

Creating an Index to Measure Transparency in Arkansas Counties

Mavuto Kalulu
University of Central Arkansas

Terra Aquia
University of Central Arkansas

Joyce O. Ajayi
University of Central Arkansas

Abstract

We create a web transparency index for Arkansas counties. The index serves two main purposes. First, it informs citizens about how transparent their county is in comparison to others. Second, it allows researchers to assess the relationship between transparency and various economic and socioeconomic factors. The index divides transparency into three types: fiscal, political, and administrative. This categorization allows researchers and policy makers to pin down the type of transparency that yields the most benefit for citizens. Our assessment of the index reveals a deficiency of information on Arkansas counties' websites. Only 4 out of the 75 counties in Arkansas have an overall transparency score above 0.50 on a 0-1 scale. An empirical analysis of the determinants of web transparency reveals that education and population are key factors that explain differences in web transparency across Arkansas counties. More educated counties have higher transparency scores than less educated ones. Similarly, more populous counties have higher transparency score than less populous ones.

Keywords: web transparency, fiscal transparency, political transparency, administrative transparency, transparency index, Arkansas

1. Introduction

Transparency is a key ingredient in promoting good governance (Transparency International, 2016). Transparency enhances accountability, instills fiscal discipline, improves economic performance, promotes trust between governments and citizens, and reduces corruption (Cucciniello, Porumbescu, and Grimmeliikhuijsen, 2017). With such a vast range of benefits, improving transparency should be a top priority at all levels of government. The challenge, however, is this: How does one assess improvements in government transparency without a consistent measure of transparency? To that end, the Arkansas Center for Research in Economics (ACRE) has embarked on a transparency project that seeks to improve transparency at Arkansas's local government level. To achieve this goal, we have created a transparency index for Arkansas counties that will be updated regularly to assess improvements in county government transparency. The transparency index will serve two main purposes. First, it will inform citizens about the level of transparency in their counties and the improvements their county governments are making and need to make. Second, the index will provide researchers

and policy makers with data to analyze the relationship between transparency and several economic and socioeconomic factors in Arkansas.

As noted, we currently focus on county-level governments rather than state-level government. County governments are just as important as state governments and to some extent even more important because of their closeness to citizens. For example, counties provide law enforcement, firefighting, paramedics, waste removal, and water. Despite this closeness, information on counties' decision-making processes and policy outcomes is not readily available and accessible to voters. A 2013 Sunshine Review of web transparency across the nation revealed that state governments are more transparent than local governments. In Arkansas, the state government earned a B compared to an F for its county governments. Indeed, Arkansas counties were the worst in the nation. Thus, our goal is to create awareness about the state of transparency in Arkansas counties and encourage counties to improve their transparency status. Further, to the best of our knowledge, none of Arkansas's neighboring states have a county-level transparency index. We hope our leadership will inspire neighboring states to create their own indices.

Our transparency index is calculated by assessing information that county governments publish on their websites. Web transparency is a good proxy for county transparency given the web's increased role as a platform for accessing information (Welch and Hinnant, 2003), as a medium of interaction (Shi, Scavo and Garson, 2000), and as a tool for promoting government transparency (Bovens and Zouridis, 2002; Lowatcharin and Menifield, 2015). Data from the Pew Research Center show that the percentage of people using the internet has grown from 52 percent in 2000 to 89 percent in 2018 (Anderson, Perrin and Jiang, 2018) and that 81 percent of adults get news on online platforms (Mitchell, Shearer, Gottfried and Barthel, 2016)

Our index is not the first attempt to assess county governments' web presence in Arkansas. Warner (2015) assesses Arkansas county websites, but her focus is on e-government, the provision of government services through the web. Our assessment closely resembles Harder and Jordan's (2013), with a few notable differences. Aside from our index being the most current assessment, it has two other unique features. First, instead of just creating an overall transparency score, we categorize our index into three types of transparency: fiscal, political, and administrative, as proposed by Cucciniello and Nasi (2014). This categorization allows researchers and policy makers to pin down the type of transparency that yields the most benefit for citizens. Second, in categories where past information is included, such as budgets, audits, and contracts, we assign more weight to the current information.

The paper is organized as follows. The next section discusses the components and calculation of our index. We then provide the results of our assessment for each type of transparency and for overall transparency. After that, we statistically analyze the characteristics of more transparent counties compared to less transparent counties. Section 5 concludes and suggests future projects that can benefit from this index.

2. The New Transparency Index for Arkansas Counties

Defining the Three Types of Transparency

Our overall transparency index is made up of three subindices: fiscal transparency, political transparency, and administrative transparency. In this section, we define each type of transparency and discuss the components of each. We adopt the definitions provided by Cucciniello, Porumbescu, and Grimmelihijsen (2017).

Fiscal transparency is defined as the disclosure of financial information. Our fiscal transparency score thus comprises three components: budgets, audits, and fees and taxes. Budgets inform citizens about the level of government resources and how the government intends to spend those resources. Budget scrutiny by the citizenry can deter elected officials from directing resources toward unproductive projects. Financial statements provide information about the use of resources. Making such information easily accessible to voters can encourage elected officials to be prudent in the use of the resources, knowing that voters can check how responsible they were. Citizens need to know the burden they bear in providing resources to the government. Such knowledge makes them more willing to hold elected officials accountable if they misappropriate funds. Each of the three components comprise subcomponents. Table A1 in appendix A provides the subcomponents included in our measure of fiscal transparency.

Political transparency relates to the openness of elected officials and the quorum courts. Our political transparency score comprises three components: openness of the quorum courts; information about elected officials; and financial disclosures, conflict of interest statements, and salaries. An open quorum court encourages citizen participation, which is essential in providing scrutiny to the ordinances that affect their daily lives. Citizen participation should also deter the quorum court from abusing the allocation of funds to benefit certain individuals or groups. Knowing elected officials' contact information and job descriptions is important, too, as this information makes it easier for citizens to engage with their elected officials in the policy making process. Disclosure of conflict of interest statements is important for preventing corruption. Table A2 in appendix A provides the subcomponents included in our measure of political transparency.

Administrative transparency relates to the openness of the activities and processes of local officials. It comprises four components: public records, building permits and zoning, government contracts, and jobs. Making public information easy to access can deter government officials from engaging in dubious activities. It can also increase the chances of detecting dubious activities. Being open about the permit application process reduces the likelihood of favoritism and bribery. Similarly, openness in the bidding process adds a layer of scrutiny that can deter officials from favoritism in the awarding of contracts. The same applies to openness in hiring procedures. Table A3 in appendix A provides the subcomponents included in our measure of administrative transparency.

Calculating the Index

In beginning our study, we reviewed existing assessments to determine what they included in their web transparency indices. Previous assessments emphasize aspects of transparency such as the display of budgets and tax information (Fox 2007). Piotrowski and Van Ryzin (2007) and Armstrong (2011) add elected official information, open meetings, government contracts, criminal records, and public records. West (2007) includes foreign language access and search functions. Sunshine Review (2013) adds lobbying, audits, and permits. We drew most frequently from Harder and Jordan's (2013) assessment, since it incorporates all information from earlier assessments and also assesses Arkansas counties. Our goal, however, is to emphasize the transparency of information that can assist in detecting and deterring corruption. We omit from our index measures that require a value judgment, such as readability and presentation. Although counties should certainly ensure that information is readable and presentable, assessing these factors is beyond the scope of our project. We encourage other

researchers to look at these characteristics in their own studies.

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

We coded a value of 1 if the information was available on the website and 0 if it was not. The only exception was the information on elected officials. We entered fractions if some elected officials did not have their information available. The cutoff date for our assessment was December 31, 2017. Once all the information was collected, we calculated scores for each type of transparency before calculating the overall transparency score. To illustrate how we calculated the index, we present the case of Washington County in each type of transparency in tables B1, B2, and B3 in appendix B.

In addition to the three types of transparency, we also include a fourth item: Does the website have a working search bar? A working search bar—one that actually yields the results the user is looking for—makes it easier to find information on the website. Only 16 counties had a working search bar. The rest either did not have a search bar, or the search returned no results. To avoid detracting from the importance of the three types of transparency, we assign a value of 0.5 if a website has a working search bar and a 0.0 if not.

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

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

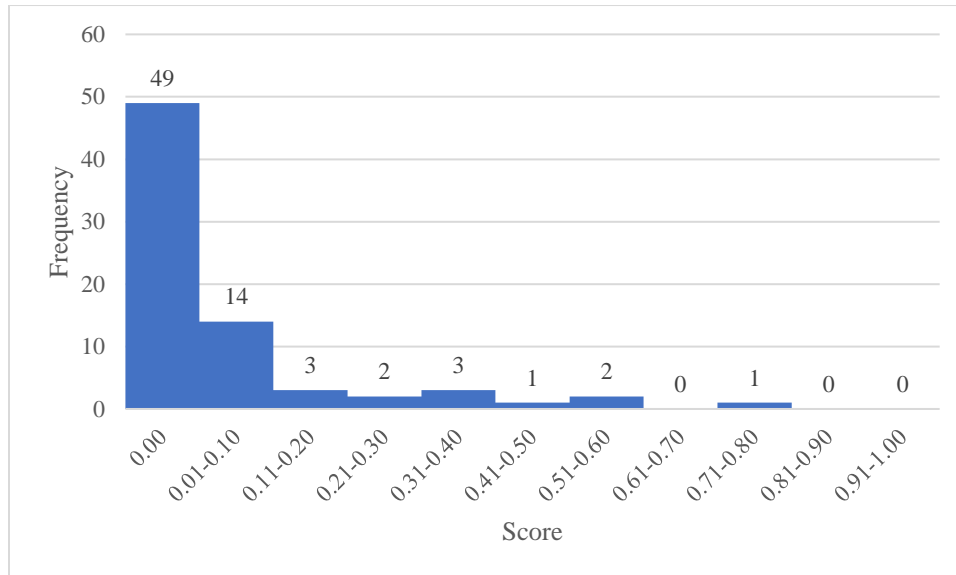
3. The State of Transparency in Arkansas Counties

In this section, we describe the performance of Arkansas counties in each of the three types of transparency and in overall transparency. Tables C1, C2, C3, and C4 in appendix C provide the results of our assessment of Arkansas counties.

Fiscal Transparency

The mean fiscal transparency score for Arkansas counties is 0.072. The median and mode are 0. To show the distribution of Arkansas counties' fiscal transparency levels, we have graphed the histogram shown in Figure 1.

Figure 1: Distribution of Fiscal Transparency in Arkansas



Notice that 49 out of 75 counties in Arkansas have a fiscal transparency score of 0. All but three counties have a fiscal transparency score below 0.5. Arkansas’s county governments need to improve their online disclosure of financial information. From our analysis, the most affected component of fiscal transparency is the publishing of audit reports. While these reports are published on the Arkansas Legislative Audit website, they should be made more accessible to citizens. An easy and quick fix to this shortcoming is to add to the county website a link directing citizens to the Arkansas Legislative Audit website. Audited financial reports take time which raises the question of the timeliness and usefulness of financial information by the time the reports come out. One way to get around this problem would be to provide unaudited financial reports as soon as they are available and provide updated ones when the audit is completed. Table 1 provides a further breakdown of each subcomponent of fiscal transparency.

Table 1: Proportion and Number of Arkansas Counties Publishing Each Subcomponent of Fiscal Transparency

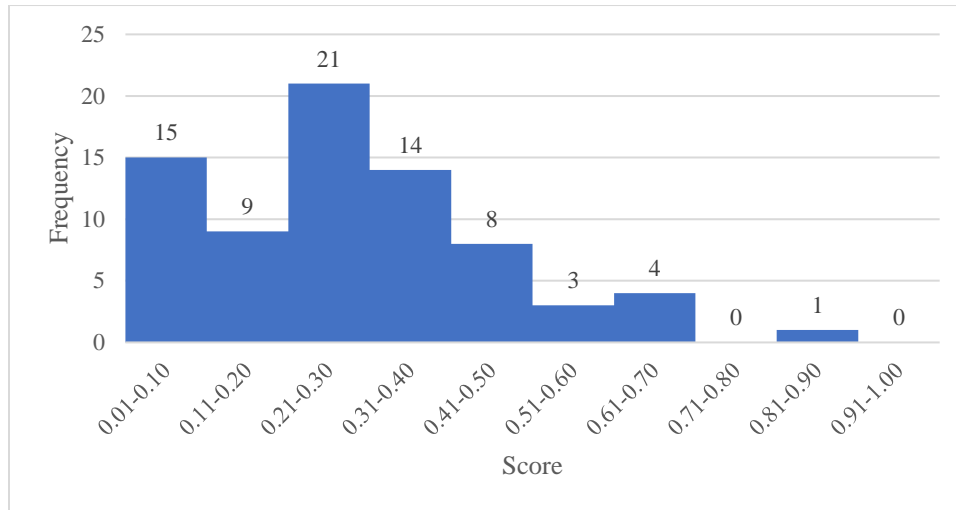
Subcomponent	Average	Count
Current budget	0.107	8
Previous year's budget	0.120	9
Two years prior's budget	0.093	7
Three years prior's budget	0.080	6
Current audit	0.000	0
Previous year's audit	0.013	1
Two years prior's audit	0.027	2
Three years prior's audit	0.027	2
County fees	0.293	22
Property tax rates	0.147	11
General sales tax rates	0.053	4
Special sales tax rates	0.027	2
All of the above on a single webpage	0.000	0

The second column in table 1 shows the average of each subcomponent of fiscal transparency, which is also the proportion of Arkansas counties that publish that information online. The third column shows the number of counties that publish that subcomponent of fiscal transparency. No county in Arkansas has published their current audited financial statements, perhaps because of the auditing lag mentioned previously. The most frequently reported subcomponent is county fees, which 22 of the 75 counties publish.

Political Transparency

The mean political transparency score for Arkansas counties is 0.283. The median is 0.267, and mode is 0.050. The histogram in Figure 2 paints a clear picture of the distribution of political transparency for Arkansas counties.

Figure 2: Distribution of Political Transparency for Arkansas Counties



Compared to the other types of transparency, Arkansas counties perform better on political transparency. But as the histogram shows, most counties have a score below 0.50. Table 2 provides a further breakdown of political transparency by each subcomponent.

Table 2: Proportion and Number of Arkansas Counties Publishing Each Subcomponent of Political Transparency

Subcomponent	Average	Count
Quorum courts meetings: time and place notices	0.236	18
Quorum courts meetings: agenda	0.160	12
Quorum courts meetings: minutes	0.147	11
Quorum courts meetings: archived videos	0.053	4
Elected officials' names	0.808	61
Elected officials' office phone numbers	0.803	60
Elected officials' emails	0.554	42
Elected officials' office locations	0.687	52
Elected officials' job descriptions	0.444	33
Financial disclosure and conflict of interest statements	0.000	0
Salaries	0.014	1

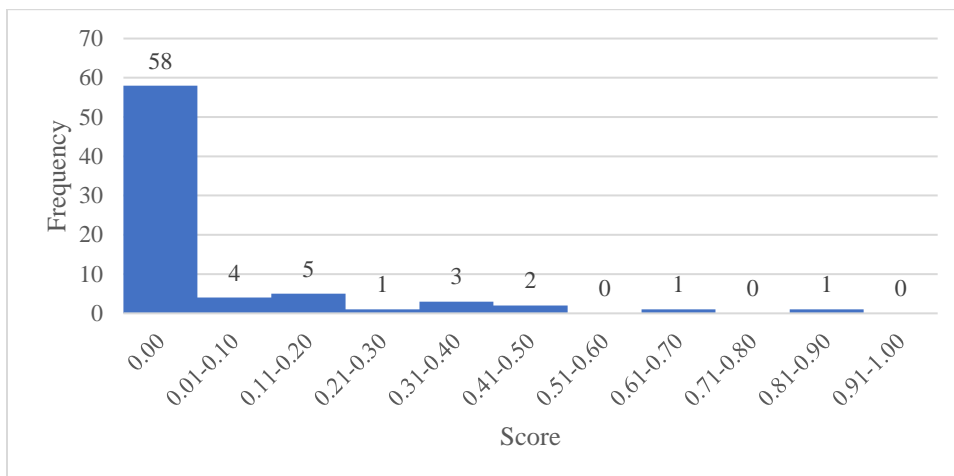
The second column in table 2 shows the average of each subcomponent of political transparency, which is also the proportion of Arkansas counties that publish that information online. The third column shows the number of counties that publish that particular subcomponent of political transparency. No county in Arkansas publishes financial disclosure and conflict of interest statements for elected officials. About 80 percent of the counties publish the names and office phone numbers of their elected officials.

Administrative Transparency

With a mean score of 0.063 and a median and mode of 0, administrative transparency is

the weakest area for Arkansas counties (compare 0.063 with a mean of 0.072 for fiscal transparency and 0.283 for political transparency). The histogram in figure 3 provides a clear picture of the distribution of administrative transparency across Arkansas counties.

Figure 3: Distribution of Administrative Transparency for Arkansas Counties



Fifty-eight counties in Arkansas have an administrative transparency score of 0. Only two counties, Washington and Benton, have a score greater than 0.5. Table 3 shows each subcomponent of administrative transparency.

Table 3: Proportion and Number of Arkansas Counties Publishing Each Subcomponent of Administrative Transparency

Subcomponent	Average	Count
Court records	0.133	10
FOIA request contact person	0.040	3
FOIA contact information	0.068	5
FOIA request forms	0.080	6
Permit applications	0.040	3
Building permit holders	0.000	0
Planning board meeting announcements	0.053	4
Planning board agendas	0.040	3
Planning board minutes	0.027	2
Current RFPs	0.067	5
Archived RFPs	0.027	2
Current year bids and bid winners	0.013	1
Archived bids and bid winners	0.013	1
(Hiring) Job titles	0.120	9
(Hiring) Position descriptions	0.093	7

The second column in table 3 shows the average of each subcomponent of administrative transparency, which is also the proportion of Arkansas counties that publish that information

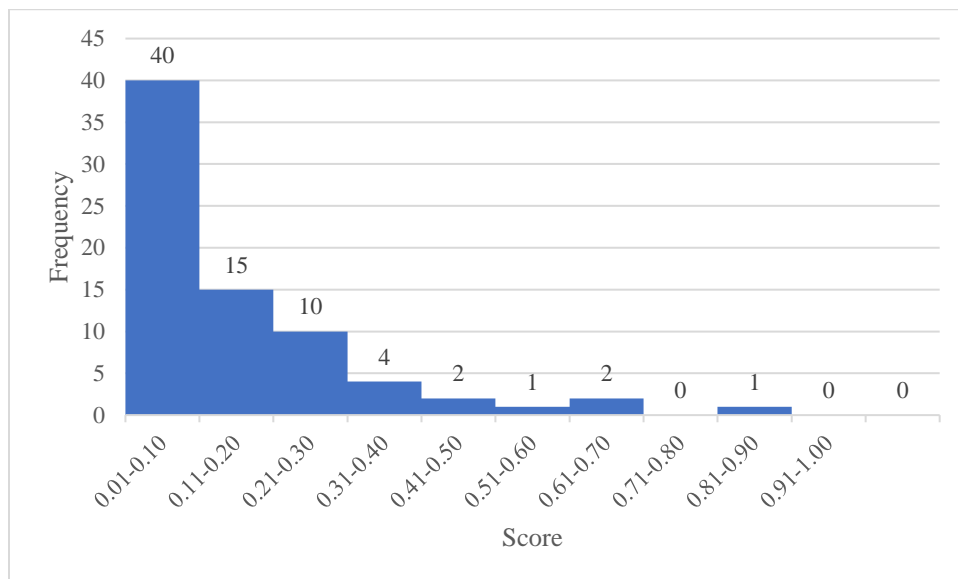
online. The third column shows the number of counties that publish that particular subcomponent of administrative transparency. Ten counties in Arkansas (13 percent) have a link that directs visitors to CourtConnect, a database of court cases. Residents can view charges that have been brought up against their elected officials.

Overall Transparency

Having evaluated each of the three types of transparency, we then calculated the overall transparency score for Arkansas counties by combining the fiscal, political, and administrative transparency scores. We also included a fourth item: whether the website has a workable search bar, as described earlier.

The mean of the overall transparency score is 0.15. The median and mode are 0.09 and 0.01, respectively. Figure 4 shows a histogram of the distribution of overall transparency in Arkansas counties.

Figure 4: Distribution of Overall Transparency in Arkansas



From figure 4, we observe that the majority of counties have an overall transparency score of less than 0.5. Only four counties—Washington, Pulaski, Benton, and Garland—have an overall transparency score of greater than 0.5.

4. Statistical Analysis of the Determinants of County-Level Government Transparency in Arkansas

From our assessment of Arkansas counties’ web transparency, we observed variation in the level of transparency across counties. This analysis would not be complete if we did not attempt to explain why some counties are more transparent than others. While not establishing any causality, our statistical analysis tries to identify the economic, socioeconomic, and demographic characteristics that distinguish more transparent counties from less transparent ones. Two variables of interest are education level and per capita income.

We expect that counties with a more educated population are likely to be more transparent than those with a less educated population. From an information demand side, an educated population has the advantage of having a better understanding of public data and, therefore, is more likely to demand that the information be published online. From an information supply side, an educated population increases the likelihood of counties hiring IT personnel who can create and manage websites.

Per capita income is used as a measure of how economically well-off counties are. We expect that counties that are economically better off are able to generate more resources to publish public information online. We control for the following variables: population density, median age, racial composition, and voter turnout. Voter turnout is included to capture citizens' participation level, with the understanding that the higher the voter turnout, the more interested the voters are in government affairs, and the higher the demand for transparency. Table 4 provides the results of the ordinary least squares regression of the determinants of web transparency in Arkansas counties.

**Table 4: Determinants of Web Transparency in Arkansas
(OLS regression)**

	Overall	Fiscal	Political	Administrative
Education level (%)	0.0159** (0.0069)	0.0232*** (0.0075)	0.0205** (0.0088)	0.0129 (0.0089)
White (%)	-0.0013 (0.0009)	-0.0007 (0.0008)	-0.0016 (0.0011)	-0.0014 (0.0009)
Median age	0.0133*** (0.0043)	0.0108* (0.0060)	0.0159*** (0.0057)	0.0113*** (0.0041)
Log of per capita income	-0.0006 (0.0991)	-0.0985 (0.0890)	-0.0466 (0.1672)	0.0926 (0.1230)
Log of population density	0.1336*** (0.0234)	0.1060*** (0.0290)	0.1095*** (0.0313)	0.0986*** (0.0285)
Voter turnout	0.0031 (0.0026)	0.0037 (0.0028)	0.0028 (0.0034)	0.0013 (0.0023)
<i>N</i>	75	75	75	75
<i>F</i>	9.21	5.61	5.60	3.62
<i>R</i> -squared	0.571	0.518	0.349	0.392

Robust standard errors in parentheses. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$.

The results show a positive relationship between education and overall fiscal transparency. This finding implies that counties with a larger percentage of people with a bachelor's degree or higher are more transparent than those with a smaller percentage. The result, while significant for overall transparency, fiscal transparency, and political transparency, is not significant for administrative transparency. No evidence supports income as an important determinant of transparency at Arkansas's county government level. We do find evidence that median age and population density are positively related to transparency. The higher the median age, the more transparent a county is. Similarly, the higher the population density, the more transparent a county is.

5. Conclusion and Way Forward

The 2013 Sunshine Review gave Arkansas an F for web transparency. Our 2018 assessment shows why. Even without comparing Arkansas to other states, Arkansas counties do not provide sufficient information online. An average overall score of 0.15 on a 0 to 1 scale indicates a great deficiency in the publishing of public information.

Our assessment yields different results from Harder and Jordan (2013). Their assessment revealed that the top 5 most transparent counties were Benton, Washington, Pulaski, Sebastian and Faulkner in that order. Our assessment found that the top 5 performers were Washington, Benton, Pulaski, Garland and Baxter. This difference has two possible sources. First, our index emphasizes objective information only, while Harder and Jordan's allowed some level of subjectivity for some sub-indicators such general information about taxes and general information about auditing procedures. We also did not place a time limit for our search as Jordan and Harder. Second, some counties may have made some improvements since 2013 to displace each other. For example, Washington County is by far the most transparent county in Arkansas overtaking Benton County which was 2 points above (28 for Benton and 26 for Washington out of a possible 34 points) on the Harder and Jordan index. On our index Washington County's score is 0.84 compared to Benton County's score of 0.62 on a 0-1 scale. Our major contribution is that we break down transparency into three types—fiscal, political, and administrative—to allow counties identify the specific areas where they do not perform well. From the regression analysis of the determinants of transparency, we see that level of education is positively associated with transparency. Since education policy is affected at the state level, the state can indirectly play a role in improving overall transparency in Arkansas by instituting policies that will improve education in the whole state.

Apart from being a tool that citizens can use to assess how transparent their county governments are, the index enables researchers and policy makers to better understand the benefits of transparency in Arkansas. Without a measure of transparency, this task is a challenge. Our next paper will examine the relationship between transparency and fiscal discipline, examining whether counties that are more transparent have a higher level of fiscal discipline. In the future, we want to extend the exercise to city governments, municipal governments, and school districts.

References

- Anderson, M., Perrin, A., and Jiang, J. (March 5, 2018). *11% of Americans don't use the internet. Who are they?* Pew Research Center. Retrieved from <http://www.pewresearch.org/fact-tank/2018/03/05/some-americans-dont-use-the-internet-who-are-they/>
- Armstrong, C. (2011). Providing a clearer view: An examination of transparency on local government websites. *Government Information Quarterly*, 28(1), 11.
- Bovens, M., & Zouridis, S. (2002). From street-level to system-level bureaucracies: How information and communication technology is transforming administrative discretion and constitutional control. *Public Administration Review*, 62(2), 174–184.
- Cucciniello, M., & Nasi, G. (2014). Transparency for trust in government: How effective is formal transparency? *International Journal of Public Administration*, 37(13), 911–921.
- Cucciniello, M., Porumbescu, G. A., & Grimmelikhuijsen, S. (2017). 25 years of transparency research: Evidence and future directions. *Public Administration Review*, 77(1), 32–44.
- Fox, J. (2007). The uncertain relationship between transparency and accountability. *Development in Practice*, 17(4–5), 663–71.
- Harder, C. T., & Jordan, M. (2013). The transparency of county websites: A content analysis. *Public Administration Quarterly*, 37(1), 103–28.
- Lowatcharin, G., & Menifield, C. E. (2015). Determinants of internet-enabled transparency at the local level: A study of Midwestern county web sites. *State and Local Government Review*, 47(2), 102–115.
- Mitchell, A., Shearer, E., Gottfried, J. & Barthel, M. (July 7, 2016). *Pathways to news*. Pew Research Center. Retrieved from <http://www.journalism.org/2016/07/07/pathways-to-news/>
- Piotrowski, S. J., & Van Ryzin, G. G. (2007). Citizen attitudes toward transparency in local government. *American Review of Public Administration*, 37(3), 306–323.
- Shi, Y., Scavo, C., & Garson, G. D. (2000). Citizen participation and direct democracy through computer networking. *Public Administration and Public Policy*, 77, 247-264.
- Sunshine Review. (2013). *Transparency report card*. Retrieved from [https://ballotpedia.org/Transparency_report_card_\(2013\)](https://ballotpedia.org/Transparency_report_card_(2013))

Mavuto Kalulu, Terra Aquia and Joyce O. Ajayi

Transparency International. (March 10, 2016). *How to stop corruption: 5 key ingredients*.

Retrieved from

https://www.transparency.org/news/feature/how_to_stop_corruption_5_key_ingredients

Warner, B. M. (2015). A study of Arkansas county government web sites. *Midsouth Political Science Review*, 16: 73–106.

Welch, E. W., & Hinnant, C. C. (2003). *Internet use, transparency, and interactivity effects on trust in government*. Paper presented at the 36th Annual Hawaii International Conference on Systems Science. Hawaii.

West, D. M. (2007, August). Global e-government. Center for Public Policy, Brown University. Retrieved from <http://www.insidepolitics.org/egovt07int.pdf>

**APPENDIX A: COMPONENTS AND SUBCOMPONENTS OF ARKANSAS WEB
TRANSPARENCY**

Table A1: Fiscal Transparency

Component	Subcomponents	Definition
Budget	Current	2017 plan that reveals county government's priorities
	Previous year	2016 plan that reveals county government's priorities
	Two years prior	2015 plan that reveals county government's priorities
	Three years prior	2014 plan that reveals county government's priorities
Audit	Current	Certified 2016 financial statements
	Previous year	Certified 2015 financial statements
	Two years prior	Certified 2014 financial statements
	Three years prior	Certified 2013 financial statements
Fees and Taxes	County fees	Payments for use of services
	Property tax rates	Tax assessed on real estate
	General sales tax rates	Tax levied on sale of goods and services
	Special sales tax rates	Tax levied for a specific purpose
	All of the above (county fees & taxes) on a single webpage	All the county fees and taxes that the county levies, provided in one place

Table A2: Political Transparency

Component	Subcomponents	Definition
Openness of quorum courts	Meeting notices	Time and place where the meetings take place
	Meeting agendas	List of issues to be discussed at the meetings
	Meeting minutes	Deliberations and resolutions of the meeting
	Archived meeting videos	Videos of deliberations in the quorum court
Information about elected officials	Names	Names of the eight elected office holders
	Phone numbers	Office phone numbers for each of the eight elected office holders
	Email addresses	Official email addresses for each of the eight elected office holders
	Location addresses	Office location addresses for each of the eight elected office holders
	Job descriptions	Duties of the elected officials
Financial disclosures, conflict of interest statements, and salaries	Financial disclosure	A signed document showing whether an elected official is involved in multiple interests related to the their work
	Salaries	Actual amounts received by elected officials

Table A3: Administrative Transparency

Component	Subcomponents	Definition
Public records	FOIA request contact person	Whom to contact for information under FOIA
	FOIA request contact information	Email, phone number, and address
	FOIA request forms	Downloadable forms
	Court records	A link to CourtConnect
Building permits and zoning	Permit applications	Downloadable forms
	Permit holders	List of permit holders
	Planning board meeting announcements	Date and time of meetings
	Planning board agendas	What to discuss
	Planning board minutes	Meeting resolutions
Government contracts	Current RFPs	Open RFPs
	Archived RFPs	Closed RFPs
	Current year bids and bid winners	List or searchable current bids and winners
	Archived bids and bid winners	Previous years' bids and bid winners
Jobs	(Hiring) Job titles	Position being advertised
	(Hiring) Position descriptions	Duties and required credentials

APPENDIX B: TRANSPARENCY IN WASHINGTON COUNTY, ARKANSAS

Table B1: Washington County Fiscal Transparency

Component	Score
<i>Budget</i>	<i>1.00</i>
Current budget	1.00
Previous year's budget	1.00
Two years prior's budget	1.00
Three years prior's budget	1.00
<i>Average of previous years</i>	<i>1.00</i>
<i>Audit</i>	<i>0.50</i>
Current audit	0.00
Previous year's audit	1.00
Two years prior's audit	1.00
Three years prior's audit	1.00
<i>Average of previous years</i>	<i>1.00</i>
<i>Fees and taxes</i>	<i>0.80</i>
County fees	1.00
Property tax rates	1.00
General sales tax rates	1.00
Special sales tax rates	1.00
All of the above (county fees & taxes) in the same spot on the website	0.00
<i>Fiscal transparency score</i>	<i>0.77</i>

We first assign a value of 1 if the county publishes each of the subcomponents and 0 if the county does not. The scores for each of the components of fiscal transparency are calculated as follows:

$$\text{budget score} = (\text{current budget} + \text{average of previous years}) / 2 = 1.00$$

$$\text{audit score} = (\text{current audit} + \text{average of previous years}) / 2 = 0.50$$

$$\text{fees and taxes score} = \text{average of the five subcomponents} = 0.80$$

The fiscal transparency score of 0.77 is calculated by taking the average of the three components of fiscal transparency: $(1.00 + 0.50 + 0.80) / 3$.

Table B2: Washington County Political Transparency

Component	Score
<i>Quorum courts meetings</i>	1.00
Meeting notices	1.00
Meeting agendas	1.00
Meeting minutes	1.00
Archived meeting videos ¹	0.00
<i>Elected officials' contacts & duties</i>	1.00
Names	1.00
Phone numbers	1.00
Email addresses	1.00
Location addresses	1.00
Job descriptions	1.00
<i>Financial disclosure and salaries</i>	0.50
Disclosure and conflict of interest statements	0.00
Salaries	1.00
<i>Political transparency score</i>	0.83

Similar to fiscal transparency calculations, we first assign a value of 1 if the county publishes each of the subcomponents and 0 if the county does not. The scores for each of the components of fiscal transparency are calculated as follows:

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

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

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

The political transparency score of 0.83 for Washington County is calculated by taking the average of the three components of political transparency: $(1.00 + 1.00 + 0.50) / 3$.

¹ Archived videos are a substitute for meetings agenda and meetings minutes as citizens can go and watch the deliberations and be informed about the agenda as well as the minutes.

Table B2: Washington County Political Transparency

Component	Score
<i>Public records</i>	0.50
Court records	1.00
FOIA request contact person	0.00
FOIA request contact information	0.00
FOIA request forms	1.00
<i>Building permits and zoning</i>	0.80
Permit applications	1.00
Permit holders	0.00
Planning board meeting announcements	1.00
Planning board agenda	1.00
Planning board minutes	1.00
<i>Government contracts</i>	1.00
Current RFPs	1.00
Archived RFPs	1.00
Current year bids and bid winners	1.00
Archived bids and bid winners	1.00
<i>Jobs</i>	1.00
(Hiring) Job titles	1.00
(Hiring) Position descriptions	1.00
<i>Administrative transparency score</i>	0.83

Similar to fiscal transparency and political transparency calculations, we first assign a value of 1 if the county publishes each of the subcomponents and 0 if the county does not. The scores for each of the components of fiscal transparency are calculated as follows:

public records score = (court records + FOIA request contact person + FOIA request contact information + FOIA request forms) / 4 = 0.50

building permits and zoning score = (permit applications + permit holders + planning board meeting announcements + planning board agenda + planning board minutes) / 5 = 0.80

government contracts score = (current RFPs + archived RFPs + current year bids and bid winners + archived bids and bid winners) / 4 = 1.00

jobs score = (job titles + position description) / 2 = 1.00

The administrative transparency score of 0.83 for Washington County is calculated by taking the average of the four components of political transparency: $(0.50 + 0.80 + 1.00 + 1.00) / 4$.

APPENDIX C: ARKANSAS COUNTY TRANSPARENCY RANKINGS**Table C1: Fiscal Transparency**

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

Table C2: Political Transparency

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

Table C3: Administrative Transparency

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

Table C4: Overall Transparency

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