an overall score of **0.333** on a scale of 0.000 to 1.000. It ranked #51 in 2019. The most significant improvement for Phillips is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and zoning and contracts, including current and archived bids and bid winners.

OVERALL RANK: #25

#26
ADMINISTRATIVE

#19
FISCAL

#23
POLITICAL

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UNIVERSITY OF CENTRAL ARKANSAS
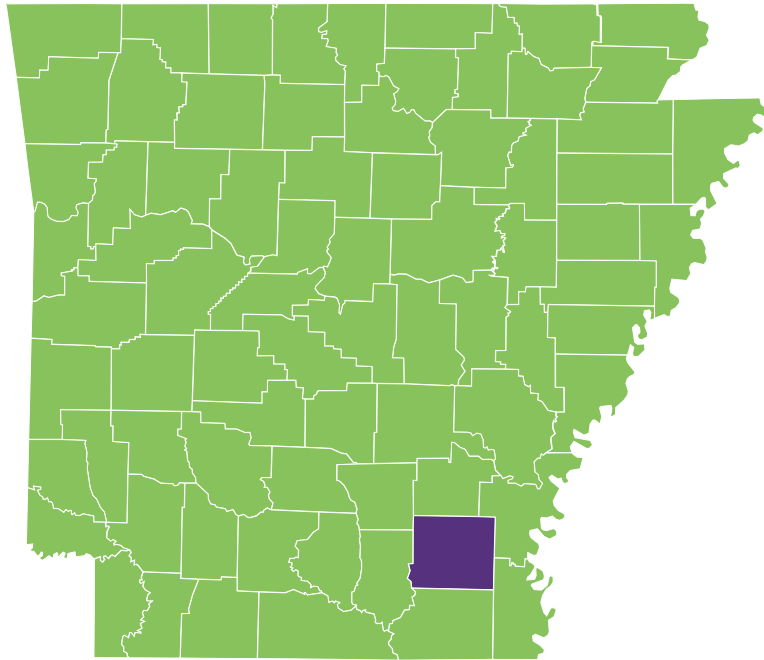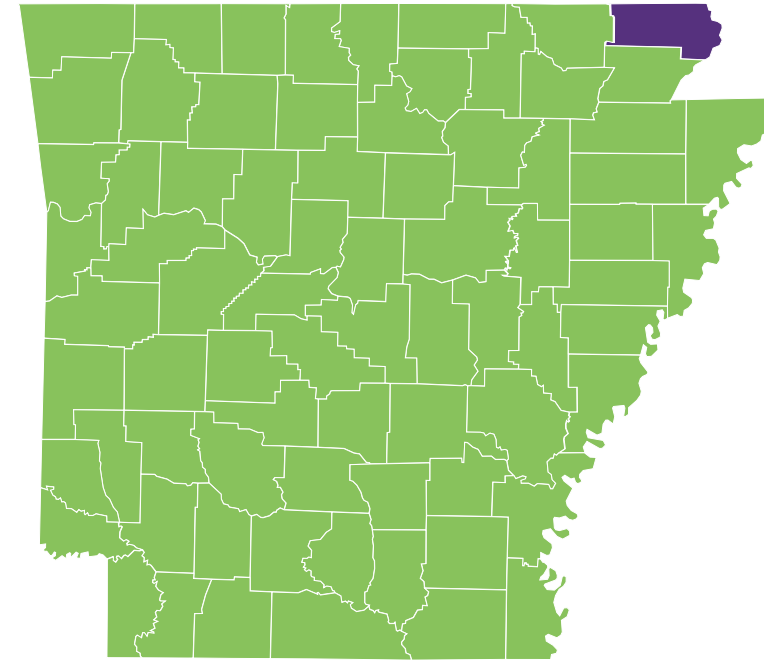
DREW
COUNTY

Drew County ranks #29 in Arkansas web transparency with an overall score of **0.302** on a scale of 0.000 to 1.000. It ranked #46 in 2019. The most significant improvement for Drew is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and zoning and contracts, including current and archived bids and bid winners.

OVERALL RANK: #29

#26	#19	#27
ADMINISTRATIVE	FISCAL	POLITICAL

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CLAY
COUNTY

Clay County ranks #33 in Arkansas web transparency with an overall score of **0.270** on a scale of 0.000 to 1.000. It ranked #56 in 2019. The most significant improvement for Clay is in fiscal transparency. It is weakest in administrative transparency. To improve transparency, officials should make public records easily accessible by providing online tools and information on FOIA requests. Officials should also publish information on building permits and on zoning and contracts, including current and archived bids and bid winners.

OVERALL RANK: #33

#26	#19	#40
ADMINISTRATIVE	FISCAL	POLITICAL

ARKANSAS CENTER FOR RESEARCH IN ECONOMICS
UNIVERSITY OF CENTRAL ARKANSAS

METHODOLOGY

In the inaugural edition of this index, we reviewed existing transparency analyses to determine what indicators they use to measure transparency. The best practices emphasize aspects of transparency such as the display of budgets and tax information.[35] Some studies also examine the display of information about elected officials, public meetings, government contracts, criminal records, and public records.[36] Darrell West includes foreign language access and search functions.[37] The Sunshine Review adds lobbying, audits, and permits.[38] We draw most frequently from Carolyn Harder and Meagan Jordan's work, since it incorporates all the information from earlier studies and also assesses Arkansas counties.[39]

However, our goal is to emphasize the transparency of information that can detect and deter corruption. We omit from our index measures that require a value judgment, such as readability and presentation. Assessing those factors is beyond the scope of our project, although counties should ensure that their displayed information is readable and presentable.[40] We do encourage other researchers to look at these characteristics in their studies.

Table 10 provides the components and subcomponents included in our assessment and shows the rationale for including each component.

TABLE 10: Components of Transparency

COMPONENT	SUBCOMPONENT	DEFINITION
Fiscal Transparency		
Budget	Current	2020 plan that reveals county government's priorities
	Previous Year	2018 plan that reveals county government's priorities
	Two Years Prior	2017 plan that reveals county government's priorities
	Three Years Prior	2016 plan that reveals county government's priorities
Audit	Current	Certified 2018 financial statements
	Previous year	Certified 2017 financial statements
	Two years prior	Certified 2016 financial statements
	Three years prior	Certified 2015 financial statements
Fees & taxes	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 and taxes on the same web page	All the fees and taxes that the county levies, provided in one place
Components of Administrative Transparency		
Public records	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
	Permit applications	Downloadable forms
	Permit holders	List of permit holders
Building permits and zoning	Planning board meeting announcements	Date and time of meeting
	Planning board agenda	What to discuss
	Planning board minutes	Meeting resolutions
	Current RFP	Open RFPs
	Archived RFPs	Closed RFPs
Government contracts	Current year bids and bid winners	Database of searchable current bids and winners
	Archived bids and bid winners	Previous years' bids and bid winners
Jobs	Hiring: job titles	Position advertised
	Hiring: position descriptions	Duties and required credentials

COMPONENT	SUBCOMPONENT	DEFINITION
Components of Political Transparency		
	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 meetings
Quorum courts	Archived videos	Recorded videos from previous meetings
	Names	Names of the eight elected office holders
	Phone numbers	Office phone numbers for each of the eight elected office holders
Elected officials' contact information and duties	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 descriptions	Duties of the elected officials
Elected officials' financial disclosures, conflict of interest statements, and salaries	Financial disclosures	A signed document showing whether an elected official is involved in multiple interests related to their work
	Salaries	Actual pay received by elected officials

FISCAL TRANSPARENCY

BUDGET: Budgets inform citizens about government resources and how it intends to spend those resources. Budget scrutiny by the citizenry can deter elected officials from directing resources toward unproductive projects.

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 their use of resources, knowing that voters can check up on them.

FEES AND TAXES: Aside from exposing overcharging by some officials, citizens need to be aware of their burden in providing resources to their government. That awareness could make them more willing to hold elected officials accountable when they misappropriate funds.

ADMINISTRATIVE TRANSPARENCY

PUBLIC RECORDS: Making public information easy to access can reduce corruption by deterring government officials from engaging in a dubious activity. It can also increase the chances of detection.

BUILDING PERMITS AND ZONING: Being open about the permit application process and adjustments for zoning reduces the likelihood of favoritism and bribery.

GOVERNMENT CONTRACTS: An open bidding process reduces the likelihood of favoritism and bribery. The ability to view winning and losing bids encourages public officials and awardees to follow bidding rules.

JOBS: An open hiring process discourages nepotism.

POLITICAL TRANSPARENCY

QUORUM COURTS: Residents' involvement in quorum court deliberations provides scrutiny to ordinances that affect their daily lives. Agendas, minutes, and videos allow citizens to revisit what was discussed or check if there are discrepancies in what was passed or what was executed, which may sometimes arise from misuse of resources. This kind of transparency should also deter the quorum court from abusing their allocation of funds to benefit specific individuals or groups.

ELECTED OFFICIALS' CONTACT INFORMATION AND DUTIES: Residents need access to their elected officials. Knowing how to contact elected officials makes it easier for residents to participate in the policymaking process. It will also encourage them to question elected officials whenever they detect anomalies in the way resources are used.

FINANCIAL DISCLOSURE, CONFLICT OF INTEREST STATEMENTS, AND SALARIES: Disclosure of this information should reduce the possibility of corrupting decision-makers' motivation.

Data Collecting and Coding:

After identifying the components and subcomponents that comprise each type of transparency, we assessed the availability of information on each county's website.[41] 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 needed seven minutes to locate information on fiscal transparency, five minutes to locate information on political transparency, and five minutes to locate information on administrative transparency.[42] It is important to note that the researchers we used are college students and may be better equipped to find information than the average Arkansan. Thus, it may take longer for someone else to find the information. It is also worth noting that we spent more time locating information on stand-alone county websites than on Arkansas.gov. There is little information on Arkansas.gov, and it is uniformly presented, which decreases search time. However, most of the information published on the Arkansas.gov platform pertains to political transparency.

After each search, we coded a value of 1 if the information was available on the website and a 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 while others did. There are eight elected positions required by law, and we differentiated between counties where only some of the elected officials had their information online from those that had all eight.[43]

To ensure accuracy of the information we collected, we sent out our initial findings to each of the 75 counties to verify if the information we found on their websites was correct.[44] The cutoff date for our assessment was November 16, 2020. After collecting and verifying all the information, we calculated scores for each type of transparency before calculating overall transparency scores. To illustrate how we calculated the index, see the example for Benton County below. We chose Benton County because it performs better in all three categories of transparency than the rest of the counties (except for Washington, which we highlighted in 2019).

Calculation of Scores Example: Benton County

FISCAL TRANSPARENCY

Table 11 provides the subcomponent values we used to calculate our scores for each component of Benton County's fiscal transparency. 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, all of which must appear on same web page. The table also shows the calculated values for each of the three components of fiscal transparency. The fiscal transparency score is calculated by taking the average of the three components: budget, audit, and fees and taxes.

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

- Budget score = (current budget + average of previous years' budget scores) / 2 = 1.000

- Audit score = (current audit + average of previous years' audit scores) / 2 = 1.000

- Fees and taxes score = average of 5 subcomponents = 1.000

TABLE 11: Benton County Fiscal Transparency Score

COMPONENT	SCORE
Budget	**1.000**
Current budget	1.000
Average of previous years	1.000
Previous year's budget	1.000
Two years prior's budget	1.000
Three years prior's budget	1.000
Audit	**1.000**
Current audit	1.000
Average of previous years	1.000
Previous year's audit	1.000
Two years prior's audit	1.000
Three years prior's audit	1.000
Fees and taxes	**1.000**
County fees	1.000
Property tax rates	1.000
General sales tax rates	1.000
Special sales tax rates	1.000
County fees and taxes on same web page	1.000
Fiscal transparency score	*1.000*

ADMINISTRATIVE TRANSPARENCY

Table 12 provides values for each subcomponent of Benton County's administrative transparency. For example, the component "government contracts" is made up 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, namely public records, building permits and zoning, government contracts, and jobs.

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

- Public records score = (court records + FOIA request contact person + FOIA contact information + FOIA request forms) / 4 = 1.000

- Building permit and zoning score = (permit applications + permit holders + planning board meeting announcements + planning board agenda + planning board minutes) / 5 = 1.000

- Government contracts score = (current RFP + archived RFPs + current year bids and bid winners + archived bids and bid winners) / 4 = 1.000

- Jobs score = (job titles + position descriptions) / 2 = 1.000

TABLE 12: Benton County Administrative Transparency Score

COMPONENT	SCORE
Public records	**1.000**
Court records	1.000
FOIA request forms	1.000
FOI request contact person	1.000
FOI contact information of person	1.000
Building permits and zoning	**1.000**
Permit applications	1.000
Permit holders	1.000
Planning board meeting announcements	1.000
Planning board agenda	1.000
Planning board minutes	1.000
Government contracts	**1.000**
Current RFP	1.000
Archived RFPs	1.000
Current year bids and bid winners	1.000
Archived bids and bid winners	1.000
Jobs	**1.000**
Hiring: job titles	1.000
Hiring: position descriptions	1.000
Administrative Transparency Score	*1.000*

POLITICAL TRANSPARENCY

Table 13 provides values for each subcomponent that goes into the calculation of each political transparency component for Benton County. For example, the financial disclosure and salaries component is made up of two subcomponents: elected officials' salaries and their financial disclosure and conflict of interest statements. 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: quorum courts meetings, elected officials' contacts and duties, and elected officials' financial disclosures and salaries.

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

- Quorum courts score = (meeting notices + meeting agendas + meeting minutes) / 3 = 1.000

- Elected officials score = (names + phone numbers + email addresses + office addresses + job descriptions) / 4 = 1.000

- Financial disclosure and salaries = (disclosure and conflict of interest statements + salaries) / 2 = 0.500

TABLE 13: Benton County Political Transparency Score

COMPONENT	SCORE
Quorum Courts Meetings	**1.000**
Meeting notice	1.000
Meeting agendas	1.000
Meeting minutes	1.000
Archived meeting videos*	1.000
Elected Officials Contacts & Duties	**1.000**
Names	1.000
Phone numbers	1.000
Email Addresses	1.000
Location addresses	1.000
Job descriptions	1.000
Financial Disclosure and Salaries	**0.500**
Disclosure and conflict of interest statements	0.000
Salaries	1.000
Political Transparency Score	*0.830*

* Archived meeting videos can replace the three other subcomponents.

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 that actually yields the term you are searching for? A working search bar makes it easier to find information on the website, but only 18 counties had a working search bar. The rest either did not have one or the search returned no results. To avoid detracting from the importance of the three types of transparency, we assign a value of 0.500 (rather than 1.000) if a website has a working search bar and a value of zero 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 Benton County is calculated as follows:

(fiscal transparency score + political transparency score + administrative transparency score + search bar score) / total possible score = (1.000 + 0.833 + 1.000 + 0.500) / 3.5 = 0.952

ENDNOTES

1. Christopher Hood and David Heald. *Transparency: The Key to Better Governance?* Vol. 135. Oxford University Press for the British Academy, 2006.

2. 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.

3. See Arkansas Code § 14-14-802 (2017).

4. Kristin McMurray. "2013 Transparency Report Card: Bringing State & Local Government to Light." Chesterfield, VA: Sunshine Review, 2013.

5. Ibid.

6. Ibid.

7. The drop from 41 to 40 can be explained. Hempstead and Sevier counties no longer have functional websites; however, Conway County now has a functional website. This brings the number of counties that have stand-alone websites to 40.

8. Carolyn T. Harder and Meagan M. Jordan. "The Transparency of County Websites: A Content Analysis." *Public Administration Quarterly* 37, no. 1 (2013): 103–128.

9. Barbara M. Warner. 2015. "A Study of Arkansas County Government Websites." *Midsouth Political Science Review* 16 (2015): 73–106.

10. "Mbps" stands for "megabits per second," a measurement of data transfer speeds. The first number (25 in this case) refers to download speed, while the second refers to upload speed. The federal government considers 25 Mbps/3 Mbps sufficient to provide "advanced telecommunications capability." See US Federal Communications Commission, Wireline Competition Bureau. *Inquiry Concerning Deployment of Advanced Telecommunications Capability to All Americans in a Reasonable and Timely Fashion*. 2019 Broadband Deployment Reports. GN Docket No. 18-238, 34 FCC Rcd 3857 (5). May 29, 2019, p. 45.

11. US Federal Communications Commission. Wireline Competition Bureau. *Inquiry Concerning Deployment of Advanced Telecommunications Capability to All Americans in a Reasonable and Timely Fashion*. 2018 Broadband Deployment Reports. GN Docket No. 17-199, 33 FCC Rcd 1660 (2). February 2, 2018; US Federal Communications Commission. 2015 Broadband Progress Report. Wireline Competition Bureau, 2015. https://www.fcc.gov/reports-research/reports/broadband-progress-reports/2018-broadband-deployment-report. Accessed Dec. 12, 2020.

12. Asa Hutchinson. "Governor Hutchinson Announces the 'Arkansas Rural Connect' Grant Program, $25 Million for Broadband Deployment." Press release, 2019, https://governor.arkansas.gov/news-media/press-releases/governor-hutchinson-announces-the-arkansas-rural-connect-grant-program. Accessed Dec. 12, 2020.

13. 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): 911–921.

14. 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.

15. Act 564 is the law that requires all Arkansas counties to post their annual budgets on a website owned or maintained by the county, the state, or the Association of Arkansas Counties beginning on January 1, 2020.

16. Association of Arkansas Counties. "Classification of Counties 2010 Final Census Figures," https://www.arcounties.org/site/assets/files/3388/censuspopulationsclassificationscounties1.pdf. Accessed Dec. 12, 2020. The AAC is a government-sector lobbying association that lobbies on behalf of Arkansas counties. It was founded in 1968, and all Arkansas counties have been members since 1988.

17. Median income data collected from US Census Bureau. "2013–2017 American Community Survey 5-Year Estimates." Table DP03: Selected Economic Characteristics (2017).

18. There is a lag in the release of audited financial statements, so "current" here means the most recent conducted by the Arkansas Legislative Audit.

19. We give a 0 score not necessarily because the information is nonexistent. Sometime it is nonexistent. Other times, it is on a third-party website and the county does not provide a link to the third-party platform. We want to emphasize that the Association of Arkansas Counties website now publishes county budgets and financial statements. However, counties have to provide a link to this information on their websites to ensure that residents can easily access this information.

20. Fees are the amounts residents pay counties for services such as marriage licensing, court filings, and waste disposal, among others.

21. The Association of Arkansas Counties has already started publishing budgets online, and the Arkansas Legislative Audit already publishes audited financial statements.

22. Congress of Local and Regional Authorities, Council of Europe. "Making Public Procurement Transparent at Local and Regional Levels." Council of Europe. 33rd Session Report CG33 (October 19, 2017).

23. Seventeen counties are tied for 3rd place.

24. Association of Arkansas Counties. "Publication Library, 2017," https://www.arkansascounties.org/site/assets/files/4355/2017_salary_survery_2017.pdf. Accessed Dec. 12, 2020. The Association of Arkansas Counties (AAC) publishes a county government salary survey that shows the salaries of elected officials. If counties cannot directly publish salaries on their websites, they should provide a link to direct citizens to the AAC salary survey so that citizens can easily access the data.

25. Christy S. Williams and Bob Sanders. Information Network of Arkansas, personal communication, January 20, 2021.

26. US Department of Justice. United States Attorney's Office Eastern District of Arkansas. 2020. "Former Craighead County Clerk Federally Indicted. Defendant Allegedly Took More Than $1.4M in County Funds." News release, Dec. 2. Offices of the United States Attorneys. https://www.justice.gov/usao-edar/pr/former-craighead-county-clerk-federally-indicted. Accessed Dec. 12, 2020.

27. Brandon Mulder. "Former Pulaski County Employee Set to Get New Mental Test in Theft Case." *Arkansas Democrat-Gazette*, March 15, 2017.

28. Maria Violeta Cimpoeru and Valentin Cimpoeru. "Budgetary Transparency: An Improving Factor for Corruption Control and Economic Performance." *Procedia Economics and Finance* 27 (2015): 579–586.

29. Nikos Passas. *Corruption in the Procurement Process/Outsourcing Government Functions: Issues, Case Studies, Implications*. Boston: Institute for Fraud Prevention, 2007.

30. Pew Research Center Journalism & Media. "Digital News Fact Sheet." 2019. Pew Research Center's Journalism Project. https://www.journalism.org/fact-sheet/digital-news/. Accessed Dec. 12, 2020.

31. See Attorney General Leslie Rutledge Opinion No. 2018-122, 2006-051, 2005-051, 2003-298, 2002-087. Arkansas Attorney General's Office. 2020. https://arkansasag.gov/arkansas-lawyer/opinions-department/opinion-entries/2018-122/. Accessed Dec. 12, 2020. These opinions state that information concerning a public employee's salary is not exempt from disclosure.

32. See Arkansas Code § 25-1-404 (2019).

33. Rachel J. Cross, Michelle Surka, and Scott Welder. "Following the Money 2018: How the 50 States Rate in Providing Online Access to Government Spending Data." US PIRG Education Fund and Frontier Group, April 2018.

34. Counties such as Prairie, Monroe, Phillips, Drew, and Clay do not have stand-alone websites. These counties can improve their transparency by ensuring that their Arkansas.gov web pages have links that take users to third-party sites that publish some of their county's public information. It is not clear whether the county officials themselves have input on what information is put on their Arkansas.gov page. Sometimes the process to get to county financial information on Arkansas.gov is long and requires the user to have some prior knowledge that the information is published on a third-party website. Using Prairie County as an example, to get from its webpage, prairiecounty.arkansas.gov, to the budget page on the Association of Arkansas Counties "county budgets" page requires five clicks.

35. Jonathan Fox. "The Uncertain Relationship between Transparency and Accountability." *Development in Practice* 17, no. 4-5 (2007): 663–671.

36. Suzanne J. Piotrowski and Gregg G. Van Ryzin. "Citizen Attitudes toward Transparency in Local Government." *American Review of Public Administration* 37, no. 3 (2007): 306–323; Cory L. Armstrong. "Providing a Clearer View: An Examination of Transparency on Local Government Websites." *Government Information Quarterly* 28, no. 1 (2011): 11–16.

37. Darrell M. West. "Global E-Government 2007. Inside Politics, Brown University," August 2007.

38. Ibid., 4.

39. Ibid., 8.

40. Although, when counties contact us on how to improve their transparency standing, we have guided them to present the information in a readable form.

41. We only considered official county websites and the Arkansas.gov platform, unless there was a link taking us to other sites that contain certain information.

42. Our measure for the average time is the median because the data distribution is skewed. Possibly, these times are on the lower side because of the obvious lack of certain information on the websites. For example, most counties do not publish administrative information, which makes the search times on those websites shorter than if they had the information.

43. See Arkansas Code § 14-14-502 (2017).

44. The response rate in 2020 was slightly lower than the response rate in 2019. In 2019, 38 counties responded, while in 2020, 34 counties responded. This rate is still better than 2018, when had only 18 responses.

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DISCLAIMER

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ABOUT ACRE

The Arkansas Center for Research in Economics (ACRE) is an Arkansas focused research center housed in the College of Business at the University of Central Arkansas. ACRE scholars and policy analysts use research and analysis to find solutions for Arkansas's problems. Our research focuses on barriers to employment, taxes and spending, targeted incentives, and government transparency. We educate and provide resources for students, teachers, voters, activists, legislators, and business leaders.

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