



Wisconsin Spending Transparency 2.0:

Online Tools for Better Government

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Executive Summary

The ability to see how government uses the public purse is fundamental to democracy. Spending transparency checks corruption, bolsters public confidence in government, and promotes fiscal responsibility.

Wisconsin’s online government spending websites – Contract Sunshine and a separate online portal to the annual economic development programs report – are disappointingly incomplete. Wisconsin has a very long way to go to match the spending transparency efforts of leading states such as Illinois and Minnesota in the movement toward “Transparency 2.0” – a new standard of comprehensive, one-stop, one-click budget accountability and accessibility.

With the state in the midst of a budget crisis, it’s especially important for Wisconsinites to have easy access to information about the state’s expenditures. Wisconsin should provide comprehensive data on government spending and subsidies, and bring its online transparency up to speed. Doing so will create savings and will allow Wisconsinites to hold decision makers in Madison more accountable.

The movement toward Transparency 2.0 is broad, bipartisan, and popular.

► *A nationwide wave* – Legislation and executive orders in 32 states have been implemented to give residents access to online databases of detailed government expenditures, and the federal government has launched similar

initiatives. The vast majority of these states have acted over just the last three years.

► *Bipartisan efforts* – Transparency legislation has been championed by legislators both Republican and Democratic. Wisconsin’s Legislature unanimously approved legislation requiring greater transparency for Wisconsin’s economic development programs in 2007. In 2008, federal legislation to strengthen Web-based spending transparency was co-sponsored in the U.S. Senate by presidential rivals John McCain (R-AZ) and Barack Obama (D-IL).

► *Public support* – Republicans, independents and Democrats all support enhanced government transparency by wide margins. When asked about the role of transparency in the federal economic recovery package of early 2009, fully 75 percent of American voters said creating state level websites to track funds was “important,” and 34 percent said it was “very important.”

Transparency 2.0 saves money and bolsters citizen confidence.

► *Increased civic engagement* – Americans are eager to use transparency websites. The Missouri Accountability Portal received more than 6 million hits in the year after its launch.

► *Big savings* – Transparency websites can save millions through more efficient government

operations, fewer information requests, more competitive contracting bids, and lower risk of fraud. In the two years following the launch of its transparency website, the Texas Comptroller reported \$4.8 million in savings from more efficient government administration. Utah estimates \$15,000 in annual savings from reduced information requests. The largest savings may come from the deterrence of waste or abuse of public funds due to enhanced public scrutiny – savings that are impossible to quantify but likely significant.

- *Better-targeted incentives* – Transparency budget portals allow states to track how well economic development credits and other subsidies deliver results. Funds from underperforming projects and programs can be reinvested in more successful programs. By tracking the performance of state subsidies, Minnesota and Illinois have both been able to recapture money from numerous projects that failed to deliver promised results.
- *Better coordination of government contracts* – The Massachusetts State Purchasing Agent identifies four sources of savings for state procurement officers: sharing information with other public purchasers on good deals; avoiding wasteful duplication of bidding and contracting procedures through centralized processes; better enforcement of favorable pricing and contract terms; and focusing cost-cutting in areas where greater resources are spent.

Wisconsin's contracting and subsidy transparency websites have major deficiencies.

- *First steps into Transparency 2.0* – Wisconsin has established two websites that provide ba-

sic data on state contracts and on economic development subsidies that give residents access to crucial government accountability information. State contracts are searchable by department, vendor, and product or service. Economic development grants can be searched by recipient, county, award type, and other criteria.

- *Many contracts are missing* – Not all state agencies that are required to post their expenditures of \$10,000 or more have actually done so. In March 2010, the 14 agencies that had posted data supplied information about contracts worth \$1.19 billion, out of the state's total two-year budget of \$66 billion.
- *Comprehensive information on contracts and subsidies is unavailable* – The Contract Sunshine website does not include a copy of each contract or information on the competing bids received for each contract. The description of results promised by recipients of economic development assistance often is incomplete. This information must be included so that the public can determine if the contracts and subsidies represent an efficient use of government funds.
- *Transparency information is not centrally located* – Wisconsin's contracting and economic development subsidy websites are not linked to each other. This reduces the ability of citizens who do not already know what they are looking for and where to find it to effectively monitor government spending and find important information.

Wisconsin should make its online transparency information comprehensive, bringing it up to the best practices established by other Transparency 2.0 states.

- *Include spending from all agencies* – The state should require all agencies to report expenditures on the transparency website, and specify penalties for noncompliant agencies. There should be no minimum dollar amount for required reporting.
- *Include comprehensive information on government contracts* – A comprehensive transparency website should not only provide copies of government contracts, but it should also offer more detailed information that would allow citizens to fully monitor the contracting process, such as providing information on other bids received, and noting whether subcontractors were employed.
- *Include information on all government spending* – Wisconsin should post information on non-contract spending, including discretionary spending, and how that compares to the state’s budget.
- *Provide details about the promised and received benefits of economic development assistance* – Wisconsin should post full details about how many jobs companies promise to create with economic development monies or tax breaks. The pay and benefits of those promised jobs should be posted, along with information on what jobs actually were created.
- *Provide accountability information on one website* – Wisconsin should ensure that all government spending information is provided on a central website.

Introduction

Wisconsin has a well-earned reputation as a bastion of open and fair government. Ever since our state's founding, Wisconsin has bred reformers – leaders who believe that giving the public access to and information about government will make government more responsible and trustworthy.

In the late 19th century and early 20th century, Robert La Follette served the state as governor and then represented it in Congress. He was uncompromising in his championship of reforms to strengthen democracy and weaken the influence of robber barons and party bosses on the government. He advocated for women's suffrage, direct election of U.S. senators, and selection of each parties' candidates through primary elections, all of which have become important features of America's political system.

La Follette's tradition of advocacy for open government, broad democratic participation and wise stewardship of public funds has continued to characterize Wisconsin politics, including through independent-minded legislators who have championed campaign finance reform and limits on wasteful government spending. In fact, spurred by scandals about political favoritism and corruption, Wisconsin in 1923 became the only state in the Union where citizens have the right to see the bottom-line amount that corporations in the state pay in taxes.

Given Wisconsin's reform tradition, one would expect the state to be a leader in providing citizens with access to information about how the government spends taxpayers' money.

Spending transparency checks corruption, bolsters public confidence in government, and promotes fiscal responsibility. Poor transparency, on the other hand, corrodes democracy. When Americans are unable to access information about public funds, or when that information is difficult to scrutinize, accountability is severely hampered. As the Association of Government Accountants notes, "Without accurate fiscal information, delivered regularly, in an easily-understandable format, citizens lack the knowledge they need to interact with—and cast informed votes for—their leaders. In this regard, a lack of government accountability and transparency undermines democracy and gives rise to cynicism and mistrust."¹

In the private sector, Internet search technology has revolutionized the accessibility and transparency of information. We take for granted the ability to track deliveries online, to check cell phone minutes and compare real estate on the Web, even to summon – at the click of a mouse – satellite and street-level views of any address. But until recently, when it came to tracking government expenditures online, we were left in the dark.

State governments across the country are changing that. A growing number of states are using powerful Internet search technology to make spending transparency more accessible than ever before. Legislation and executive orders around the country are lifting the electronic veil on where tax dollars go. In 32 states, citizens have access to checkbook-level data on

government expenditures, with citizens in most of those states able to access that information through a searchable database. (See Table 1.) These states have come to define what we refer to as “Transparency 2.0” – a new standard of comprehensive, one-stop, one-click budget accountability and accessibility.

Wisconsin, however, lags far behind other states in providing its citizens with access to information on government spending.

With the ongoing state budget crisis, it is especially important for Wisconsin to do everything it can to improve transparency. Governor Doyle’s 2009-2011 budget for Wisconsin cut billions of dollars to a broad swath of government services at the same time that it increased spending for economic development. Millions of dollars worth of tax credits were included as a way to spur job creation and business growth.² For citizens to understand and weigh in on the hard decisions being made in Madison, and for legislators to evaluate if the state has received the benefits expected from its investments, detailed information on state expenditures is necessary. Improving transparency can also help balance the budget by encouraging efficiency and discouraging corruption.

It’s time for Wisconsin to reclaim its role as a leader in good government practices. As was true a century ago, informing citizens about the actions of government can both help to protect the public and to restore public trust in government. Adopting Transparency 2.0 is an important step in that direction.

Table 1. States with Checkbook-Level Transparency Websites

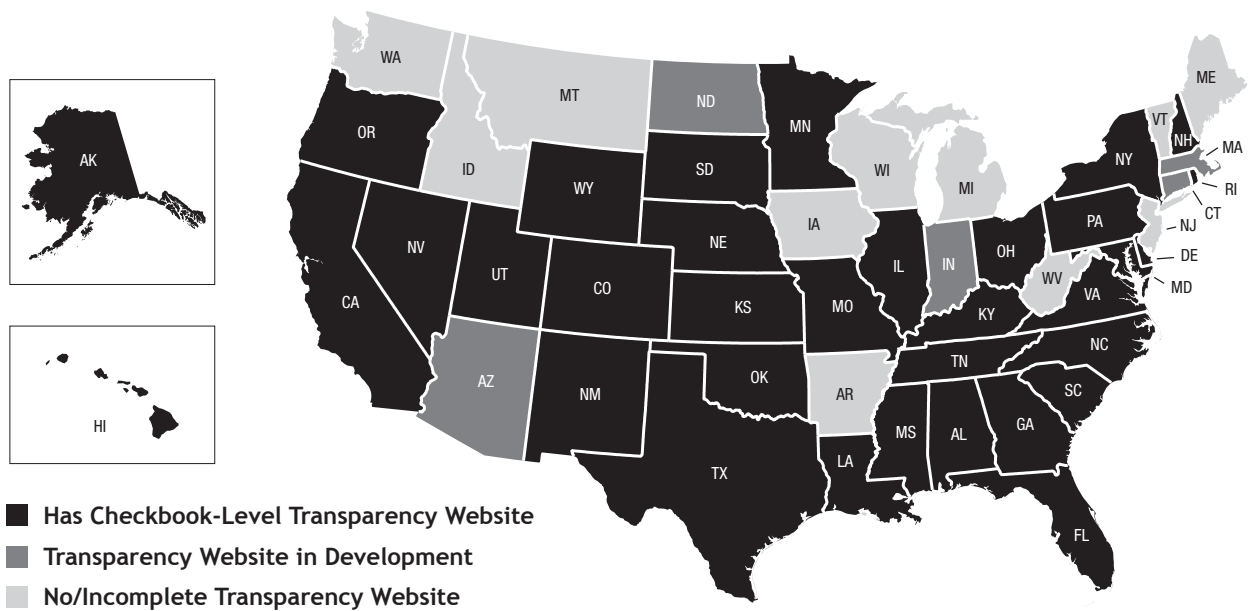
<p>29 states provide checkbook-level information on government expenditures in searchable databases</p>	<p>Alabama, California, Colorado, Delaware, Florida, Georgia, Hawaii, Illinois, Kansas, Kentucky, Louisiana, Maryland, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Mexico, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Texas, Utah, Virginia, Wyoming</p>
<p>3 states provide checkbook-level information on government expenditures in non-searchable formats</p>	<p>Alaska, Oregon, Tennessee</p>

A Growing Movement: State Governments Are Embracing Web-Based Spending Transparency

Thanks to recent state efforts, government spending is now more transparent than ever before. In the past three years, implementation of legislation and executive orders has brought Web-based spending transparency to residents of 32 states (see Figure 1 and Appendix). Most of these “Transparency 2.0” states provide residents access to a comprehensive, centralized, easily-searchable online database of state government expenditures.

These state efforts have added momentum to the larger Transparency 2.0 movement, which now holds broad-reaching, truly global strength. Already, Americans can monitor federal spending through a new government website created by the Federal Funding Accountability and Transparency Act of 2006.³ At the same time, a growing number of local and foreign governments have created transparency portals for their residents.⁴ With each new initiative, the Transpar-

Figure 1. 32 States Provide Checkbook-Level Detail on Government Spending



ency 2.0 movement moves closer to its goal of holding every government and its contractors accountable at the click of a mouse.

Transparency 2.0 Initiatives Enjoy Broad, Bipartisan Support

Americans of both political parties overwhelmingly support Web-based spending transparency. A poll of Maryland residents, for example, reported that over 80 percent of Democrats, Republicans, and independents favored legislation to mandate the creation of a comprehensive, searchable website of all state spending.⁵ A poll in Oklahoma found similar levels of support.⁶

A poll released by the Association of Government Accountants found that an overwhelming majority – 90 percent – of Americans believes state officials have a responsibility to provide financial information to the public in a way that is understandable to average citizens.⁷ Similarly, approximately 75 percent of Americans believe it is very important for government financial management information to be available to the public.⁸

More specifically pertaining to Web-based budget portals, three-quarters of voters (76 percent) believe that “creating a national website where citizens can see what companies and government agencies are getting [economic recovery] funds, for what purposes, and the number and quality of jobs being created or saved” would have an important impact on the recovery package, including 39 percent who believe its impact would be extremely important. Support for *state* transparency websites to monitor recovery funds received almost equally high marks, again from Republicans, independents and Democrats: fully 75 percent of American voters said creating state level websites to track

funds was “important,” and 34 percent said it was “very important.”⁹

This is not some abstract desire. Thirty percent of people polled have tried to search the Web for information about how their state government generates and spends taxpayer dollars – searches that often end in frustration.¹⁰

The bipartisan public support for these websites is reflected in the diverse political support for Transparency 2.0 initiatives. For example, Wisconsin’s Legislature unanimously approved legislation requiring greater transparency for Wisconsin’s economic development programs in 2007.

Elsewhere in the nation, elected officials across the political spectrum – from New York Attorney General Andrew Cuomo to former Missouri Governor Matt Blunt – have championed Web-based spending transparency in their states.¹¹ Nationally, prior to the 2008 presidential election, opponents Senator John McCain and then-Senator Barack Obama co-sponsored the Strengthening Transparency and Accountability in Federal Spending Act of 2008.¹² Divergent political figures Grover Norquist and Ralph Nader similarly came together in a joint statement to support more understandable and timely online information about government budgets.¹³

Transparency 2.0 Is an Effective, Money-Saving Tool

States with good transparency websites have found that these sites result in a wide variety of benefits for state residents and the government. Transparency websites have helped governments find ways to cut contracting costs and meet other goals, and residents use them frequently where they are available.

Americans Are Eager for Transparency 2.0

By the Numbers:

90%

Percent of Americans believe they are entitled to transparent information on how the government manages its finances.

5%

Percent of Americans believe their state government provides understandable financial information.

30%

Percent of Americans have themselves tried to search the Web for information about the financial management of their state government.

Source: Harris Interactive, *Public Attitudes Toward Government Accountability and Transparency 2008*, February 2008, available at <http://www.agacgfm.org/harrispoll2008.aspx>

Taxpayers and businesses use these Web portals. Spending transparency websites have proven themselves to be exceptional tools of civic engagement. Less than a year after its launch, the Missouri spending transparency website had received more than 6 million hits.¹⁴ The Texas spending website reported similar engagement.¹⁵ Residents are eager to use transparency websites to learn more about public expenditures.¹⁶

Portals save money. In addition to improved public confidence, Transparency 2.0 states realize significant financial returns on their investment. The savings come from sources big and small – more efficient government administration, fewer information requests, more competitive bidding for public projects, and a lower risk of fraud – and can add up to

millions of dollars. In Texas, for example, the Comptroller was able to utilize the transparency website in its first two years to save \$4.8 million from a variety of efficiencies and cost savings. The Comptroller also identified an additional \$3.8 million in expected savings.¹⁷ And after the new transparency website was unveiled in South Dakota, an emboldened reporter requested additional information on subsidies that led legislators to save about \$19 million per year by eliminating redundancies in their economic development program.¹⁸

Estimates suggest that transparency websites save millions more by reducing the number of information requests from residents and watchdog groups and by increasing the number of bids for public projects.¹⁹ The Utah State Office of Education and the Utah Tax Commission save about \$15,000 a year from reduced information requests, and with over 300 other government agencies, Utah's total savings are likely to be in the hundreds of thousands of dollars.²⁰ South Carolina estimates savings of tens of thousands of dollars thanks to a two-thirds drop in open records requests after creation of the state's transparency website.²¹ Texas began receiving lower bids for contracts after making contracting information available to the public.²²

Transparency websites can help reduce fraud and misspending. Kansas legislators have begun to use their transparency website to identify questionable payments, and have begun holding hearings to question agencies about expensive building leases, out-of-state travel, and out-of-state contracts.²³ When combined with "clawback" legislation designed to recoup money from businesses that do not produce promised results in return for subsidies, the added transparency in contracting can produce even greater savings.²⁴

States Save Money With “Clawback” Provisions

State governments typically establish grant and tax credit programs with the goal of creating jobs or building an industry. Companies that receive money through one of these programs will promise to hire a specific number of new employees or to retain a certain number of positions. Too often, individual businesses fail to create as many new jobs as they had promised. In that situation, “clawback” legislation can allow the state to recover a portion of taxpayer funds from the business. The money can be used to fund other programs, cut taxes, or provide more incentives to other companies that deliver on their promises. A number of states have used clawback provisions to save taxpayers money.

Oklahoma, for example, was able to use clawback legislation to recover \$1 million from Mercury Marine after the company broke the promises it made when receiving state funds.²⁵

In 2009, Mercury Marine secured several million dollars worth of subsidies in exchange for promising to keep open its Stillwater, Oklahoma, manufacturing facility.²⁶ Using that Oklahoma subsidy as leverage, Mercury Marine then obtained concessions from its workers and state and local governments in Wisconsin, including \$3 million in taxpayer-funded incentives and a \$50 million loan from Fond du Lac, financed by an increase in the county sales tax.²⁷ Mercury Marine proceeded to close its Stillwater manufacturing plant and consolidate its operations in Wisconsin. Should Mercury Marine renege on its commitments to Wisconsin—such as continuing its slow pace of hiring new workers—Wisconsin taxpayers would be better protected if the state had clawback provisions in its subsidy and loan programs and aggressive enforcement of those provisions.

Transparency policies that require businesses to report on their progress toward meeting employment and retention goals facilitate the process of identifying which programs deliver the best “bang for the buck” and which companies have failed to meet their promises. Among the states with clawback programs tied to public disclosure of subsidy performance are Illinois and Minnesota, and those with provisions for some subsidies are Arizona, Colorado, Connecticut, Georgia, Iowa, Maine, Maryland, Massachusetts, Michigan, Missouri, Nebraska, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, South Carolina, Texas, Vermont, Virginia, and West Virginia.²⁸ Using its clawback powers, Texas has recovered \$2.8 million from companies that didn’t deliver on their job creation promises, and another \$18.5 million in other repayments on subsidies from the Texas Enterprise Fund.²⁹

Wisconsin needs to recapture subsidies from companies that don’t deliver on their promises. A *Milwaukee Journal Sentinel* investigative report in 2007 examined 25 Wisconsin companies that were awarded \$80 million in subsidies and found that, overall, the companies fell about 40 percent short on their job creation promises.³⁰ For a clawback provision to be effective in Wisconsin, the state also needs to improve reporting by companies that have received subsidies so that citizens and legislators know which companies have lived up to their promises, and which have fallen short.

Online transparency offers increased support to a range of indirect public policy goals, including promotion of community investment and affirmative action goals. Governments often stumble when trying to meet community investment and affirmative action goals because public managers struggle to benchmark agencies, spread best practices, or identify contractors that advance these goals. Spending transparency portals allow states to better measure and manage the progress of public policy initiatives like affirmative action programs. Massachusetts' Comm-PASS procurement website, for example, allows tracking of which recipients of government contracts are women and minority-owned businesses.³¹ Wisconsin's VendorNet system indicates which vendors are minority-owned.³²

By providing a single, one-stop destination for public procurement, the system encourages more companies to bid on public projects. This improves quality, keeps prices down, and opens up the system beyond what could otherwise be an "old boy network" of usual bidders who know the system. Advancing similar goals, Rhode Island has passed legislation that requires subsidy recipients to describe their plans to stimulate hiring from the host community, to train employees or potential employees, and to reach out to minority job applicants and minority businesses.³³

Online transparency can be inexpensive. For states that already have a single electronic system for tracking expenses, creating a trans-

parency website has come with a surprisingly low price tag. The federal transparency website – which allows Americans to search federal spending totaling over \$2 trillion a year – cost less than \$1 million to create. Missouri's website – which is updated daily and allows its residents to search state spending totaling over \$20 billion a year – was created by reallocating existing staff and revenues.³⁴ Nebraska spent \$38,000 for the first two phases of its website.³⁵ Oklahoma's Office of State Finance created its transparency website with \$40,000 from its existing budget.³⁶

Creating a comprehensive transparency website for Wisconsin will be more expensive because the state does not have a unified electronic system for tracking spending by all agencies. Instead, the state has dozens of separate systems for payroll administration and financial management.³⁷ There is no simple, inexpensive way to link this array of databases in different programming languages, some of them decades old, to a single website that presents an integrated look at all spending by state government.

Yet, the fact that spending and expense tracking is so decentralized makes it all the more important that the state create a single, comprehensive website. At a time of budget shortfalls that require tough choices about where to spend and where to cut public expenses, legislators, agency managers, and citizens need the tools that will enable them to scrutinize contracts and costs, compare spending between agencies, and look for potential savings.

Leading States Have Adopted Best Practices

As leading states gain experience in Transparency 2.0 initiatives, they have produced a set of best practices. States at the cutting edge of Transparency 2.0 now offer transparency that is comprehensive, one-stop, and one-click.

Comprehensive

Transparency websites in the leading states offer spending information that is both broad and detailed. In contrast to Transparency 1.0 states – which may offer only partial information about government contracts online – leading Transparency 2.0 states provide user-friendly searches of a comprehensive range of government expenditures.

Contracts, Grants, Subcontracts, and Discretionary Spending

Governments spend such a large portion of their budgets on contracts with private companies, which often are subject to fewer public accountability rules, that it is particularly important that states provide comprehensive online transparency and accountability for all contract spending.

► Leading states disclose **detailed information** for each contract with specific private companies and nonprofit organizations. Hawaii's transparency website, for instance,

discloses the name of the entity receiving the award, the amount of the award, the transaction type, the funding agency, and agency contact information.³⁸ The ability to track the location of entities receiving government contracts gives important information about which legislative districts are receiving government contracts and how trends are likely to affect the future capacity to fulfill these contracts. All states exempt state and federal public assistance payments to individuals, as well as any information that is confidential under state or federal law.

► Leading states track the **purpose** of contracts. Both Texas and Hawaii list a detailed explanation of the purpose of each expenditure on their websites.³⁹ Establishing goals and benchmarks allows public managers in leading states to drive improved contracting performance and allows the public to track patterns in the awarding of contracts.

► Leading states track **subcontractors** since these entities may perform most of the work and receive most of the profit as part of a government contract. Hawaii mandated the creation of a pilot program to test the implementation of a sub-award reporting program across the state, and required that all subcontracts be disclosed by January 1, 2010.⁴⁰ At the federal level, the Federal Funding Accountability and Transparency Act of 2006

requires that all sub-grants be disclosed on the federal transparency website.⁴¹

- ▶ Leading states disclose spending by **all government agencies**. Many states require all government agencies, including independent authorities and institutes of higher education, to disclose their spending.⁴² In addition, lawmakers in several states have also proposed legislation mandating local spending transparency.⁴³ Extending transparency to the county and municipal level makes sense given that the volume of spending by local governments equals that of state governments.⁴⁴ In Wisconsin, several counties have already created their own online transparency portals.⁴⁵ For example, Milwaukee County launched its Accountability Portal in January 2010, allowing citizens to search county expenditures by department, vendor and purpose of expense.⁴⁶
- ▶ Leading states disclose **all spending, without a minimum threshold**. The governor of Kentucky has promised that any expenditure information subject to the Open Records Act will be on the website.⁴⁷ The California Reporting Transparency in Government site provides information not only for contracts, but also travel expense claims, audits and Statements of Economic Interest, which are legal documents that agency heads and other important staff use to report any financial gifts they've received, investments they hold, or other types of financial interests.
- ▶ Leading states disclose **timely information**. Missouri and Kentucky have set the standard for disclosure timeliness by updating their websites daily.⁴⁸
- ▶ Leading states disclose **all bids** for each contract. Disclosing all bids – rather than just

the winning bid – for each contract allows residents to have complete confidence in the awarding process.

- ▶ Leading states disclose contract data that **tracks performance of public policy goals**. Government contracting agencies are expected to deliver performance in a variety of ways. Tracking and disclosing information about attainment of public mandates helps to ratchet up performance, identify trouble spots, and nurture best practices in contracting. Government agencies also benefit from more readily identifying minority-owned contractors. The Massachusetts' procurement website for statewide contracts labels minority and women-owned vendors with a special icon to allow Bay Staters and agencies to quickly track this information.⁴⁹
- ▶ **Active and past contracts** are disclosed in leading states, allowing residents, including state and local officials, to track patterns in the awarding of contracts and to measure current contracts against benchmarks. Many states already disclose this information on their procurement websites. Leading Transparency 2.0 states, like Missouri, link those procurement databases to the spending transparency portal.⁵⁰

Subsidies

Subsidies, tax credits and special tax breaks cost state and local governments billions of dollars annually. Unmeasured, the performance of these subsidies remains unmanaged and unaccountable. Special tax breaks and credits are especially in need of disclosure because they typically receive much less oversight. Once created, these have the same bottom-line effect on public

Tracking the Bottom Line: Tax Subsidies Are Expenditures

One way governments allocate resources is through “tax expenditures.” Special tax breaks have the same effect on budgets as direct spending because government must cut other public programs or raise other taxes to avoid a deficit. In order to increase transparency, Congress’ 1974 Budget Act established the practice of measuring proxy spending programs conducted through the tax code. Congress defined tax expenditure as:

Revenue losses attributable to provisions of Federal income tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.

States similarly provide tax expenditures through new rules for special revenue reductions on state taxes. These include special breaks on sales taxes, property taxes, real estate transfer taxes, corporate income taxes, or payroll taxes.

Many tax expenditures operate just like cash grants. “Refundable” tax credits can be cashed in for a direct payment from the state if the credit exceeds what a company would otherwise pay in taxes. Many credits can also be sold to other companies who can then use them to reduce the revenues they pay to the state.

Tax expenditures act as a hidden drain on state budgets because they do not require yearly approval, unlike most government expenditures. Thus, when a tax credit or subsidy is enacted into law, it often stays on the books for many years with little scrutiny. Certain states have attempted to regulate these expenditures by providing tax reports online, while others have taken more drastic actions. Oregon, for example, enacted legislation in 2009 that requires the forced expiration of most of its tax credits between 2011 and 2015.⁵¹ The expiration of these credits will give the legislature an incentive to analyze their efficacy before reenacting them into law.

budgets as direct appropriations; yet they often escape oversight because they are not included in state budgets and do not require legislative approval to renew.

Unfortunately, public incentives and subsidies to particular business too often get approved under the mantle of secrecy. Negotiations for a new Google facility in Lenoir, North Caro-

lina, required over 70 local officials to sign non-disclosure agreements saying they would not talk about the project, at the same time that \$260 million in public subsidies were allocated to the project.⁵² Such arrangements short-circuit the democratic process because the public, including local and state officials, remains uninformed and cannot hold representatives accountable.

The best practices developed by leading states offer guidance on providing transparency and accountability for all forms of subsidies, including tax benefits, direct grants, low-interest loans, infrastructure improvements, and other incentives.⁵³

► Leading states **provide detailed information** about each subsidy in order to guide future decision making and enhance accountability. Minnesota mandates the disclosure of the hourly wage of each job created and the cost of health insurance provided by the employer. Thus, while states around the country often justify subsidies by the jobs they promise to create, Minnesota can evaluate how many jobs they actually do create, as well as the quality of those jobs. Minnesota similarly tracks information that helps determine whether subsidies are increasing the number of jobs in-state or merely encouraging companies to relocate within the state for higher subsidies. Minnesota mandates disclosure of: the location of the recipient prior to receiving the business subsidy; the number of employees who ceased to be employed by the recipient when the recipient relocated to become eligible for the business subsidy; why the recipient may not have completed a project outlined in a prior subsidy agreement at their previous location; and if the recipient was previously located at another site in Minnesota.⁵⁴ Likewise, Minnesota mandates disclosure of the name and address of the recipient's parent corporation, if any, and a list of all other financial assistance to the project and its source.⁵⁵ This information makes it clear which companies are already receiving other public subsidies through their affiliates or through other agencies.

► Leading states **track the purposes and performance** of each subsidy. Public decision

makers can only manage what they can benchmark or otherwise measure. Rhode Island requires subsidy recipients to file reports on the status of their program each fiscal year, which are made available to the public. These include information on the number of jobs created, the benefits provided with those jobs, and goals for future job creation and retention.⁵⁶ Minnesota mandates the disclosure of the public purpose of the subsidy as well as the date the job and wage goals will be reached, a statement of goals identified in the subsidy agreement and an update on achievement of those goals.⁵⁷ Likewise, Illinois discloses performance and accountability information in a searchable format with annual progress reports online.⁵⁸

► Leading states have **mechanisms to recapture subsidies from companies that do not deliver** on promises or meet agreed-upon goals. Such provisions provide a kind of taxpayer money-back guarantee to ensure that public monies paid to private entities achieve their public goals.

► Leading states **disclose subsidies from a broad range of public sources**. These may include local governments or independent authorities. North Dakota's Century Code requires the reporting of subsidies from the state or any political subdivision – though, unfortunately, that information has not yet been integrated into a broader transparency website.⁵⁹

► Leading states **disclose information before subsidies are granted**. Subsidy disclosure is most effective when residents can use information to weigh in *before* subsidies receive final approval. Rhode Island's recent legislation requires the preparation and public

release – prior to finalization of the agreement – of an analysis of the impact of the proposed subsidy on the state.⁶⁰ Minnesota goes further and requires notice and hearing for large subsidy grants.⁶¹

- Leading states compile and publish **unified economic development budgets**, enabling decision makers to see how subsidies are distributed from various public agencies between regions, industries, and companies. In the absence of such a unified view, decision makers cannot target where subsidies will be most effective because they have no way to know how or where other subsidies from other programs get allocated.⁶² Most recently, Rhode Island and New Jersey mandated the disclosure of their unified economic development budgets online.⁶³

One-Stop

Transparency websites in leading states offer a single central website where residents can search all government expenditures. In many Transparency 1.0 states – those with limited budget information available online – particular public officials volunteer to disclose information about their finances, or a patchwork of disclosure laws gives residents the right to obtain much information about government expenditures.⁶⁴ But in order to exercise that right, residents have to access numerous websites, go to several agency offices, read through dense reports, and perhaps make formal information requests.⁶⁵ Transparency 2.0 states, by contrast, disclose all information about government expenditures on a single website. With one-stop transparency, residents, including local and state officials, in these states can access comprehensive information on di-

rect spending, contracts, tax preferences, and other subsidies.

One-stop transparency can also produce big savings. For contracts, the centralized collection and disclosure of government spending data allows purchasing agents to find savings more efficiently. The Massachusetts State Purchasing Agent identifies four ways that centralized spending transparency improves coordination: state procurement officers know where the most money is spent and can focus their negotiation resources; purchasing agents can share information on good deals, harnessing the power of the market; purchasing agents can avoid duplication of procurement efforts; and purchasing agents can more easily enforce Most Favored Pricing and similar contract terms.⁶⁶ Centralized information about spending may be particularly important in a state like Wisconsin, where agencies are responsible for tracking their own expenditures, in contrast to a state like Illinois where the comptroller's office oversees all payments and thus may be in a position to identify savings opportunities.

One-stop transparency is perhaps most important in the oversight of subsidies. Subsidies come in a dizzying variation of forms – including direct cash transfers, loans, equity investments, contributions of property or infrastructure, reductions or deferrals of taxes or fees, guarantees of loans or leases, and preferential use of government facilities – and are administered by countless government agencies.

Because many subsidies are not publicly reported at all, determining the total subsidy assistance a company receives can be nearly impossible. In order to determine the amount of subsidy assistance received by Wal-Mart, for example, the organization Good Jobs First re-

sorted to searching local newspaper archives and contacting numerous local officials directly. They tabulated well over \$1 billion in subsidies nationally from state and local governments.⁶⁷ Whether or not these amounts are considered excessive, making the information publicly available will improve decision making about subsidies in the future.

The scattered nature of subsidy expenditures makes coordination and oversight of these programs crucial. States that make comprehen-

sive disclosure of all subsidies a high priority include Minnesota, Illinois, Iowa, New Jersey, and Rhode Island.⁶⁸ The experiences of these states show that the one-stop nature of spending transparency portals is successful at improving coordination of subsidies. When Minnesota began to require agencies to submit reports on the performance of subsidized projects, the reports revealed that numerous projects were receiving assistance from two or more funding sources – that is, Minnesota taxpayers were double- and triple-paying for the creation of some jobs. Af-

Table 2. Transparency 2.0 Best Practices

✓ COMPREHENSIVE	
<p>ALL EXPENDITURES</p> <ul style="list-style-type: none"> ➤ Checkbook level detail <p>CONTRACTS, GRANTS, SUBCONTRACTS AND DISCRETIONARY SPENDING</p> <ul style="list-style-type: none"> ➤ Purpose of each contract ➤ Location of businesses receiving contracts ➤ Subcontractor spending ➤ All government entities, including localities and independent agencies ➤ No minimum threshold for reporting ➤ Information updated regularly 	<p>SUBSIDIES</p> <ul style="list-style-type: none"> ➤ Detailed information on number and quality of jobs created ➤ Information on whether companies have relocated, and from where ➤ Purpose and performance of each subsidy ➤ Disclosure of performance connected to programs to recapture subsidies when promises not kept ➤ Includes all forms of subsidies including direct payment, tax benefits and infrastructure assistance ➤ No minimum threshold for reporting ➤ Information disclosed before approvals are finalized ➤ Synthesized in a unified economic development budget
✓ ONE-STOP	
<p>Single website discloses comprehensive information on expenditures, including contracts, tax credits and other subsidies.</p>	
✓ ONE-CLICK SEARCHABLE	
<p>Users can browse by broad, common-sense categories and make directed keyword and field searches.</p>	

ter the centralized publication of those reports, the double-dipping stopped.⁶⁹

One-Click Searchable

Transparent information is only as useful as it is easily accessible, which means easily searchable. Transparency websites in the leading states offer a range of search and sort functions that allow residents to navigate complex expenditure data with a single click of the mouse. In Transparency 1.0 states, residents who don't already know how government funding flows are stymied by inscrutable layers of subcategories, jurisdictions, and data that can't be readily compared. Transparency 2.0 states, by contrast, allow residents both to

browse information by broad, common-sense categories and to make directed keyword and field searches.

Best practices of Transparency 2.0 states include allowing residents to browse expenditures by broad category and to make directed searches. At the federal spending transparency portal, for instance, Americans can browse spending by agency, contractor, legislative district, competition type, or product provided – and advanced search options allow residents to make directed searches of each broad category.⁷⁰ Missouri's website allows residents to browse spending by agency or purpose and to browse tax credits by legislative district or purpose – and residents can make directed searches for specific vendors, contracts, or tax credit recipients.⁷¹

Wisconsin's Transparency Efforts Fall Short

Wisconsin has taken the first steps to provide more information about state spending, but the state's online transparency efforts leave much to be desired. Wisconsin's website detailing state spending as part of the federal recovery plan is among the best in the nation, but its Contract Sunshine website for state contracts and its website for economic development incentives both have large gaps that prevent citizens from easily determining how their tax dollars are spent.

Wisconsin's First Steps Toward Greater Transparency

The state's Contract Sunshine and economic development transparency websites have laid the groundwork for greater openness about public spending, but major information gaps remain.

Transparency in Contracting

A website created by the state is designed to present information on major contracts that the state has signed. Many public goods and services are provided under contract by private companies. These contractors are generally subject to fewer public accountability rules, such as sunshine laws, civil servant reporting requirements, and freedom of information requests. Therefore, making information about contracts available

online is one key way to introduce greater transparency to the use of private vendors.

Creation of the Contract Sunshine website was mandated by the Legislature through the Contract Sunshine Act of 2005 to "enhance citizens' confidence in the State's procurement process."⁷² The website is also supposed to make it easier for vendors and the press to scrutinize state spending. All levels of state government—agencies, boards, commissions, councils, colleges and universities—are to provide information about each proposal circulated for bids and each contract signed if the total amount exceeds \$10,000 over two years. The Contract Sunshine website can be searched by agency, vendor, service or item provided, contract type (e.g. bid or contract renewal), and amount spent.

However, the Contract Sunshine website has fallen far short of what Wisconsinites need in order to be able to evaluate state spending, and to reap the cost-savings that other states have experienced.

- ▶ The \$10,000 reporting threshold is too high.
- ▶ The narrow focus of Contract Sunshine means that there is no easy access for Wisconsinites to see how much money government spends on rent, salaries or other non-contract expenses.

- Only a fraction of agencies who should be reporting to the website have actually done so. In March 2010, only 14 agencies had provided information, uploading data about contracts worth \$1.19 billion out of the state's total two-year budget of \$66 billion.⁷³ As of early October, 2010, the participation rate had increased so that 37 state agencies had posted some contracting information on the website.⁷⁴ While some agencies that haven't reported may not have any contracts above \$10,000, many agencies simply have not posted any material.
- The data that have been provided online are often incomplete. For some entries, the total amount paid to a vendor is blank or the date on which payment was made is missing. This missing information makes it harder for a competing vendor to offer a lower bid the next time.
- Descriptions of expenditures can be generic. For example, in the "printing services" category of expense, some entries offer additional detail, such as "Publish Wisconsin Acts in the Official State Newspaper for the 2009-11 Biennium," while others say nothing more than "printing services." The more detailed listings make it possible to compare this particular expense from year to year and evaluate whether the state is getting a good deal.
- The database is not designed to provide full details about a contract, such as the vendor's full address, exactly what services were provided, or a copy of the contract.

Not only do the large gaps in the information provided on the Contract Sunshine website make it very difficult to assess a particular con-

tract, but it is also virtually impossible to evaluate patterns of state spending.

The Government Accountability Board, which oversees the Contract Sunshine site, has been seeking to improve the site, but is struggling with limited funding and authority. The agency shifted existing staff and resources to create the site, along with the help of a vendor hired for \$20,000. The state spends \$11,000 per year for outside assistance operating the site.⁷⁵

Because the Government Accountability Board had such limited funds when creating the website and because state agencies use such a variety of computer systems, the website does not allow bulk uploading of contract data from agencies, imposing significant staff-time costs for agencies, particularly those with large numbers of contracts. Agencies are responsible for manually entering their own contracts information into the database, which consumes considerable staff time.

Adding to the problem, the Board lacks authority to force agencies to comply with the law and enter their contract data.⁷⁶ It cannot sue or levy fines on agencies that fail to provide data in the Contract Sunshine website. In the absence of stronger authority, the Board now requires a certification process by which agencies self-certify that they are in compliance or that they do not have any contracts that meet the reporting threshold.⁷⁷

Transparency in Economic Development Programs

Wisconsin's website for economic development programs suffers from as many problems as its Contract Sunshine website does.

Wisconsin offers economic development programs to help businesses expand in the state. A variety of programs make loans, grants, tax credits and tax subsidies available to businesses to upgrade equipment, turn ideas into marketable products, expand manufacturing and processing facilities, promote their products domestically and abroad, and hire more staff.⁷⁸ Through these programs, the state makes millions of dollars available annually to private companies.

However, a 2006 audit by the Legislative Audit Bureau showed that the programs could be better coordinated or even consolidated, and their effectiveness needed to be evaluated.⁷⁹ The audit found that because the state lacked a centralized system for tracking and evaluating economic development programs, citizens and elected officials had no way of knowing that⁸⁰:

- ▶ Almost one-third of economic development funds were awarded to companies in just three counties—Dane, Milwaukee, and Rock.
- ▶ More than one-fifth of economic development assistance went to projects in eight counties that weren't suffering from any economic distress.

The audit revealed other problems, too, such as the confusion and wasted administrative costs resulting from the existence of 26 separate programs that offered planning aid to businesses, and the 46 programs that targeted small businesses.

In response to the findings and recommendations presented in this audit, the legislature passed Act 125 in 2007, addressing many of the problems identified in the Legislative Audit Bureau report. The law requires better reporting of the goals and accomplishments of each

program and of each specific payment distributed to a business or other recipient. If “a recipient submits false or misleading information or fails to comply with a contract with the department,” then they can be fined or forced to pay back the money they received. The legislation required the Wisconsin Department of Commerce to issue an annual report with a narrative on each economic development program offered in the state and make the data on awards available online.

The data are available through the Department of Commerce's website.⁸¹ It enables the user to search for economic development incentives by a variety of criteria, including award year, recipient name and/or industry type, municipality or county where the recipient is located, the agency and/or program that provided the assistance, and the type of award. The search results include a brief description of what the recipient promised to do with the money, and, if applicable, how many jobs they intended to create and/or retain with the funds. There is also information on how many jobs were actually created.

However, this website leaves much to be desired.

- ▶ The site provides little information about what the recipient promised to do with its grant or subsidy. The results promised by grant recipients are difficult to understand because the description is either so brief as to be inscrutable or, when the description is more detailed, gets cut off mid-sentence in the database, seemingly because the database doesn't allow for longer entries. For example, Spaulding Clinical Research, LLC, received a \$150,000 tax credit in 2008 for “jobs; capital investment.”⁸² With such short descriptions, taxpayers can't evaluate if these were wise expenditures for the state.

- The data are incomplete. Where a company promised that a grant or subsidy would result in job creation, the number of jobs that have actually been created is missing in many cases. Even for grants or subsidies given as far back as 2007, the number of new jobs created might be listed as “in progress,” even when the grant’s reporting status is listed as “complete.”⁸³ In addition, the database is not designed to include information about the quality of those new jobs—how much they pay or what benefits they provide.
- The website is out of date. As mid-August, 2010, the most recent listings were more than a year old.⁸⁴

Federal Stimulus Funds

When Congress passed the American Recovery and Reinvestment Act (ARRA) in early 2009, President Obama promised that the funds in-

cluded in the legislation would be spent “with an unprecedented level of transparency and accountability.”⁸⁵ Part of that transparency pledge included creation of federal and state websites tracking how money is distributed. Wisconsin has created an effective website for this purpose. According to an assessment by Good Jobs First, Wisconsin is tied with Minnesota and Colorado for having the fourth-best state website in the nation for enabling the public to view how federal stimulus funds have been spent.⁸⁶

Wisconsin’s ARRA website is easier to use and conveys more information than do the state’s other spending transparency websites. The Wisconsin Office of Recovery and Reinvestment website provides information on spending by program area, by county and municipality, and compared to several indicators of economic distress, such as unemployment levels. Relatively detailed information about each type of contract is also provided, including a description of what the grant is for.

How Wisconsin Can Improve Online Transparency

The transparency websites that Wisconsin has created offer a glimpse of only a small slice of how public funds in Wisconsin are spent. Wisconsin can do better.

Thirty-two states and the federal government have embraced the standards of Transparency 2.0, upgrading their spending transparency websites, making them comprehensive, one-stop, and one-click searchable. Many of these states report already reaping the benefits of this greater transparency, saving millions of dollars and bolstering the confidence of residents and businesses.

Especially in the midst of a budget crisis, Wisconsin should be doing all it can to ensure that residents have easy access to information about how the state is spending its money. Detailed spending information is important because it allows residents and watchdog groups to monitor spending and hold government officials accountable. It would allow the state to identify costs savings across agencies and for a variety of expenses. Furthermore, if all spending information were available online in one centralized location, the state would be better able to ensure that recipients of economic development funds deliver on their promises to create jobs and potentially to recoup funds from those that fall short.

Wisconsin should create an integrated website with all state spending and subsidy information. Providing a cutting-edge comprehensive transparency website for Wisconsin will help restore public trust in government and save the state money.

Wisconsin should create a one-stop website.

Requiring individuals to go to multiple websites to view government accountability information decreases their power as external monitors. The state should create a single transparency website that allows citizens, legislators, watchdog groups, and vendors to track all spending, subsidies, grants and tax credits.

Wisconsin should make its website comprehensive.

- The website should include all spending information. The current Contract Sunshine website has a \$10,000 reporting threshold and contains only contracted spending. Wisconsin should eliminate the reporting threshold, and should include all types of spending: salaries, travel, rent, and other non-contracted expenses in addition to contracted spending.
- The site should include bids that were received but rejected.

- Wisconsin should provide more data about accepted bids, including a complete copy of the contract and information on any subcontracting that might occur.
- All agencies should be required to post their expenditures on the state's transparency website, and should be subject to enforcement action if they fail to comply.
- Information about the purpose of spending and subsidies needs to be more detailed. The website should provide a brief description of the service or product purchased, or an explanation of what a grant recipient has promised to achieve with public funds.
- When grants, subsidies or tax credits are provided to a private company for job creation, Wisconsin's transparency website should include information not only on whether those jobs were indeed created, but also the wage and fringe benefits of the jobs.

- Data on all spending should be updated frequently, at least every two weeks.

Wisconsin should reclaim subsidies from companies that do not live up to their promises. If a company fails to report how many jobs it created with public funds or if it falls short on its job-creation promise, the state should recapture a proportional amount of the subsidy, grant, or tax credit.

Wisconsin should design a fully searchable website. Wisconsin's Contract Sunshine and economic development subsidy websites are relatively user-friendly. Web visitors can browse information by broad, common-sense categories or make directed keyword and field searches. Nonetheless, the addition of more categories, including legislative district, would be an improvement.

Appendix:

States With Transparency Websites

Contract or Detailed Summary Information Available?									Authorizing Law	Website Address
Searchable by Activity?				Past Contracts Available? (Prior to FY09)						
Searchable by Contractor?					Tax Subsidies Included?					
Checkbook-Level Website (lets you see individual government transactions)?				Economic Incentives Included?						
State										
Alabama	Y	Y	Y	Y	Y	N	Y	Executive Order signed February 2009; SB204 signed May 2009 codified EO	open.alabama.gov	
Alaska	Y	N	N	N	Y	N	Y	Cooperation of Gov. Sarah Palin and the Department of Administration	fin.admin.state.ak.us/dof/checkbook_online/index.jsp	
Arizona	N*	Y	Y	Y	N*	N	N	Directive of the State Treasurer; new website will go online in January 2011, run by Department of Administration	www.azcheckbook.com; procure.az.gov	
Arkansas	N	N	N	N	N	N	N		No transparency website	
California	Y	Y	N	N	Y	N	N	California Executive Order, April 2009	www.reportingtransparency.ca.gov	
Colorado	Y	Y	Y	Y	N	N	Y	Colorado Executive Order April 2, 2009; HB 1288 signed June 2009 codified EO	tops.state.co.us	
Connecticut	N*	Y	Y	N	Y	N	N	HB5163, requiring establishment of a searchable online database for state expenditures, including state contracts and grants, passed on May 3, 2010.	Website is under development.	
Delaware	Y	Y	Y	N	N	N	Y	Created through the cooperation of several agencies per Gov. Markell's instructions; HB 119 signed in August 2009	checkbook.delaware.gov	
Florida	Y	Y	N	Y	Y	N	Y	Chief financial office and Gov. Crist launched website in March 2009; SB 1796 signed in May 2009 codified website	myfloridacfo.com/transparency	
Georgia	Y	Y	Y	N	N	N	N	SB 300, signed May 12, 2008	open.georgia.gov	
Hawaii	Y	Y	Y	Y	Y	N	Y	HB 122, became law without signature May 1, 2007	hawaii.gov/spo2	
Idaho	N	N	N	N	N	N	N		No transparency website	
Illinois	Y	Y	Y	N	N	Y	Y	HB 35, signed in August 2009; PA 93-552, signed in August 2003	accountability.illinois.gov; ilcorpacct.com/corpacct/	
Indiana	N*	N*	N*	N*	N*	N	N	State auditor launched website in August 2010.	www.in.gov/itp/	
Iowa	N	N	N	N	N	N	N		No transparency website	
Kansas	Y	Y	Y	N	Y	N	Y	First authorized by FY 2008 appropriations bill	kansas.gov/kanview	
Kentucky	Y	Y	Y	Y	Y	Y	Y	Executive Order 2008-508, issued June 6, 2008	opendoor.ky.gov	
Louisiana	Y	Y	Y	Y	N	Y	Y	Executive Order No. BJ 2008-2, issued January 15, 2008; SB 37	wwwprd.doa.louisiana.gov/laTrac/portal.cfm	
Maine	N	N	N	N	N	N	N		No transparency website	
Maryland	Y	Y	N	N	Y	Y	Y	HB 358, signed May 22, 2008	spending.dbm.maryland.gov	
Massachusetts	N*	N	N	N	N	N	N		Note: State recently passed legislation to establish a budget transparency website.	
Michigan	N	N	N	N	N	N	N		No transparency website	

* Only active contracts.

* Website is in development.

Contract or Detailed Summary Information Available?											
Searchable by Activity?					Past Contracts Available? (Prior to FY09)						
Searchable by Contractor?					Tax Subsidies Included?						
Checkbook-Level Website (lets you see individual government transactions)?					Economic Incentives Included?						
State	Authorizing Law									Website Address	
Minnesota	Y	Y	Y	N	Y	Y	Y	Y	Y	HB 376, signed May 4, 200	www.mmb.state.mn.us/tap
Mississippi	Y	Y	Y	Y	N	N	N	N	N	HB 101, signed either April 14, 2008 or in April 2008	merlin.state.ms.us
Missouri	Y	Y	Y	N	Y	Y	Y	Y	Y	Executive Order 07-24, issued July 11, 2007	mapyourtaxes.mo.gov/MAP/portal
Montana	N	N	N	N	N	N	N	N	N		No transparency website
Nebraska	Y	Y	N	N	Y	N	Y	Y	Y	Directive of the State Treasurer; SB 18 signed in May 2009	nebraskaspending.com
Nevada	Y	Y	Y	Y	Y	N	Y	Y	Y	Executive Order issued March 18, 2008	open.nv.gov
New Hampshire	Y	Y	Y	Y	N	N	N	N	N	Initiative of Gov. Lynch	http://www.nh.gov/transparency/index.htm
New Jersey	N	Y	Y	N	Y	N	Y	N	N	Created by Governor	www.nj.gov/transparency
New Mexico	Y	Y	Y	N	N	N	N	Y	Y	HB 546, signed April 6, 2009	contracts.gsd.state.nm.us
New York	Y	Y	Y	N	Y	N	Y	Y	Y	Directive of the Attorney General	www.openbooknewyork.com
North Carolina	Y	Y	Y	N	N	N	N	Y	Y	Executive Order No. 4 issued January 12, 2009	www.ncopenbook.gov
North Dakota	N*	N	N	N	N	N	N	N	N	HB 1377, later amended into SB 2018, signed into law May 2009	To be operational June 30, 2011
Ohio	Y	Y	Y	Y	Y	Y	Y	Y	Y	HB 420, signed in December 2008.	transparency.ohio.gov
Oklahoma	Y	Y	N	N	N	Y	Y	Y	Y	SB 1, signed June 5, 2007	www.ok.gov/okaa
Oregon	Y	N	N	N	Y	Y	Y	Y	Y	HB 2500, signed July 28, 2009	www.oregon.gov/transparency
Pennsylvania	Y	Y	Y	Y	Y	N	Y	Y	Y	Act 3 of 2008, signed February 14, 2008	contracts.patresury.org/search.aspx
Rhode Island	Y	Y	Y	N	Y	N	Y	Y	Y	Administrative Order, February 2009	ri.gov/opengovernment
South Carolina	Y	Y	N	N	Y	N	N	N	N	Executive Order 2007-14, issued August 30, 2007	www.cg.sc.gov/agencytransparency
South Dakota	Y	Y	N	Y	N	N	Y	Y	Y	Created by the Office of Finance and Management per Gov. Round's instructions	open.sd.gov
Tennessee	Y	N	N	N	Y	N	Y	Y	Y	Created by the Department of Finance, per Gov. Bredesen's instructions	tn.gov/opengov
Texas	Y	Y	Y	N	Y	N	Y	Y	Y	HB 3430, signed June 15, 2007	texastransparency.org/index.php
Utah	Y	Y	Y	Y	N	N	Y	Y	Y	SB 38, signed March 14, 2008	utah.gov/transparency
Vermont	N	N	N	N	N	N	N	N	N		No transparency website
Virginia	Y	Y	Y	N	Y	N	Y	Y	Y	SB 936, signed March 30, 2009	datapoint.apa.virginia.gov
Washington	N	N	Y	Y	Y	N	N	N	N	SB 6818, signed April 1, 2008	fiscal.wa.gov
West Virginia	N	N	N	N	N	N	N	N	N		No transparency website
Wisconsin	N	Y	Y	N	N	N	Y	Y	Y	Wisconsin Act 410, signed 2005; Wisconsin Act 125, signed March, 2008	http://ethics.state.wi.us/contractsunshine/contractsunshineindex.html; http://www.commerce.state.wi.us/BD/BD-Act125.html
Wyoming	Y	Y	N	N	N	N	Y	Y	Y	HB 144, signed March 2009	www.wyoming.gov/transparency.html

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