

# Obstructed views: Illinois' 102 county online transparency audit

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## Introduction

One of the best protections against corruption is transparency, and in today's digital age one of the easiest ways for government to be open and accountable is through posting public documents on the Internet.

Unfortunately, most Illinois counties need to dramatically improve when it comes to online transparency.

The Illinois Policy Institute recently audited all 102 counties in the state for online transparency using a 10-Point Transparency Checklist. The checklist includes a recommendation for local governments to post contact information for elected officials and administrators, information on public meetings and guidelines for citizens to access public information through the Freedom of Information Act. The checklist also recommends financial information such as budgets, audits, expenditures, employee

compensation, contracts, lobbying and tax information to be posted online.

The Institute found most Illinois counties are severely deficient when it comes to posting basic participatory and financial information online.

Despite the fact that counties are typically the biggest local government agency in most areas, 21 Illinois counties didn't have websites. These 21 counties had average annual appropriations of \$8.6 million each. Considering the low cost of publishing information online it's inexcusable for any Illinois county to not have a website with comprehensive transparency measures built in.

The online transparency story wasn't much better for the 81 counties in Illinois with websites; the average score for these counties was a paltry 32.8 out of a possible 100 points. Except for a few high performing counties, the audit shows that most Illinois counties are failing their citizens when it comes to providing basic public information online.

In many cases, counties are not even complying with existing state laws requiring them to post information in accordance with the Open Meetings Act and the Freedom of Information Act.

This lack of transparency creates an opportunity for public corruption.

Since 1976, the state of Illinois has had the third-highest amount of public corruption convictions in the country, trailing only New York and California.<sup>1</sup> A University of Illinois-Chicago study estimates that public corruption in Illinois costs taxpayers a minimum of \$500 million per year.<sup>2</sup>

In the wake of several government corruption scandals in 2012 and 2013, Will County Auditor Duffy Blackburn said, "The perception of being detected is one of the strongest deterrents to fraud, according to fraud experts. This is why adopting a policy of transparency in governments, especially local governments, is so important."<sup>3</sup>

Much more must be done to promote proactive online transparency on the state and local level if Illinois is going to seriously address the state's long-standing corruption problems.

But improving transparency is not a difficult endeavor. The Institute's 10-Point Transparency Checklist highlights everything local governments in Illinois need to do to provide the information residents need. Now all local officials need to do is act.

## Summary of problem

Illinois is notorious for government corruption, with public officials largely keeping taxpayers in the dark and making important public information difficult to access.

This system has made Illinois fertile for major public corruption scandals. In fact, four out of the last seven Illinois governors have been convicted of public corruption charges.

Outside of Springfield, things aren't much better. Chicago has been called "the most corrupt city in America."<sup>4</sup> And a 2010 report by the University of Illinois-Chicago and the Better Government Association revealed that in the last 140 years, 150 top Cook County officials have been convicted in public corruption cases.<sup>5</sup>

Online transparency is the public's greatest tool to foster government accountability and fight back against Illinois' corruption problem. The Institute's audit found that right now, Illinois counties are failing to provide the basic online information taxpayers need. Without comprehensive online transparency standards being applied statewide, the opportunity for public corruption will remain high.

Illinois' corruption problem isn't limited to the governor's mansion, Cook County or the city of Chicago. In 2012, another public corruption case elicited headlines nationwide from a small town that was the boyhood home of former President Ronald Reagan.

In 2012, more than 100 miles to the west of Chicago, city of Dixon taxpayers were shocked by the arrest of longtime comptroller Rita Crundwell. The world-renowned quarter-horse breeder was sentenced to almost 20 years in jail for stealing \$53.7 million from city coffers over a period of two decades.<sup>6</sup>

According to the Northern District of Illinois United States Attorney's Office her crime is the "largest theft of public funds in state history."<sup>7</sup>

After the Crundwell corruption case became public the Institute immediately conducted an audit of the city of Dixon's website in accordance with the Institute's 10-Point Transparency Checklist. The results of the audit showed that the city of Dixon failed miserably, scoring a 16.7 out of a possible 100 points in online transparency measures, and had posted almost no financial information on its website such as budgets, audits, contracts or expenditures.<sup>8</sup>

Only after the Crundwell corruption scandal hit did city of Dixon officials begin to realize the importance of proactive online transparency. In an effort to increase transparency and accountability, the Dixon City Council has adopted the Institute's 10-Point Transparency Checklist and created an online "Citizen Information Center" where citizens can see regularly updated information about the city's finances.<sup>9</sup>

Had these measures been taken earlier Crundwell's corruption could have been exposed much sooner. Online transparency measures in Dixon may even have deterred her from stealing from the city in the first place.

Clearly, there are lessons to be learned from Dixon's example. The most important lesson is that local governments shouldn't wait for a corruption scandal to hit to learn the advantages of online transparency.

And Illinois has many layers of government. According to the U.S. Census of Governments, with 6,969 local government units Illinois has more units of local government than any other state by a wide margin.<sup>10</sup> This total surpasses the next closest state by more than 2,000 units – Pennsylvania has 4,906 units of local government.

Almost every citizen in Illinois has at least four basic layers of local government: county, township, municipality and school district. But that doesn't include many other common types of government entities in Illinois, including library districts, fire districts, airport authorities, county water commissions, drainage districts, conservations districts, historical museum districts, cemetery maintenance districts, mosquito abatement districts and many more.

As the number of local taxing bodies pile up it becomes harder for the public to hold these agencies accountable for their actions. Lots of local governments means lots of opportunities for corruption.

Better online transparency standards must be set in Illinois, especially on the local level. Currently, the Public Access Counselor in the Attorney General's office is the primary enforcer of making sure local governments follow the website posting requirements of the Freedom of Information Act and the Open Meetings Act. As the Institute's audits prove, this system isn't working.

## Our solution

Online transparency is the best solution to address the corruption problems in Illinois. Illinois does not need to be the national headquarters for political corruption; this state can be a national leader when it comes to good government transparency and accountability reforms at the state and local level.

Online transparency of public institutions is important for many reasons – here are a few of the most important:

- Taxpayers deserve to know how their tax dollars are spent
- Online transparency helps citizens be more informed and active participants in the democratic process
- Online transparency helps deter and expose public corruption
- Online transparency helps illuminate wasteful government spending to public watchdogs and media
- Online transparency helps lower the cost of providing information to the public
- Online transparency helps local government agencies improve the public's trust in government, something that is sorely lacking in Illinois

To that end the Institute is a leading advocate for improving online transparency standards statewide through the 10-Point Transparency Checklist.

The Institute's 10-Point Transparency Checklist establishes standards that every taxpayer-funded local government should strive to meet. Later on, this paper will share more information on how each county scored in each of the 10 categories. By enacting these transparency reforms taxpayers will be able to find the following key facts about any local government in Illinois:

## 10-Point Transparency Checklist

- 1. Contact information:** Officials are elected to represent their constituents, and administrative staffers are knowledgeable resources who provide important constituent services. In order to effectively perform their jobs, these officials should be engaged in regular dialogue with the public. Making contact information readily available online will make these public officials as accessible as possible.
- 2. Public meetings:** To stay informed and engaged in the democratic process, the public must know when a public body meets and what issues will be discussed. This information should be shared through calendars, agendas and board packets. The public also should receive timely reports about what actually occurred at public meetings in the form of meeting minutes.
- 3. Public information:** While a website with comprehensive transparency will substantially decrease the public's need to file FOIA requests, it is still important for citizens to know how to access additional public information. FOIA requests provide an important means through which the public can obtain information regarding the activities of government agencies. This process should be transparent and give the public multiple ways to submit requests.
- 4. Budgets:** Budgets tell taxpayers how much of their money governments plan to spend. They show what goals and priorities a government established for the year and future years. Budget details also serve as a way for taxpayers to determine how the government performed in relation to past years.
- 5. Audits:** An audit reveals how well a government performs on its original budget goals, according to common professional standards. Governments are required to have audits conducted – it should follow that they make each audit report automatically available to the public.
- 6. Expenditures:** Online access to a checkbook register, or bill list, provides timely and pertinent information about government operations to the citizens and taxpayers. Proactive online disclosure of expenditure information deters waste, fraud and abuse, and increases the chances of rectifying problems once they occur.

- 7. Compensation:** Salaries and benefits typically represent the largest expenses for most bodies of government. Government employees work for the citizens and taxpayers. Citizens have a right to know how much in compensation they are paying each of their employees, as well as knowing the number of employees each body of government has.
- 8. Contracts:** Contracts – and all bids made for public contracts – should be available for review so the public can evaluate the details. This is the literal definition of doing public business in an open manner. This includes contracts with a senior employee or a collective bargaining unit.
- 9. Lobbying:** If the unit of government engages in lobbying activities or pays association or membership dues to any lobbying associations, that information should be disclosed on the government agency's website. This will allow the public to make sure what is being lobbied for is in the community's best interest and the costs are reasonable.
- 10. Taxes:** Citizens should have ready access to tax and fee information. Not only is it important for citizens to know the costs of government; readily available information helps increase collection rates.

Technology has created an unprecedented opportunity for governments of all sizes to make information publicly available at no incremental cost. While society is more than two decades into the Internet age, most government agencies do not take the proactive approach of providing online access to basic, vital community information.

In addition to the Local Transparency Project, the Institute supports reforms on the state and local level that would require government agencies to post components of the 10-Point Transparency Checklist and other public information online.

## Why this works

Every citizen deserves open government. Barriers to public participation have locked out citizens from participating in, or even knowing about, many important policy decisions.

Without statewide transparency standards, there is little incentive for local government agencies to proactively provide information to their citizens. Institute transparency audits have revealed huge variances in what information is actually posted online by local units of government.

Online transparency is an important tool for citizens, media and government watchdogs to use to help expose and ultimately prevent public corruption from occurring.

If a government agency already has a website, the cost of posting financial documents online is almost nothing. Documents can be uploaded with a few clicks of a button. Bandwidth is no longer a concern with a number of online vendors, including docstoc.com and scribd.com, which allow anyone to publish documents online for free. Those documents can then be embedded or linked to a website for use by a wide audience.

Online transparency can also be used to reduce costs for local governments.

The village of Orland Park was the first government entity in Illinois to score a 100 percent on the Institute's 10-Point Transparency Checklist. Since implementing the Institute's transparency recommendations Orland Park has been able to save money by electronically distributing board packets to board members. They have also cut down in costs spent responding to FOIA requests. They've seen a 40 percent drop in FOIA requests, and responses to FOIA requests often consist of showing requesters where the information appears on the village's website.

Proactive online transparency should be a normal process of all local government agencies. With advancements in technology the costs of sharing information is approaching zero, making it easier than ever for government to post basic financial information online.

## Overall transparency findings

Overall, with a few promising exceptions, Illinois counties performed poorly on the Institute's online transparency audits.

Counties are often the biggest and most important local government agencies in any given area across the state. Counties are responsible for assessing and collecting property taxes for all local taxing bodies, have many public transportation responsibilities, have police duties, administer justice through the courts and provide many other essential public services.

Despite having high-priority responsibilities, 21 out of 102 counties didn't even have a public website, and many county websites lacked the few legal requirements placed on them by the state.

The overall average online transparency score of all counties in the state of Illinois was only 25.7 points out of a possible 100. Each county was audited twice. All counties were first notified of their transparency findings in August 2012 or earlier, and were given a grading rubric "cheat sheet" that outlines exactly how to score a 100 percent on the Institute's transparency audits. All counties had at least six months or more to improve upon their transparency score.

All documents that are requested on the 10-Point Transparency Checklist are common government documents the public has a right to obtain through the Freedom of Information Act. The Institute could have submitted FOIA requests to all 102 counties and published this information online, but it is far more important that citizens can access this information on their local county websites. Local government websites should be the go-to sources of information for residents on how their tax dollars are being spent.

Scoring an 80 percent or more on the Institute's transparency audit is relatively easy. Many of the items in the checklist such as budgets, audits and taxes only require items be posted to

the website once a year or less frequently. All 10 transparency categories have annual components, and scoring an 82.5 percent can be achieved by posting only the annual type of documents.

In fact, only three categories have components that require documents to be posted more frequently than annually. These three categories are meeting information, expenditures and contracts. All of these materials are either required by law to be posted online or already being prepared for board meetings. All are necessary pieces of public information for citizens to be informed about the decisions being made at board meetings. The categories with more frequent information requirements add up to 17.5 percent of the total scoring on the audit.

It is fairly easy to comply with the 10-Point Transparency Checklist. It takes less than a day and \$100 to set up a website that would allow all of the pertinent documents to be posted. Seven categories in the checklist only require the local government to post one document a year or less. The exceptions to this are the meeting information, expenditures and contracts categories. But even for those categories the materials are regularly produced for board meetings and could easily be posted online.

Some counties are doing an outstanding job in providing information to their citizens. In 2012, Kane County became the first county in the state to score a 100 percent on the Institute's 10-Point Transparency Checklist. At their request the Institute worked directly with the staff in order to help them obtain this accomplishment.

In addition to Kane County, a number of other counties scored very well on the transparency audits. Here are all of the counties who received a passing local transparency score of 60 percent and above.

1. Kane County	100%
2. Will County	95.4%
3. DuPage County	90.8%
4. Lake County	86%
5. Rock Island County	83.7%
6. Madison County	81.6%
7. Macoupin County	76.4%
8. Champaign County	68.1%
9. Livingston County	69.7%
10. Cook County	65.2%
11. DeKalb County	60.9%
12. St. Clair County	60.4%

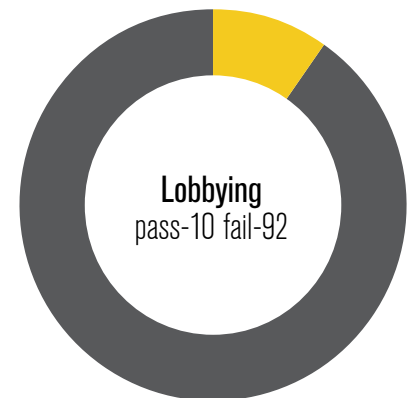
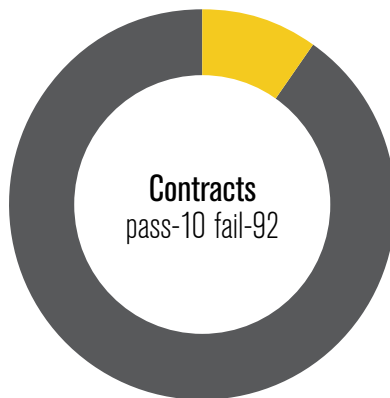
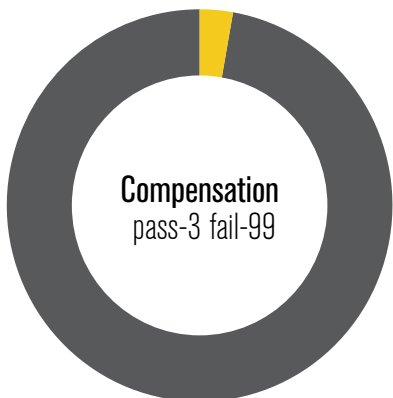
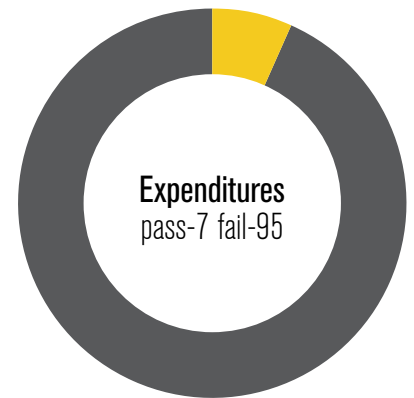
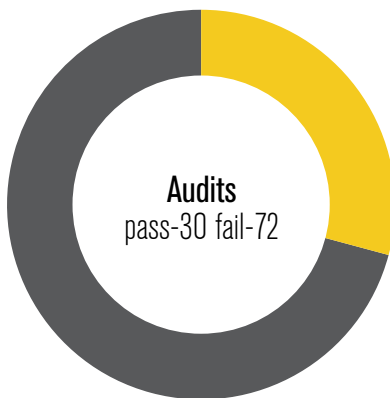
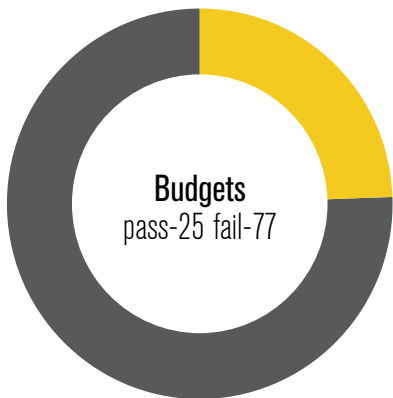
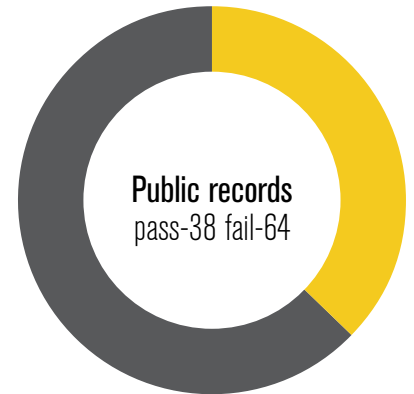
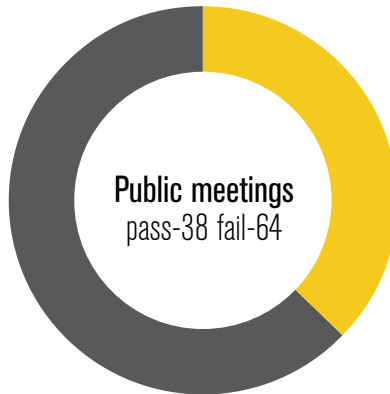
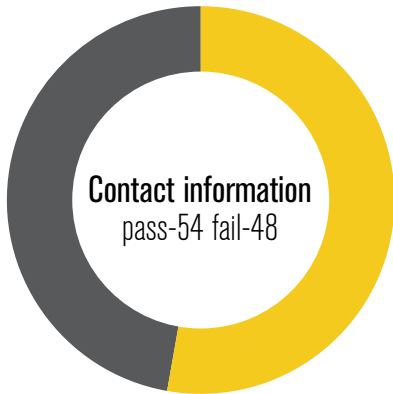
Livingston County was the smallest county by population – 38,950 citizens in 2010 – to receive a passing grade on the transparency audit with a 69.7 percent. Livingston is the 36th most populated county in Illinois.

The largest county to fail a transparency audit was McHenry County with a 56.4 percent. McHenry County is the sixth most populated county in Illinois with 308,760 citizens.



# 10-Point Transparency Checklist: Performance by Category

● Pass- 60% or higher    ● Fail- below 60%

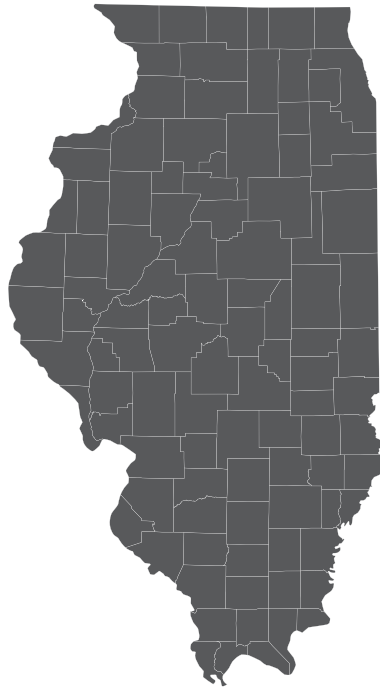


## Average score out of 10

Contact information	5.3	Expenditures	0.9
Public meetings	4.2	Compensation	0.5
Public records	3.9	Contracts	1.4
Budget	2.7	Lobbying	1.0
Audits	2.9	Taxes	2.7

**COUNTIES IN ILLINOIS:**

**102**



The Illinois Policy Institute recently audited all 102 counties in the state for online transparency using a 10-Point Transparency Checklist, and found most Illinois counties are severely deficient when it comes to posting basic participatory and financial information online.

**AUDIT CATEGORIES:**

**10**

- 1 Contact information
- ② Public meetings
- ③ Public records
- 4 Budgets
- 5 Audits
- 6 Expenditures
- ⑦ Compensation
- 8 Contracts
- 9 Lobbying
- 10 Taxes



**COUNTIES WITHOUT A WEBSITE**

**AVERAGE SCORE: 25.7** (out of possible 100)



90 counties failed.

Only three counties scored a 90% or higher.

**99** counties had failing grades in this category. Government employee compensation is also the No. one budget area for most counties in Illinois, yet it is the lowest scoring of all 10 transparency categories.

**27** counties were in violation of FOIA laws for failing to post instructions on how to file a FOIA request.

**12** counties violated the Open Meetings Act for failure to post a calendar, agendas prior to meetings and minutes of meetings online.



All 10 categories within the online transparency audit have annual components and scoring an 82.5 percent on the audit can be achieved by posting only the annual type of documents.

## 1. Contact information

### Online transparency recommendation

- Name, phone number and email address for all elected officials
- Name, phone number and email address for all department heads and senior administrators

Officials are elected to represent their constituents. In order to do so effectively they should be engaged in regular dialogue and be as accessible as possible by providing a variety of ways to be contacted.

Administrative staffs are knowledgeable resources, provide constituent services and often enforce ordinances. Because of these roles it is imperative for them to be available to constituents by providing contact information to the heads of each department, and not just general information.

To be able to participate fully in democracy citizens need the ability to contact and interact with their elected representatives and government administrators.

### Contact information: How transparent are Illinois counties?

Contact information was the highest-scoring category in the audit on average, though most counties still failed to provide full public official contact information on their websites.

Illinois State FOIA law requires public bodies that have websites to post “the identification and membership of any board, commission, committee, or council which operates in an advisory capacity relative to the operation of the public body,”<sup>11</sup> which could explain why the contact information category scored higher than any other category.

- Grade: D
- 5.3/10 average score for all 102 counties
- 48 counties had failing grades, including the 21 counties without websites
- 54 counties had passing grades
- Only 15 counties had perfect 10/10 scores

## 2. Public meetings

### Online transparency recommendation

- A calendar disclosing one year’s worth of scheduled public meetings
- Agendas and board packets posted online 72 hours prior to board meetings
- Meeting minutes for previous five years
- Board packets for previous five years

### Rationale

Citizens should have the knowledge of when an elected body meets and what issues they will be voting on so they can be informed and engaged in the democratic process. Meetings are one of the few ways the public can engage in true dialogue

with their elected representatives. Failing to provide adequate materials to citizens and the media in advance hinders public participation in democratic institutions, and the participation that does happen is made on a less-educated basis.

Given the reality of citizen’s busy schedules, governments should also offer an alternative to attending to be informed about public meetings by posting agendas, board packets and meeting minutes on their website.

### Public meetings: How transparent are Illinois counties?

Public meetings was the second-highest ranked category in the transparency audits. This is no doubt due to the Open Meeting Act, or OMA, law that states that minutes must appear on the “website within 10 days after the approval of the minutes by the public body. These minutes must stay on the website for at least 60 days after their initial posting.”<sup>12</sup> OMA requires all local governments with a website to post agendas online “at least 48 hours prior” to any public hearing. Also, OMA requires that governments “post an annual schedule of meetings of the governing body. This annual schedule shall remain on the website until a new public notice of the schedule of regular meetings is approved.”

However, many counties violate these basic OMA laws. Many county websites were in violation of OMA laws. The Institute contacted each county about these violations.

Twelve counties with websites earned no points in the public meetings category, failing to meet the state’s minimum statutory requirements. Many other counties didn’t fully comply with state OMA laws.

Despite these shortcomings the public meetings category was the second-highest scoring category in the survey with a 5.4 out of a possible 10 points, likely due to the state OMA laws.

- Grade: F
- 4.2/10 average score for all 102 counties
- 64 counties had failing grades, including the 21 counties without websites
- 38 counties had passing grades
- Eight counties had perfect 10/10 scores

## 3. Public records

### Online transparency recommendation

- Freedom of Information Act, or FOIA, submission information
- General address, phone number and email for submission
- Specific FOIA officer name, phone number, email
- Response time disclosure
- Fee disclosure

### Rationale

Citizens have a right to know how their tax dollars are being spent and how their government is operating. FOIA requests provide an important means through which the public can obtain



information regarding the activities of government agencies, which are required by law to respond to FOIA requests.

FOIA is often the preferred tool of government watchdogs to hold their government accountable. The FOIA process is often made intimidating to citizens when they don't have clear instructions on how to file a FOIA request.

A public body that maintains a website is required by Illinois state law to post its FOIA process and FOIA officer information prominently on its website.<sup>13</sup>

#### **Public records: How transparent are Illinois counties?**

It's distressing that despite state FOIA laws that so many local government agencies score poorly in this category. Twenty-seven counties with websites didn't register a single point on the public records category of the checklist and thus were not in compliance with state law. Many other websites were not fully compliant with state FOIA law.

The state's FOIA law needs to be strengthened considerably so all counties fully post the required FOIA information online.

In the transparency survey, county websites post the third-highest average score at 3.8 points in the public records category.

- Grade: F
- 3.9/10 average score for all 102 counties
- 64 counties had failing grades, including the 21 counties without websites
- 38 counties had passing grades
- 20 counties had perfect 10/10 scores

## **4. Budgets**

### **Online transparency recommendation**

- Last five years of detailed budgets in searchable format

### **Rationale**

Budgets show the big picture of what goals and priorities the government established for the year and prior years. Budgets details also serve as a way for taxpayers determine how the government performed in relation to past years and allow citizens to hold government accountable to their plans in the past.

### **Budgets: How transparent are Illinois counties?**

Budgets should be an easy category to score 10 points in. The 10-Point Transparency Checklist asks for the unit of government to post its last five budgets online in searchable format.

Despite the ease of posting online, there are currently no Illinois laws requiring counties or any unit of local government to post their budgets online.

Budgets had the fifth-highest overall average category score in the transparency survey, tied with the taxes category. A majority of Illinois counties fail to post their budgets online.

- Grade: F
- 2.7/10 average score for all 102 counties
- 77 counties had failing grades, including the 21 counties without websites
- 25 counties had passing grades
- 13 counties had perfect 10/10 scores

## **5. Audits**

### **Online transparency recommendation**

- Last five years of audited comprehensive annual financial reports in searchable format

### **Rationale**

While budgets give the big picture to constituents, an audit reveals how well a government performs on its goals. An audit reveals whether elected officials kept their promises and enables constituents to hold them accountable.

Posting five years of audits allows citizens to track government spending over time to spot unusual activity or growth in government spending. An audited comprehensive annual report also includes a management letter that points out problems in accounting processes and helps stop opportunities for fraud.

### **Audits: How transparent are Illinois counties?**

All local government agencies are required by law to prepare Comprehensive Annual Financial Reports. Furthermore, all local government agencies in Illinois are required by law to send the Illinois comptroller an Annual Financial Report, or AFR, no later than 180 days after a fiscal year ends. These AFR's are posted on the comptroller's website for public viewing.

It would be very easy for local governments to post this information online. The 10-Point Transparency Checklist asks for five documents, one from each of the last five fiscal years, to be posted online.

Audits was the fourth-highest average scoring category in the transparency survey. Few Illinois counties make audits available online.

- Grade: F
- 2.9/10 average score for all 102 counties
- 72 counties had failing grades, including the 21 counties without websites
- 30 counties had passing grades
- 11 counties had perfect 10/10 scores

## 6. Expenditures

### Online transparency recommendation

- Five years of individual third-party searchable expenditures via bill list or check register
- Five years of searchable third-party annual expenditures, total expenditures to each vendor for year

### Rationale

Having access to a check register or bill list provides timely and pertinent information about government operations to the citizens and taxpayers. Often such bill lists are voted upon by elected officials and citizens should have access to the same information as its leaders. Having expenditure information online deters waste and abuse by government employees, and increases the chances of rectifying problems once they occur.

### Expenditures: How transparent are Illinois counties?

Counties and other local units of government in Illinois are required by the Local Government Financial Statement Act<sup>14</sup> to annually publish in the newspaper a “sworn, detailed and itemized statement of all receipts and expenditures”.

Posting this document online would satisfy the requirements of this category. Why then would 95 counties fail this category? If it's already required by law to be posted in the newspaper, the document should be posted online as well.

If this revenue and expenditure information had been posted online by the city of Dixon, it could have taken a few clicks of the mouse, cross referencing the city of Dixon website to the Illinois Department of Revenue website, to expose the biggest case of municipal corruption in U.S. history.

Despite this opportunity to stop waste, fraud and abuse of public funds the average score in the expenditure category was ninth-overall. Most Illinois counties fail to post expenditures online.

- Grade: F
- .9/10 average score for all 102 counties
- 95 counties had failing grades, including the 21 counties without websites
- Seven counties had passing grades
- Four counties had perfect 10/10 scores

## 7. Compensation

### Online transparency recommendation

- Five years of searchable individual employee wage compensation (all W-2 wage earnings salary, bonuses, overtime)
- Five years of searchable individual employee benefit compensation (health, dental and life insurance, retirement payments, etc.)

### Rationale

Public employees work for and are paid by the taxpayers. Citizens have a right to know how their money is being spent.

### Government employee compensation: How transparent are Illinois counties?

Across Illinois, government employee compensation is the most requested piece of public information out of the categories in the 10-Point Transparency Checklist. Despite the high demand by the public for this information it is the lowest scoring category in the transparency survey.

Only two counties had perfect scores in this category: Will County and Lake County.

Government employee compensation is often the biggest cost for most units of local government, and is a big driver of Illinois' property taxes; Illinois has the second-highest property tax rate in the country.<sup>15</sup> Because of its central importance to many of today's big public policy debates, government employee compensation information should be widely available. The checklist asks for five years' worth of information to be posted online so citizens and decision-makers can see trends over time and determine if compensation increases are appropriate.

Given the extraordinarily low levels of online transparency in this category, it's not clear if many local government officials even know what the total compensation packages are for their employees. There were a number of instances where local government entities wanted to become more transparent in posting government employee compensation, but until recently hadn't collected employee compensation information in a way that would measure the non-salary compensation information such as pension contributions and health insurance.

In early 2012, a new state law went into effect that requires counties to measure and report online the “total compensation package” for employees who make more than \$75,000 in total compensation.<sup>16</sup> Unfortunately, many counties were not complying with this law and it doesn't cover employees making less than \$75,000 in total compensation.

- Grade: F
- 0.5/10 average score for all 102 counties
- 99 counties had failing grades, including the 21 counties without websites
- Three counties had passing grades
- Two counties had perfect 10/10 scores

## 8. Contracts

### Online transparency recommendation

- Current requests for proposals and bidding opportunities, more than \$25,000 in value
- Instructions on how to submit a bid or proposal
- Approved vendor contracts, more than \$25,000 in value
- Individual employee contracts
- Collective bargaining contracts

### Rationale

Every local government agency should want to attract as many high-qualified bidders as possible when they submit a request for proposal out to the public. Posting this information online expands the marketplace for local governments to find the most qualified business at the best price.

Contracts with third parties are often an area where local taxpayers fall victim to corruption and malfeasance. Third-party contracts should be available to public watchdogs to discourage and expose insider dealings. When details about contracts are posted online the public can find out important details, such as if the contract went to the family and friends of elected or administrative officials or did not go out for bid. Posting previous contracts gives competitors the information to better bid on future contracts, thus increasing the marketplace of qualified bidders and potentially lowering costs for taxpayers.

It is also important to post individual employee contracts, such as a county administrator, and collective bargaining agreements online. Labor costs are often the biggest cost area for local governments. The terms of these costs are outlined in labor agreements. The Institute has separately recommended posting proposed collective bargaining contracts online for at least 14 days, allowing citizens to examine and comment on them in a public hearing prior to a vote.

### Contracts: How transparent are Illinois counties?

Most of the points in this category are relatively easy to score. By posting the collective bargaining contracts for the past five years and having bidding information online a county could score 7.5 points. The other 2.5 points earned by posting all vendor contracts more than \$25,000 for the past five years would require slightly more effort.

While school districts are required by state law to post their collective bargaining agreements online, there is no law requiring counties to do so.

The average score in the contracts was the seventh-highest score in the transparency survey overall. Illinois counties typically fail to post contracts online.

- Grade: F
- 1.4/10 average score for all 102 counties
- 92 counties had failing grades, including the 21 counties without websites

- 10 counties had passing grades
- Two counties had perfect 10/10 scores

## 9. Lobbying

### Online transparency recommendation

- Post contracts that disclose value and purpose of lobbying efforts for past five years
- Disclose any taxpayer-funded lobbying organizations that local government pays fees to
- Post statement that the local government doesn't engage in any lobbying or pay dues to a taxpayer-funded lobbying organization, if this is the case

### Rationale

Almost all government entities have lobbyists on retainer or are members of an association that lobbies on their behalf. Taxpayers have the right to know when their tax dollars are being spent to lobby other government agencies; many times local government agencies are lobbying for more revenue from other government agencies.

The amount of money spent on lobbying should be disclosed to the public along with information about what type of lobbying is being done. While the topic of taxpayer-funded lobbying is very controversial, at the very least citizens should be informed about lobbying activities so they can determine if the lobbying is appropriate or not.

### Lobbying: How transparent are Illinois counties?

Once again this is a very low-effort category. A government only needs to list online its lobbying contracts online and its memberships in organizations who do lobbying such as the National Association of Counties or the Illinois Association of County Board Members and Commissioners. If a county didn't have a lobbying contract it need only to disclose its memberships in organization that lobby. This information can be posted online in just a few minutes.

Despite this the lobbying category had only had the eighth-highest scores in the transparency survey. Most Illinois counties do not share lobbying information online.

- Grade: F
- 1/10 average score for all 102 counties
- 92 counties had failing grades, including the 21 counties without websites
- 10 counties had passing grades
- 10 counties had perfect 10/10 scores

## 10. Taxes

### Online transparency recommendation

- Disclose tax rates for all major revenue sources of the local government's own taxing power including property, sales, telecommunication, hotel, etc.
- Disclose all fees
- Disclose all revenue sources

### Rationale

Citizens should have ready access to tax and fee information. Having tax and fee rates available helps individuals and businesses where to live, work and shop. The more transparent taxes and fees are the easier it is for citizens to notice when rates go up. From the collection perspective, when taxes and fees are readily disclosed to the public it helps reduce delinquency rates.

### Taxes & fees: How transparent are Illinois counties?

The low scores in this category are very discouraging. Taxpayers have a right to know what taxes and fees they are required to pay. Tax and fee rates don't change that frequently. Tax rates can stay the same for many years in a row and typically a fee schedule is only updated once or twice a year.

Despite the minimal effort required, the tax category was only tied for the fifth-highest score in the transparency survey, along with budgets.

- Grade: F
  - 2.7/10 average for all 102 counties
  - 76 counties had failing grades, including the 21 counties without websites
  - 26 counties had passing grades
  - Eight counties had perfect 10/10 scores
-

**APPENDIX A:**  
10-POINT TRANSPARENCY CHECKLIST

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**1. Contact information (10 points)**

**Subcategory: elected officials (4 points)**

- 1 point for names of elected officials
- 1.5 points for email or web form to contact elected officials
- 1.5 points for phone numbers to contact elected officials

**Subcategory: senior elected official (1 point)**

- 0.25 point for name of elected official
- 0.375 point for email or web form of elected official
- 0.375 point for phone number of elected official

**Subcategory: administrators (4 points)**

- 1 point for names of administrators in each department
- 1.5 points for email or web forms to contact administrators
- 1.5 points for phone numbers for administrators

**Subcategory: senior administrator (1 point)**

- 0.25 point for name of senior administrator
- 0.375 point for email or web form of senior administrator
- 0.375 point for phone number of senior administrator

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**2. Public meetings (10 points)**

**Subcategory: meeting calendar (2.5 points)**

- At least one year of regular dates

**Subcategory: meeting agendas (2.5 points)**

- Regularly posted agendas for all public meetings

**Subcategory: meeting board packets (2.5 points)**

- 0.5 point per year posted (for last five years)

**Subcategory: meeting minutes (2.5 points)**

- 0.5 point per year posted (for last five years)

**3. Public information (10 Points)**

**Subcategory: Freedom of Information Act page (7 points)**

- 1 point for address to submit FOIA
- 1.5 points for phone number
- 1.5 points for email or web form
- 1.5 point for FOIA process response time
- 1.5 points for fee disclosure

**Subcategory: FOIA officer (3 points)**

- 1 point for name
- 1 point for phone number
- 1 point for email or web form

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**4. Budgets (10 Points)**

- 2 points for each budget posted (for last five years – detailed budget, not summary)

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**5. Audits (10 Points)**

- 2 points for each comprehensive annual financial report (for last five years)

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**6. Expenditures (10 Points)**

**Subcategory: third-party individual expenditures/check register (5 points)**

- 1 point per year posted (for last five years)
- Only 50 percent credit if document isn't on own page (in board packet)

**Subcategory: third-party annual expenditures (5 points)**

- 1 point per year posted (for last five years)

**APPENDIX A:**  
10-POINT TRANSPARENCY CHECKLIST

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**7. Compensation (10 Points)**

**Subcategory: individual employee salary compensation (5 points)**

- 1 point per year posted (for last five years)

**Subcategory: individual employee benefit compensation (5 points)**

- 1 point per year posted (for last five years)
- 

**8. Contracts (10 Points)**

**Subcategory: current requests of bids and proposals, more than \$25,000 (2.5 points)**

- 1.5 points for listing of open bids and proposals
- 1 point for instructions on where and how to submit a bid or proposal

**Subcategory: approved vendor contracts, over \$25,000 (2.5 points)**

- 0.5 point for each of the last five years in contracts

**Subcategory: employee contracts (5 points)**

- 1 point per each of the last five years for all employee or union contracts. If no contracts, then an employee handbook or similar document detailing wages, benefits, vacation, sick, leave policies, etc.
- 

**9. Lobbying (10 Points)**

- Must disclose contract, contract value and purpose of each contract
  - Must disclose any membership organizations they belong to that also engages in lobbying
  - 2 points for each of the last five years
- 

**10. Taxes (10 Points)**

- Must disclose the tax rate for all major revenue sources (property, income, sales, etc.) on one central page
  - Must disclose all fees (fee schedule)
-

## APPENDIX B: ILLINOIS STATE TRANSPARENCY LAWS

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While state law allows much of local government spending to remain offline and away from the scrutiny of taxpayers, developments in technology have improved the way governments can present information to the public. While local governments are starting to put up more information voluntarily there's much improvement needed.

Despite being the some of the largest local government agencies in Illinois moneywise, Illinois counties are not required to have a website. However, if a county has a website it is subject to certain posting regulations from the state of Illinois, monitored by the Attorney General's Public Access Office.

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### Open Meetings Act (5 ILCS 120/2)

A county that has a website that its full-time staff maintains shall post the following:

#### 1. Notice of public meetings

- b. Public notice of an annual schedule of all public meetings
- c. Schedule must remain posted until the regular meeting is concluded

#### 2. Agenda of any regular meetings

- a. Agendas must be posted 48 hours prior to the meeting
- b. Agendas must include the general subject matter of the resolution or ordinance that will be voted at the meeting
- c. Agendas must remain on the website until the meeting is concluded

#### 3. Minutes of regular meetings

- a. Shall be placed on the county's website within 10-days of approval
- b. Shall remain on website for at least 60 days after initial posting

### Open Meetings Act: Salary posting requirements for IMRF employers (5 ILCS 120/7.3)

Effective January 1, 2012, an amendment to the Open Meetings Act was put in to effect requiring all local government entities enrolled in the Illinois Municipal Retirement Fund to provide the posting of salary information.

#### 1. Total compensation package for an employee exceeding \$75,000 per year

- a. Must be posted within 6 business days after the county approves a budget
- b. The county may choose to post a physical copy of this information at the principal

#### 2. Total compensation package for an employee which is equal to or in excess of \$150,000 per year:

- a. Must be posted at least 6 days before the county approves the total compensation package
- b. The county may choose to post a physical copy of this information at the principal office of the county in lieu of posting the information directly on the website; however, the county must post directions on the website on how to access that information
- c. The term "total compensation package" is defined to include salary, health insurance, housing allowance, vehicle allowance, clothing allowance, bonuses, loans, vacation days granted and sick days granted.

### Illinois Transparency and Accountability Portal (ITAP)

P.A. 97-0744 requires all counties, municipalities and townships to provide salary information to the State's Central Management Service (CMS) to be included on the ITAP's online database.

#### 1. ITAP reporting requirements

- a. Employing unit of local government
- b. Employment position title
- c. Current pay rate
- d. Year-to-date pay

## **APPENDIX B:**

### **ILLINOIS STATE TRANSPARENCY LAWS**

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#### **Freedom of Information Act (5 ILCS 140/4)**

A county that maintains a website shall post the following.

**1. A brief description of itself**

- a.** a short summary of its purpose
- b.** a block diagram giving its functional subdivisions
- c.** total amount of its operating budget
- d.** number and location of all of its separate offices
- e.** approximate number of full- and part-time employees
- f.** identification and membership of any board, commission, committee, or council which operates in an advisory capacity relative to the operation of the public body, or which exercises control over its policies or procedures, or to which the public body is required to report and be answerable for its operations

**2. A brief description of the methods whereby the public may request information and public records.**

**3. A directory designating the Freedom of Information Act officer or officers.**

**4. The address where requests for public records should be directed.**

**5. Any fees allowable under Section 6 of the FOIA Act.**

- f.** Fees are limited.
- g.** For black and white, letter or legal sized copies (8 ½ x 11 or 11 x 14), the first 50 pages are free, and any additional pages can cost no more than 15 cents a page.
- h.** For color copies or abnormal size copies, the public body can charge the actual cost of copying
- i.** A public body can charge for electronic copies, but only the actual cost of the recording medium.



## **APPENDIX C: METHODOLOGY**

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### **How websites are audited**

The Institute evaluated the websites of all 102 counties in Illinois according to the standards laid out in the 10-Point Transparency Checklist. (See Appendix A for a full description of the 10-Point Transparency Checklist.)

While the Institute's 10-Point Transparency Checklist is unique, the Institute consulted with other national transparency groups, including the Sunshine Review. The Institute checklist is very similar to other national public information transparency standards.

The Institute audited each county website two times. After the first audit, the initial results were shared with each county, along with a recommendation for improvements and a rubric on how to score a 100 percent. Results of the audit were sent via email to the senior administrator, all board members, the FOIA officer and any finance directors found on the website. If no email contact was found on the website the counties were contacted by phone.

No sooner than eight weeks later the Institute conducted a second audit of each county website and shared those results with county officials, who were given an opportunity to consult the Institute about any errors or omissions in the report before it was released to the public.

In essence, this was an open book test about open books.

In evaluating each website the Institute started from each entity's home page and continued on to all pages linked from the home page. To gain appropriate credit for each category the information must be navigable from the home page. It cannot solely be found using a search function or be nested on a website that isn't normally navigable from the home page.

**APPENDIX D:**  
TRANSPARENCY AUDIT RESULTS

	OVERALL			OUT OF 10 POINTS									
	1 <sup>st</sup> Audit	2 <sup>nd</sup> Audit	Change	Contact information	Public meetings	Public records	Budgets	Audits	Expenses	Compensation	Contracts	Lobbying	Taxes
Adams County	43.9	43.9	0.0	6.9	7.5	7.0	2.0	8.0	5.0	2.5	0.0	0.0	5.0
Alexander County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bond County	1.0	2.5	1.5	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Boone County	38.1	47.6	9.5	8.1	5.0	10.0	10.0	10.0	0.0	0.0	2.5	0.0	2.0
Brown County	5.0	5.0	0.0	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bureau County	8.5	8.5	0.0	7.1	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0
Calhoun County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Carroll County	32.7	49.1	16.4	10.0	5.5	10.0	2.0	7.6	0.5	3.0	2.5	0.0	8.0
Cass County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Champaign County	57.3	68.1	10.8	10.0	10.0	7.5	10.0	10.0	0.0	0.6	10.0	0.0	10.0
Christian County	9.5	12.5	3.0	6.3	0.9	4.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0
Clark County	11.8	12.0	0.3	5.8	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Clay County	15.5	15.5	0.0	6.3	6.2	2.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Clinton County	17.0	17.0	0.0	10.0	3.5	0.0	0.0	0.0	1.0	0.5	0.0	0.0	2.0
Coles County	10.5	10.5	0.0	7.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Cook County	64.9	65.2	0.3	9.1	7.5	10.0	10.0	10.0	3.6	0.0	5.0	0.0	10.0
Crawford County	19.0	19.0	0.0	5.0	5.0	7.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0
Cumberland County	13.0	15.0	2.0	6.3	6.7	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DeWitt County	8.9	15.8	6.9	10.0	3.4	0.0	1.4	0.0	0.0	0.0	0.0	0.0	1.0
DeKalb County	52.6	60.9	8.3	10.0	10.0	4.0	7.0	9.4	5.0	0.0	7.5	0.0	8.0
Douglas County	2.5	33.1	30.6	2.5	5.5	8.5	7.0	5.6	0.0	4.0	0.0	0.0	0.0
DuPage County	75.3	90.8	15.5	10.0	10.0	10.0	10.0	10.0	10.0	3.0	7.8	10.0	10.0
Edgar County	5.5	5.5	0.0	3.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Edwards County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Effingham County	17.8	17.8	0.0	9.8	5.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	1.0
Fayette County	17.2	17.2	0.0	4.0	6.2	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ford County	8.6	10.3	1.8	7.8	2.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Franklin County	4.6	6.1	1.5	1.6	0.0	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fulton County	23.7	23.7	0.0	6.0	7.5	5.0	4.2	0.0	0.0	0.0	0.0	0.0	1.0
Gallatin County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greene County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grundy County	24.6	25.1	0.5	3.1	5.0	10.0	1.0	0.0	0.0	0.0	0.0	0.0	6.0
Hamilton County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hancock County	6.5	6.5	0.0	4.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hardin County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Henderson County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Henry County	24.5	40.8	16.3	9.2	7.5	7.0	7.0	7.0	0.0	0.0	2.1	0.0	1.0

\* no website

**APPENDIX D:**  
TRANSPARENCY AUDIT RESULTS

	OVERALL			OUT OF 10 POINTS									
	1 <sup>st</sup> Audit	2 <sup>nd</sup> Audit	Change	Contact information	Public meetings	Public records	Budgets	Audits	Expenses	Compensation	Contracts	Lobbying	Taxes
Iroquois County	48.2	50.2	2.0	9.8	7.5	8.5	10.0	7.4	0.0	0.0	0.0	0.0	7.0
Jackson County	21.2	22.8	1.6	6.6	2.7	4.5	0.0	0.0	0.0	0.0	0.0	0.0	9.0
Jasper County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jefferson County	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jersey County	0.0	1.1	1.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Jo Daviess County	34.9	39.8	4.9	10.0	7.5	8.5	8.0	4.8	0.0	0.0	0.0	0.0	1.0
Johnson County	6.3	6.3	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Kane County</b>	<b>72.5</b>	<b>100.0</b>	<b>27.6</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>
Kankakee County	40.2	52.0	11.8	10.0	9.3	10.0	7.0	7.6	4.0	0.0	2.1	0.0	2.0
Kendall County	26.9	47.0	20.1	5.1	10.0	10.0	10.0	9.4	0.0	0.0	2.5	0.0	0.0
Knox County	19.2	29.6	10.5	9.3	8.5	0.0	2.0	2.8	0.7	0.4	4.0	0.0	2.0
Lake County	59.9	86.0	26.1	10.0	10.0	10.0	10.0	10.0	6.5	0.0	9.5	10.0	10.0
LaSalle County	24.8	44.2	19.4	6.3	7.5	4.5	9.4	7.0	0.0	1.0	2.5	0.0	6.0
Lawrence County	1.5	1.5	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lee County	21.0	48.1	27.1	10.0	10.0	10.0	9.4	6.2	0.0	0.0	2.5	0.0	0.0
Livingston County	15.5	69.7	54.2	10.0	5.5	10.0	10.0	9.4	0.0	0.0	5.8	10.0	9.0
Logan County	27.8	32.1	4.3	9.8	2.7	4.0	5.6	8.0	0.0	0.0	0.0	0.0	2.0
Macon County	28.6	43.7	15.1	5.8	7.0	8.5	4.2	7.0	0.3	1.0	0.0	0.0	10.0
Macoupin County	32.4	76.4	44.0	10.0	9.3	10.0	0.0	10.0	3.5	5.1	8.5	10.0	10.0
Madison County	70.9	81.6	10.7	9.0	10.0	10.0	10.0	10.0	6.0	1.0	6.6	10.0	9.0
Marion County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Marshall County	24.5	27.4	2.9	1.5	5.5	7.0	2.0	3.4	0.0	0.0	0.0	0.0	8.0
Mason County	17.8	49.9	32.2	7.0	7.5	10.0	0.0	1.4	10.0	0.0	5.0	0.0	9.0
Massac County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
McDonough County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
McHenry County	54.7	56.4	1.6	5.3	7.5	10.0	10.0	10.0	0.0	0.0	3.6	3.0	7.0
McLean County	52.6	44.4	-8.3	9.6	6.8	2.5	6.0	8.0	0.0	0.0	2.5	0.0	9.0
Menard County	19.2	24.4	5.3	8.8	6.0	6.0	1.4	1.4	0.0	0.0	0.0	0.0	0.0
Mercer County	9.3	9.5	0.3	4.0	5.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Monroe County	21.2	24.4	3.2	4.5	4.6	5.5	0.0	5.6	0.0	0.2	0.0	0.0	4.0
Montgomery County	15.8	41.9	26.1	6.3	7.6	7.0	5.6	4.2	1.4	0.0	2.8	0.0	7.0
Morgan County	9.2	11.3	2.1	5.7	3.5	1.0	0.0	0.0	0.0	0.1	0.0	0.0	1.0
Moultrie County	12.5	12.5	0.0	8.5	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Ogle County	23.8	31.7	7.9	3.1	9.5	7.5	7.6	0.0	0.0	0.0	2.0	0.0	2.0
Peoria County	38.2	53.5	15.3	9.0	7.5	8.5	10.0	10.0	0.0	0.0	2.5	0.0	6.0
Perry County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Piatt County	14.3	16.9	2.6	6.3	5.1	4.5	0.0	0.0	0.0	0.0	0.0	0.0	1.0

\* no website

**APPENDIX D:**  
TRANSPARENCY AUDIT RESULTS

	OVERALL			OUT OF 10 POINTS									
	1 <sup>st</sup> Audit	2 <sup>nd</sup> Audit	Change	Contact information	Public meetings	Public records	Budgets	Audits	Expenses	Compensation	Contracts	Lobbying	Taxes
Pike County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pope County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pulaski County	2.5	2.5	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Putnam County	12.6	12.6	0.0	3.1	2.5	5.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Randolph County	9.3	10.0	0.8	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Richland County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rock Island County	38.2	83.7	45.5	10.0	6.8	10.0	4.2	8.2	9.0	8.0	7.5	10.0	10.0
Saline County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sangamon County	32.1	38.9	6.8	9.0	9.3	4.5	0.0	5.6	1.0	1.0	1.5	0.0	7.0
Schuyler County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Scott County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Shelby County	6.3	6.3	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
St. Clair County	13.8	60.4	46.7	8.1	7.6	10.0	8.2	7.4	3.1	1.0	0.0	10.0	5.0
Stark County	7.5	7.5	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stephenson County	40.0	43.2	3.1	10.0	4.8	10.0	6.0	3.4	0.0	0.0	0.0	0.0	9.0
Tazewell County	22.5	46.0	23.5	8.0	9.0	6.5	6.0	6.0	2.0	0.0	2.5	0.0	6.0
Union County	0.0	52.4	52.4	6.3	5.0	10.0	5.6	7.0	0.0	0.0	4.5	10.0	4.0
Vermilion County	32.2	35.9	3.8	8.8	5.0	7.5	4.0	8.2	0.0	0.0	2.5	0.0	0.0
Wabash County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Warren County	14.5	14.5	0.0	7.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington County	7.9	7.9	0.0	5.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wayne County*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
White County	11.9	13.9	2.0	6.3	2.6	2.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
Whiteside County	26.4	27.4	1.0	7.3	8.6	7.5	0.0	2.0	0.0	0.0	0.0	0.0	2.0
Will County	54.9	95.4	40.5	10.0	7.1	10.0	10.0	10.0	10.0	10.0	9.3	10.0	9.0
Williamson County	15.3	15.3	0.0	5.0	5.9	0.0	2.8	1.4	0.0	0.2	0.0	0.0	0.0
Winnebago County	9.5	41.2	31.7	8.5	7.5	6.5	1.4	7.6	0.2	1.0	6.5	2.0	0.0
Woodford County	21.2	25.2	4.0	6.0	7.2	4.5	2.0	2.0	0.0	0.0	2.5	0.0	1.0
Average	18.3	25.7	7.4	5.3	4.2	3.9	2.7	2.9	0.9	0.5	1.4	1.0	2.7

\* no website

<sup>1</sup> Dick Simpson et al., "Chicago and Illinois, Leading the Pack in Corruption," University of Illinois at Chicago (2012), <http://www.uic.edu/depts/pols/ChicagoPolitics/leadingthepack.pdf>

<sup>2</sup> Ibid.

<sup>3</sup> Brian Costin, "Former Dixon comptroller sentenced to 19.5 years in prison for \$53 million tax theft," Illinois Policy Institute (2013), <http://illinoispolicy.org/blog/blog.asp?ArticleSource=5533>

<sup>4</sup> Dick Simpson et al., "Chicago and Illinois, Leading the Pack in Corruption," University of Illinois at Chicago (2012), <http://www.uic.edu/depts/pols/ChicagoPolitics/leadingthepack.pdf>

<sup>5</sup> Ibid.

<sup>6</sup> Randall Samborn, "Former Dixon Comptroller Rita Crundwell Sentenced to Nearly 20 Years in Federal Prison for \$53.7 Million Theft From City," Northern District of Illinois United States Attorney's Office, [http://www.justice.gov/usao/iln/pr/rockford/2013/pr0214\\_01.html](http://www.justice.gov/usao/iln/pr/rockford/2013/pr0214_01.html)

<sup>7</sup> Ibid.

<sup>8</sup> Brian Costin, "Dixon fails Local Transparency Audit, Comptroller accused of stealing \$53 million," Illinois Policy Institute, <http://illinoispolicy.org/blog/blog.asp?ArticleSource=4806>

<sup>9</sup> City of Dixon, "Citizens Information Center," <http://www.discoverdixon.org/citizens-information-center.html>

<sup>10</sup> 2012 Census of Governments, United States Census Bureau, United States Department of Commerce, <http://www.census.gov/govs/cog2012/>

<sup>11</sup> (5 ILCS 140/) Freedom of Information Act, <http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=85&ChapterID=2>

<sup>12</sup> Illinois Compiled Statutes (5 ILCS 120/) Open Meetings Act, <http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=84&ChapterID=2>

<sup>13</sup> (5 ILCS 140/) Freedom of Information Act, <http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=85&ChapterID=2>

<sup>14</sup> (50 ILCS 305/) Local Government Financial Statement Act, Illinois Compiled Statutes, Illinois General Assembly, <http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=703&ChapterID=11>

<sup>15</sup> Property Taxes on Owner-Occupied Housing as Percentage of Median Home Value, by State, Calendar Year 2010, Tax Foundation, February 16, 2012, <http://taxfoundation.org/article/property-taxes-owner-occupied-housing-percentage-median-home-value-state-calendar-year-2010>

<sup>16</sup> Illinois Public Act 097-0609, <http://www.ilga.gov/legislation/publicacts/97/PDF/097-0609.pdf>

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