

Independent, principled state policy fostering limited and responsible government, free enterprise, and a robust civil society.

July 2020

A Vision for Transparency

Byron Schlomach*

A 2020 HBO movie entitled *Bad Education* and starring Hugh Jackman tells the story of Frank Tassone, a real-life superintendent of the Roslyn, New York school district who along with an accomplice, it was discovered in 2004, stole an overall total of \$11.2 million in district funds. It's been called the "largest public school embezzlement in U.S. history."¹ More properly, it should be called the "largest public school embezzlement ever discovered in U.S. history" because there is simply no way to be sure that a worse theft has not occurred. The movie, stylized as it is, gives a hint as to why.

In the movie, and in real life, attention was brought to the Roslyn district by the superintendent's partner in crime, Pamela Gluckin. As an assistant superintendent in charge of business administration for the district, she aided in Tassone's theft and stole more for herself (and bought three houses, including one in Florida) than did Tassone. She sent her son out to buy home remodeling supplies, to the tune of \$83,000, on the school's credit card.² Had it not been for this blatant act of theft being noticed by Home Depot employees, Gluckin and Tassone likely would have gotten away with their thefts, carried out over years, to this day.

The movie overstates the role of the high school student paper in uncovering the scandal, but its dramatization of a student reporter digging into filed and archived school district receipts and investigating suspicious (fake) vendors likely accurately characterizes the hard work of real-life reporters at the time. Once the Gluckin theft had been discovered and the right questions asked, suspicion arose and some dogged investigative work eventually exposed more than Gluckin's credit card embezzlement, which was claimed initially as a relatively paltry \$250,000 theft. The sleuthing portrayed in the movie involved many hours combing through piles of invoices stored in a basement room and then calling (or attempting to call) suspect vendors.

But what if reporters and amateur sleuths, whether students, parents, or taxpayers, could look at a school district's transactions, receipts, and invoices after downloading from the internet, without having to file Freedom of Information Act requests, without going to court for access, and without digging

through boxes in a basement? Would a Frank Tassone or a Pamela Gluckin steal more than a pittance if they thought somebody could look over their shoulders so easily? Likely not. In fact, a study of transparency requirements associated with the federal Recovery Act points out that "[t]ransparency requirements served as a deterrent which contributed to low rates of fraud, waste, and abuse of funds."³

This has always been the promise of transparency in government. Just the threat that someone might easily get a good look at the financial inner workings of a government agency would be enough to discourage any number of untoward activities, and not just outright stealing. Let's admit the obvious; it's highly likely that for every discovered example of malfeasance, there are many more that remain undiscovered.

Unfortunately, though, transparency advocates have been somewhat blinkered by the glitz of website subroutines in the form of scrolling windows and customizable pie charts. After more than a decade of transparency efforts, it is highly unlikely that reporters, student or otherwise, could sleuth out the sort of stealing Tassone and Gluckin pulled off purely by examining financial records made available online. Most government transparency websites act either as firehoses, dumping so much information on the user that they cannot possibly drink it all down, or the transparency sites are like corroded hydrants, dripping information a little at a time in a way that even a

Most government transparency websites ... seem almost purposely designed to discourage the very type of activity they allegedly make possible

Byron Schlomach is Director at 1889 Institute.

small bucket might take days to fill. In short, they seem almost purposely designed to discourage the very type of activity they allegedly make possible, making it likely that graft is hiding in plain sight.

A random hunt for untoward government transactions by a concerned taxpayer, activist, or think tank analyst, in ideal circumstances, is enough of a “Where’s Waldo?” exercise in itself that the mildest of impediments can be highly discouraging. Therefore, transparency must be routinized and standardized in a way that makes sense and allows a citizen observer/investigator to get to the most important information with as little cost as possible. Thus, the purpose of this paper, which is to suggest the most efficient and effective form that transparency in government can take.

The Need for Transparency

If the Roslyn, New York example isn’t persuasive enough in itself to convince people of the need for transparency, here are some additional points. Thomas Jefferson said, “Whenever the people are well-informed, they can be trusted with their own government...”⁴ He also said, “[W]e might hope to see the finances of the Union as clear and intelligible as a merchant’s books, so that every member of Congress and every man of any mind in the Union should be able to comprehend them, to investigate abuses, and consequently to control them.”⁵ Technology was obviously much different in Jefferson’s time, and so was the size and scope of government, but his goals are still laudable and despite government’s increased size, technology has made Jefferson’s ideal more possible today.

How can government be successfully managed if those in charge do not have ready access to financial and performance information in a form that makes it easy to understand and analyze?

Taxpayers are busy people. They have jobs and businesses, families, hobbies, clubs, church, financial pressures, and any number of other concerns and activities to productively occupy their time. All rely on government-provided water, sewer, road, police, and emergency systems, but most of the time, taxes and municipal utility bills are just something paid automatically. Few have the time, interest, or inclination to delve deeply into government operations and finances, nor should they. They go to the polls in November and other times during the year to vote for the people who are supposed to delve deeply into government operations and finances on taxpayers’ behalf.

On the other hand, there are those who are interested, who have the time, and because of their life experience, could even be helpful if provided access to fuller information about their government’s spending and activities. Government should welcome greater expertise from the wider community.

Unfortunately, government often does not take advantage of the talents and expertise of its own internal employees, who are unconscionably left in the dark, let alone private citizens. That includes elected officials, who often have limited information spoon fed to them by bureaucrats the elected officials are supposed to monitor and hold accountable.

It’s disconcerting to argue to a governmental official that certain financial and/or performance information should be publicly available, only to be told that it would be difficult and costly to assemble that information. Shouldn’t that information already be requested by, and readily available to managers? How can government be successfully managed if those in charge do not have ready access to financial and performance information in a form that makes it easy to understand and analyze? Transparency demands little more than the information government officials should have at their fingertips on a daily basis to do their jobs. Unfortunately, it seems those officials all-too-often have no idea what that crucial and necessary information is, much less a notion of how to use it.⁶

With transparency, the absence of crucial information that ought to be readily available becomes an issue noticed by interested taxpayers who then demand it and effectively admonish administrators to do their jobs. In Arizona, just bringing together information and reporting it to agencies, even before their (still wanting) transparency system was up and running for public consumption, resulted in the discovery of wasteful duplication. Believe it or not, it took transparency advocates to get information in the hands of managers that those managers should have been demanding all along.⁷ Interestingly, with respect to federal Recovery Act transparency, state officials were principal users. It allowed them to manage and track spending of the federal funds on a timely basis.⁸

Well done, transparency can lead to greater public trust and support among citizens, according to one 2012 study.⁹ Those with low trust in government see it as more benevolent with transparency. Those with high trust in government see it as more competent. In all likelihood, fraud and abuse are less likely to be identified than waste, because fraud and abuse are less common than many imagine. Nevertheless, it often seems governments are reticent to give up information even if it only allows waste to be identified. The Oklahoma legislature actually required the state’s education agency to truncate readily available spending data because they apparently tired of explaining how it was different from federal data. It is hard to imagine anything that could do more to bring about *distrust* of government.

Transparency is about accountability.¹⁰ As Jefferson said, government’s books should be clear and concise enough that anyone can discover abuses. Yes, transparency is about making it easy to discover outright malfeasance, but it is also about making government more efficient, effective, and responsive. The question that transparency advocates should ask themselves, though, is “What is the most crucial information, and what form should it take, to make it easily accessible and useful for holding government accountable?” Unfortunately, this question seems not to have been asked or answered in the past, resulting in efforts across governments of all sizes and levels that have not lived up to transparency’s promise.

Why Government Transparency Is NOT a Private Project

One issue that must be addressed concerns who, or what entities, should host transparency data on the internet. There is nothing inherently wrong with a private enterprise, whether non-profit or for-profit, posting government data. In fact, private entities should be encouraged to analyze and manipulate data, making their results readily available. The real issue is whether or not government itself should be responsible for making sure basic data are made directly accessible by the public.

There are some who believe government transparency should be outsourced to private entities on the theory that private entities would be better incentivized to provide government data to the public. These privatization advocates would rather make government transparency a non-profit project, but this fails to account for several problems.

First and most significantly, private entities can cease to exist while governments, short of revolution, last. It would not do for public data to just disappear from general access. With government providing the data, it can and should be maintained for ready access indefinitely.

Second, outsourcing to private entities would result in a patchwork of interfaces rather than a more uniform system that the public can get used to and understand easily. Government transparency should increasingly, over time and with experience, look similar across jurisdictions, iterating to a nearly standard format not unlike the comprehensive annual financial reports most government entities are required to produce. Separate private entities are unlikely to develop such standardization. Nothing advocated here would stop private entities from posting government data. The argument is simply that government should be kept on the hook for transparency.

Third, private entities have no legal or moral obligation to provide data for every level of government. All levels of government should be responsible to provide the public with the basic data described below.

Fourth, advocates for private data warehousing place unwarranted faith in private entities to ferret out government manipulation and withholding of information. They argue government might not be forthcoming. Government is fat and lazy and corrupt. The data will not be timely. Some data might be fraudulently deleted or otherwise manipulated. Private entities posting the data are unlikely to perform such shenanigans. While initially somewhat persuasive, this argument completely collapses given that the data must come from government in the first place. If manipulation and fraud are going to take place, they are going to happen whether the government posts the data or not. This argument for private entities posting government data actually argues for no transparency at all since the data would always be corrupted, making transparency pointless.

Finally, transparency privatization advocates argue private entities are more innovative, if for no other reason than to draw traffic to their websites. For example, much of the data that should be available through government listed below is already online. Information about elected officials and governmental bodies, for example, is provided by Ballotpedia, which provides even more information than is suggested, in some aspects. However, Ballotpedia could well be relatively short-lived if

donations were to dry up. Additionally, there is nothing to keep private entities from innovating, getting contracts from government to maintain government transparency websites, or displaying the data themselves in particularly user-friendly ways as a means to fundraising.

Crucial Information that Every Citizen Should Be Able to Access

Every citizen should have ready access to the following information through a state-maintained website usable free-of-charge:

- A list of every government that presides over that citizen's address, including enterprise entities such as electric co-ops, and rural water districts,
- Readily available standardized basic information about every single governmental entity in the list of governments,
- Every single payment of funds from each government's coffers,
- A listing of each government's assets, updated on a reasonable periodic basis,
- Every single non-tax revenue payment made to each government entity.

This is the information that truly matters in holding our governments accountable. If this information is made available in the right way, performance measures, copies of contracts, and fancy charts, while nice, are not necessary. All of this information can, and should, be made readily available through the internet at no cost to taxpayers and without the necessity of Opens Records Act or Freedom of Information Act requests. The information should also be available in an easily digested format. Each item is more fully explained below.

A Listing of Governments

Consider the number of governments that might have jurisdiction over a single address in the United States. Here is a hypothetical listing that could possibly occur in this country:

- Federal government,
- State government,
- County government,
- School district,
- City government,
- Tax Increment Finance district,
- Hospital district,
- Water district,
- Flood control district,
- Parks district,
- Utility district,
- Electric co-op,
- Rural fire district.

Some of these are uncommon in a city setting. Others are uncommon in a rural setting. But, it is entirely possible that a single address could simultaneously be governed by seven or more governmental entities. This does not count entities like zoning boards or parks boards that are considered part of city government but do most of the decision making independently of the city's elected officials.

A citizen should be able to access a state-maintained website,

A citizen should be able to access a state-maintained website, type in an address, and obtain a list of all governmental entities that have independent decision-making bodies that govern over that address.

type in an address, and obtain a list of all governmental entities that have independent decision-making bodies that govern over that address. Given the variation in state and local governments and the degree of geographic mobility in the nation's population, it is especially incumbent on governments to make their structures easily known. But the list is not enough. It is entirely possible with today's technology for boundaries of each jurisdiction to be inexpensively mapped and illustrated online, possibly even with these various jurisdictions visually overlaid as the user desires. This will allow someone who wishes to know which neighbors are in their same jurisdiction(s) to find out that information easily.

Basic Governance Information

Upon clicking on one of the government entities over one's address, the basic information most citizens will want to see is not usually what comes up on a governmental entity's website. Of course, every individual usually has a specific need, and many governments' functions are so numerous and varied that it takes time and effort to find what we need. Nevertheless, information about government that people need to hold it accountable, at its most basic level, has simply to do with government's structure and contact information. Thus, for every government entity, the following information should be available:

- For states and cities, a list of independent policy-making offices/entities/agencies including governor, legislature, secretary of state, agriculture commissioner, etc. for the state; mayor/city council, zoning board, TIF boards, etc. for cities,
- For every entity:
 - Name and contact information of every policy-making official, preferably both e-mail and phone (legally, there should be no exceptions for contact information),
 - How each official obtained office – whether elected or appointed; if appointed, by whom,
 - When each official first took office and the date of the end of the current term,
 - Election dates applicable to the entity over the next two years with special attention for called elections,
 - Taxes for which the entity is responsible and current tax rates,
 - Links to statutes/rules/ordinances for which the entity is responsible,
 - Links to expenditure/asset/revenue information (described below),
 - Links to websites maintained by the entity.

Spending: The Government's Check Register

Each government entity as described above should post individual expenditure transactions online. The expenditure data should be readily accessible from the web page containing that government's basic data, as maintained on a state's transparency website. The state's transparency website would not warehouse the data from local governments, but should link to it.

Governments spend a lot of money. There are a lot of individual transactions, so many that it's impossible for any one person to critically examine all of them except in the smallest of governments. That is one reason agencies and departments have individuals dedicated to accounting. There are, or should be, multiple checks and balances within a government accounting and payment system. Regular audits are required under certain circumstances. However, accounting audits are merely about making sure transactions are properly recorded. They typically do not see investigators making sure work was actually accomplished, or that work was up to a certain standard before vendors were paid.

Unfortunately, most transparency efforts have done almost nothing to ease the task on the part of the citizen trying to ferret out possible waste, fraud, and abuse. This author is familiar with transparency efforts in Arizona, Oklahoma, and Texas, has advocated for greater transparency in all three, and has seen transparency implemented, to some degree, in all three. Thus, only these three states' transparency efforts are discussed here in order to make larger points about what financial transparency ought to look like.

In an evaluation of financial transparency by Public Interest Research Group (PIRG), Arizona is given an A-, Oklahoma a D+, and Texas a B- for their spending transparency efforts.¹¹ Ballotpedia evaluated state websites for basic transparency issues and gave Arizona an F, Oklahoma a B, and Texas a D.¹² Truth in Accounting granted Arizona, Oklahoma, and Texas scores of 84, 82, and 80, respectively, for financial transparency. There is so much variation in these scores as to render them meaningless. The people in charge of transparency in a given state can simply cherry-pick a score and pat themselves on the back.

Arizona has created a website called "Arizona Financial Transparency Portal." Although when Arizona initially implemented financial transparency it was impossible to scroll through more than a screen-full of financial transactions and it was not possible to download more than appeared on a given screen, now it is possible to download a year's transactions, at least to some degree.¹³ The dribs and drabs of data in the earlier implementation have been replaced by the ability to download 50,000 transactions in one fell swoop and import a comma delimited file into a spreadsheet format with ease. Most of the transactions, however, have the payee's name redacted because names of employees must be redacted under the Arizona law, despite the fact that public employees' salaries cannot be kept secret. An absurd number of fields associated with each transaction are also useless. Obviously, State of Arizona expenditures number more than 50,000 transactions per year. The artificial limit would necessitate the user sorting online to create subsets that can then be reassembled into a comprehensive database in order to do a thorough analysis. Nevertheless, it is possible for someone to download data, sort it, aggregate it, and analyze it to some degree, something many

transparency systems do not allow.

Oklahoma's "checkbook" is located in various places. The current governor has seen to the establishment of checkbook.ok.gov. It provides links to several pre-existing spending and other financial/informational databases as well as a link to a Vendor Transactions database.¹⁴ This database allows one to explore individual expenditure transactions, including explanatory fields that allow one to get a sense of what these transactions are for. Online sorts allow for some grouping of transactions, which can then be downloaded into a spreadsheet. The software is basically the same as that used by Arizona, with the same 50,000 transaction limit on downloads and a very similar online appearance. Oklahoma payroll transactions can be accessed on a different website, data.ok.gov. All the payee names are *not* redacted the way Arizona's are. Also, while not completely up-to-date, downloads appear to include all such transactions, with 428,000 rows, or individual transactions, for the first quarter of 2019.¹⁵

Consider Texas' spending transparency effort, once generally considered one of the better ones. The Texas Comptroller issues "transparency stars" to local governments as awards for transparency,¹⁶ yet the Comptroller's own effort leaves much to be desired. A look at the transparency website yields tiny scrolling windows and no real ability to search, unless the searcher knows, with nearly pinpoint accuracy, what is needed.¹⁷ If one is an insider in Texas government looking for something quite specific, the Texas expenditure transparency system could work very well. Otherwise, it affords the user little opportunity to become familiar with the system. It's a guessing game of fiscal years, funds, and other categories. For example, for a given fiscal year, category, agency, and object selection, every vendor is still listed and one must scroll through thousands to find just a few relevant vendors. This is not transparency. It's a system designed for hiding in plain sight.

In some ways, Oklahoma's transparency is now superior to both Texas's and Arizona's.

In some ways, Oklahoma's transparency is now superior to both Texas's and Arizona's. Texas does not have any apparent way to download data, which is the only way the data can truly be thoroughly investigated. Arizona, though, does not allow sizable downloads and redacts public employee names from payroll information. Oklahoma's payroll data allows for sizable downloads and names are not redacted, but like Arizona's system, vendor information downloads are highly truncated and one is unlikely to know if all of the data has been downloaded or if one has inadvertently duplicated records. Arizona has a single home page for transparency. So does Texas, though it is conflated to some degree with Comptroller customer service purposes. Oklahoma's transparency is spread across at least three different websites: data.ok.gov, OpenBooks - ok.gov/okaa/Citizen_Education/Appropriations/, and checkbook.ok.gov.

Obviously, it's better to have all financial transparency in a single virtual location through a webpage so no one has to do

multiple searches just to find where all the transactions of a single governmental entity are located on multiple web pages. Besides this, and specific to the government's checkbook, what would an ideal expenditure database look like?

An investigator (taxpayer, journalist, accountant, or paid researcher) really only needs three basic pieces of information for each transaction. These include:

- 1 Who got paid,
- 2 How much was paid,
- 3 What the expenditure was for.

Additional entries, or fields, like vendor numbers and transaction numbers might be useful for research purposes, but they are not truly necessary for getting to the bottom of questions about specific transactions. Object, Function, and Fund codes can be useful for investigating whether there might be some intentional miscoding and hiding of transactions for some reason. Even these, though, are not the absolutely essential information.

When it comes to who got paid, a problem that can arise is the vendor's name being recorded in different ways. For example, Joe's Office Mart might be recorded as "JOM," "Joe's," "Joe's Office," or some other variation. A vendor number can clarify. On the other hand, over a period of years, the same vendor could conceivably innocently obtain multiple vendor numbers. This is one reason expenditure check register databases should be fully downloadable, so that the user/investigator can sort all of the transactions at once and look for various potential anomalies as well as mix years of data to investigate trends and potential inconsistencies.

One issue that arises is government credit cards and employee reimbursements. Credit card transactions could be separately accounted for, but they should be broken into constituent transactions, at least for transactions totaling more than some pre-determined appropriate amount. It does an investigator no good to see hundreds of payments to American Express with no ability to see what was purchased with the credit card. Reimbursements could be treated in the same way.

As part of expenditure transparency there should be a public database of vendors that includes at least vendor names and addresses. Vendor numbers could be optional. The purpose would be to allow researchers/investigators to confirm for themselves these vendors' actual existence and legitimacy. What's more, a database of digitized invoices (scanned or as originally digitally conveyed) in chronological or numerical order could be associated with each vendor. With this information and the transaction database described above, it would have been fairly easy to detect the sort of theft that occurred in Roslyn, New York. Thus, that theft and others like it could be prevented altogether were such information so readily available.

Something else that's needed, and not present in any transparency database, is a data field that serves the same purpose as the "memo" line printed on checks today. In simple and plain language, the individual recording the transaction can state "contract to replace sidewalk at corner of ____ and ____" or "repair plumbing at ____ school." Such simple notations can help simplify the system for layman understanding. It can also aid in discovering fraud, if any exists. For example, someone looking into government finances might know that none of the sidewalks at a corner they pass by every day have ever been replaced.

The "memo" line does involve some extra work, but it would

be filled by the same person effectively writing the check; it is not onerous. Besides, some extra expense for government accountability is justified given government's ability to use force to collect funding. It should *never* be treated as another coding field with a pre-loaded set of "descriptions" from which someone would choose, and law should specifically prohibit this. Some object that there is a risk of government employees mistakenly revealing confidential information like social security numbers if "free form" memo fields are included in an accounting system. The ready answer to this objection is simply adequate training. If a government employee cannot be trusted to not reveal sensitive and legally protected information, that individual should not be entrusted to account for public funds.

[S]ome extra expense for government accountability is justified given government's ability to use force to collect funding.

Government Assets

Every government asset above a minimum threshold should be identified, quantified as necessary, and listed with its initial purchase price for perusal by the citizenry. Governmental entities already keep inventories, or should, but they are often cumbersome. These should at least be standardized across a single governmental entity, such as a state, and listed together, identified by department. Every government within a state, not just its agencies, should follow a single standard specified at the state level. Inventories include items such as desks, lecterns, computers, copiers, vehicles, and other furnishings and equipment. However, governments should especially also list real property assets – buildings, land, and mineral interests as Oklahoma regularly attempts to do.¹⁸

It would be difficult to determine the imputed value of real properties long possessed by government, especially unique ones like natural areas and parks, although it would be ideal if this could be done in even some rough form or fashion. For one thing, this would aid in determining the costs and benefits of government action. Oftentimes, when privatization is being contemplated, the imputed value of government assets involved in producing a potentially privatized service go unrecognized. In bidding to provide that service, private vendors cannot ignore the fact that "fixed" assets actually have very real dollar-valued opportunity costs associated with them, even if the assets are fully paid off and even if there were no property tax expenses that accrue. Even without this sort of detailed information, just listing real assets, along with other equipment, private bidders in contests with government can at least raise the issue when asset opportunity costs for government are obviously being ignored.¹⁹

Listing and valuing real assets across governments also allows for comparisons that otherwise never occur. For example, a road agency, comparing total acreage owned to total area paved could help determine if a road agency is acting efficiently, in addition to lane miles and centerline miles measures that are commonly

available. Comparisons could be made from state to state and detailed accident statistics analyzed to help determine if different amounts of right-of-way impact safety as well as costs.

Oftentimes, governments simply do not know how much they own.

Oftentimes, governments simply do not know how much they own. They may know locations of assets like buildings, but those in charge often fail to take potential value into account. Detailed inventories and accounting can lead to liquidation of unneeded assets, saving money for taxpayers on yearly upkeep, and putting some funds into government coffers that can potentially be used for more productive purposes. Real property returned to the private sector also becomes more productive, and generates revenue instead of costs for governments.²⁰

Non-tax Revenues

One reason non-tax revenues should be made transparent is that when real properties are liquidated, citizens should have the ability to confirm the deals are fair. Without such safeguards, asset sales could become an easy way for dishonest policymakers to reward cronies by engaging in relatively obscure asset sales, selling for less than they are worth.

Government also runs a number of self-funded, or nearly self-funded enterprises, including sanitation (garbage) service, water service, sewer service, parks service, hunting license service, occupational licensing service, hospitals, auto licensing, and the list goes on. Many revenue transactions occur that do not represent taxation.

Tax transactions, including refunds, should be not be disclosed. Income tax information is private and confidential because private citizens are entitled to privacy regarding their income levels, and how they honestly do business is proprietary. Sales tax revenues from individual retailers is unpublished because the owners are entitled to their commercial privacy.

Perhaps in some ways, it is one's own business how much one spends on water and electricity, but when government owns these enterprises, that revenue should not be kept from the public. It does not represent for the individual the kind of privacy invasion that forced taxation does because the customer has the ability to control the size of the bill. But the reason these revenues should be made individually public is for the same reason expenditures should be made individually public. It just might be discovered, for example, that a neighbor obviously gets trash service but never pays a trash bill. Such a discovery, if it were to occur, might be due to an innocent mistake; or, it might be due to malfeasance. As with expenditure transparency, revenue transparency discourages untoward behavior.

To this end, individual revenue transactions should be handled similarly to expenditures. As much detailed information as possible should be provided. Obviously, it would be inefficient to track some individual transactions such as individual ticket purchases at entertainment venues, but individual transactions for services like electricity and trash are already recorded, usually by computer, so transparency should add nothing to the cost of government.

What of Other Information?

Government does so much today that there are many demands for even more information. Government managers certainly should have access to performance information of some sort. It's reasonable for citizens to have access to this as well. However, performance in many agencies is likely to be somewhat subjective.

Data specific to government employee travel is often targeted for special attention. However, if expenditure information is properly recorded, coded, and described, it seems reasonable that travel spending could be sorted and investigated easily enough.

Contracts are another target of transparency advocates. With today's technology and plentiful electronic storage, there is certainly no reason contracts cannot be posted and indexed. Some states are doing so. Easy access to contracts can make it possible to detect favoritism among vendors that would not otherwise be obvious. Contracts are not the most crucial pieces of information to post online for government accountability though. They are little use if expenditures are not coded to specific contracts. This should be a goal. Every contractor should be listed as a vendor and, using information mentioned above, transactions and associated activities should be trackable.

Subsidies and special tax breaks, especially those granted in the name of economic development, have been particularly targeted by Public Interest Research Group, which regularly produces a report rating states specifically on their transparency in this area.²¹ This is something worth encouraging since it is difficult to discern, merely from information recommended for posting

above, the degree to which some businesses and industries are favored with special treatment in the name of economic development. Transparency that brings to light practices that impact the public fiscal picture, but not easily detected from detailed transactions, should receive special attention.

Conclusion

An old legal adage states, "Ignorance of the law is no excuse." But with the volumes of laws on the books today, when no one besides a handful of elites had access to those books, that adage becomes a source of injustice. Another adage says, "The voters get what they deserve when they don't vote." This is also an injustice when voters find it difficult even to know which governments govern their addresses, much less when the next election day might be or how to contact someone in charge.

With the traditional press in decline, we all the more urgently must make transparency work as well as it possibly can. We have to be selective about what specific information is to be made available, taking care to make it available in a way that it can actually be read and analyzed effectively. Otherwise, the sheer volume of information, along with useless drivel, can so camouflage waste, fraud and abuse that it is hidden in plain sight. The vision for transparency presented in this paper would bring government's conduct into the light of day in a way that would enable meaningful public oversight so that citizens would finally have a chance "to investigate abuses, and consequently to control them."

- 1 Leena Kim, "The Real Frank Tassone and the True Story Behind HBO's 'Bad Education'," *Town & Country*, April, 29, 2020, <https://www.townandcountrymag.com/leisure/arts-and-culture/a32291684/bad-education-hbo-true-story-frank-tassone-pamela-gluckin/>.
- 2 Leena Kim, "The Real Frank Tassone..."
- 3 Francisca M. Rojas, *Recovery Act Transparency: Learning from States' Experience*, IBM Center for The Business of Government, Harvard University, 2012, page 29, <http://www.businessofgovernment.org/sites/default/files/Recovery%20Act%20Transparency.pdf>.
- 4 Thomas Jefferson Quotes, "Your Dictionary," website, <https://quotes.yourdictionary.com/author/thomas-jefferson/166788>.
- 5 Library of Congress, Thomas Jefferson to Albert Gallatin, April 1, 1802, from *The Works of Thomas Jefferson in Twelve Volumes*, Federal Edition. Collected and Edited by Paul Leicester Ford. https://memory.loc.gov/service/mss/mjtj/mjtj1/026/026_0004_0005.pdf
- 6 More than once, something like this has happened to the author in advocating transparency. "We just want each transaction and a brief explanation." "But that would be very expensive and time consuming to put together." "Why? Isn't that regularly on a manager's desk?" Silence.
- 7 Without detail, the information from Arizona was related to the author by Arizona's comptroller, D. Clark Partridge.
- 8 Francisca M. Rojas, *Recovery Act Transparency*, page 29.
- 9 Stephan G. Grimmelikhuijsen and Albert J. Meijer, "Effects of Transparency on the Perceived Trustworthiness of a Government Organization: Evidence from an Online Experiment," *Journal of Public Administration Research and Theory*, Journal of Public Administration Research and Theory 24, no. 1 (January, 2014): 137-157, <https://academic.oup.com/jpart/article-abstract/24/1/137/916830>.
- 10 Byron Schломach, *Piercing the Fog: A Call for Greater Transparency in State and Local Government*, Goldwater Institute Policy Report No. 226, July 29, 2008, <https://goldwaterinstitute.org/wp-content/uploads/2019/02/07.29.2008-Piercing-the-Fog.pdf>.
- 11 Rachel J. Cross, Michelle Surka, and Scott Welder, *Following the Money 2018: How the 50 State Rate in Providing Online Access to Government Spending Data*, Frontier Group, and U.S. PIRG Education Fund, April 2019, page 4, https://uspigredfund.org/sites/pirg/files/reports/FtM%20NATIONAL%20FINAL%20VERSION_0.pdf.
- 12 "Evaluation of Oklahoma state website," webpage, Ballotpedia, https://ballotpedia.org/Evaluation_of_Oklahoma_state_website.
- 13 See <https://az.opengov.com/transparency#/39929/query=EC84A0CE4012AEB67CF9B6D520018BC7&embed=n>.
- 14 See <https://oklahomastate.opengov.com/data/#/34085/query=2CDEBD583E266CA2230D518362F67C64&embed=n>
- 15 See <https://data.ok.gov/dataset/state-oklahoma-payroll-2019>.
- 16 "Transparency: Local Government" webpage, Comptroller.Texas.Gov, <https://comptroller.texas.gov/transparency/local/stars/>.
- 17 See https://bivisual.cpa.texas.gov/CPA/opendocnotoolbar.htm?document=documents%5CTR_Master_UI.qww.
- 18 "2018 Real property Asset Data," webpage, data.ok.gov, <https://data.ok.gov/dataset/2018-real-property-asset-data>.
- 19 For example, government might have its own printing office. Costs accounted for would likely be paper, consumables, payroll, and amortized machinery but neglecting to account for amortized real property, and not accounting for the government's lost property tax. Private bidders must account, in some way for taxes and amortized real property in addition to other costs.
- 20 Benjamin M. Lepak, *Leveraging State-Owned Assets to Fund Pensions and Meet Other Long-Term Funding Challenges*, 1889 Institute, January 2020, https://img1.wsimg.com/blobby/go/8a89c4f1-3714-49e5-866b-3f6930172647/downloads/1889_Leveraging%20State%20Assets.pdf?ver=1579711064426.
- 21 R.J. Cross and Linus Lu, *Following the Money 2019: Economic Development Subsidies, U.S. PIRG Education Fund and Frontier Group*, December 2019, https://uspig.org/sites/pirg/files/reports/Following-The-Money_2019/FRG-USP_FtM-Report_Dec-2019.pdf.