

# Exploring the Determinants of Transparency of Slovak Municipalities

*Emília Sičáková-Beblavá, Martin Kollárik, Matúš Sloboda*

## Abstract

This paper focuses on the transparency of Slovak municipalities. It identifies the main trends in the transparency of the 100 largest Slovak municipalities between 2010 and 2014. It shows that there are different degrees of transparency in Slovak municipalities, and it applies regressions to explore correlates and identify the main factors behind this state. This research is descriptive and explanatory and adds to literature by examining political, structural factors related to the political supply of the transparency of the municipalities and the convergence effect. The regression analysis identifies the convergence effect, according to which the transparency of municipalities improves inversely to their initial score. It also finds a negative incumbency effect that indicates lower improvement for incumbent mayors than for new ones. The size of a municipality is also one of the factors that determine the transparency level of that municipality. This relationship is positive – greater size of a municipality increases the level of its transparency.

## Keywords

transparency, municipality, incumbency, convergence

## Introduction

The concept of transparency has been one of the main issues discussed within good governance for the last 20 years, and therefore it attracts scholarly interest. The implications of transparency, as well as factors that trigger transparency, are intensively studied. The attention to the concept of transparency seems to increase due to the spread of the Internet; hence, this paper focuses particularly on Internet-enabled transparency.

Within this paper we look at the level of transparency of Slovak municipalities and identify the main trends in this area as well as exploring factors influencing the state in 2014. The purpose of this paper is to add to theoretical literature by examining factors that affect the e-transparency at the local level in the 100 largest Slovak municipalities. More specifically, this study tests nine hypotheses on the convergence effect, political factors, such as incumbency, partisanship, close-run, and structural factors, such as educational attainment, population, unemployment. As a structural factor, the study also tests hypotheses on Internet usage, the premise that increased Internet access leads to a higher level of government transparency. In other words, the paper, within its limitations, answers the question: what drives the transparency of Slovak municipalities?

The paper consists of four parts. The first part provides a theoretical embedding of the concept of transparency that is often related to the access to information and can be defined as “the deliberate attempt to make available all legally releasable information – whether positive or negative in nature – in a manner that is accurate, timely, balanced and unequivocal for the purpose of enhancing the reasoning ability of publics and holding organizations accountable for their actions, policies and practices” (Rawlings 2009). The second part looks at the transparency development in the Slovak municipalities, mainly from a legal perspective. Then the research questions and methodology are discussed. We apply a quantitative approach and use linear-regression analysis to test the impact of the selected factors. After clarifying the methodology, the paper continues with the presentation of the findings and a short discussion.

## 1. On transparency

---

### 1.1 Defining *transparency*, its typology and implications

Here the paper provides the definition of the concept of transparency and its types as defined in literature. It also looks at its implications as defined by research.

There are several approaches to the **conceptualization of transparency**. Some definitions are descriptive, others normative. A common denominator of many of those definitions is a belief in *information* as a sine qua non of transparency (Rawlings 2009), as shown, for example, in Webster’s dictionary, where *transparency* is something *obvious, readily understandable, clear, candid and/or lucid*.

In modern society, interlinked concepts related to *transparency* and *governance* have been defined: public-sector transparency, government transparency or organizational transparency. Here transparency is thus perceived as an essential dimension of rationality, progress and good governance (Florini 2007), and “as a conduct of public affairs in the open or otherwise subject to public scrutiny” (Birkinshaw 2006). Piotrowski and Van Ryzin (2007) stress the role of transparency

in finding out what is going on inside government, and Strathern (2000) emphasizes the proposition that “if procedures and methods are open to scrutiny, then the organization is open to critique and ultimately to improvement.” Prat (2006) stresses the control aspects of transparency in organizations using principal – agent model. Here transparency is the instrument in the hands of principal who use it to make sure that the agent is acting in line with principal through delegation of power (Prat, 2006). Within the given model transparency is an instrument in the hands of the principal, who can use it to make sure that the agent – acting on the behalf of the principal via delegation of the power – does not promote their own interests instead of those of the principal. When information asymmetry is to the agent’s advantage, this may lead to governance abuse and failures. Such problems are believed to be remedied by transparency (Bowles et al. 2014).

Some family resemblance concepts are related to transparency as well – such as *openness, insights or clarity* (Oliver 2004). Links between transparency, openness and information are, however, often vague and unclear. One way of explaining the relations is provided by Christensen (2015), when he states that organizational openness may be a precondition for transparency, and information accessibility is seen as precondition for openness and transparency (Christensen – Cornelissen, 2015).

As for **the typology of transparency** in the public sector, as indicated in its definitions above, for example Meijer (2009) discusses three types: a premodern, modern and post-modern perspective of transparency shown in the following table.

**Table 1**  
Society, government and transparency from three perspectives

	<b>Premodern</b>	<b>Modern</b>	<b>Postmodern</b>
<b>Society</b>	Union of time and space	Time-space distanciation	Decoupling time and space
<b>Government</b>	Personalized government	Centralized government	Fragmented government
<b>Transparency</b>	Unmediated transparency and reality	Computer-mediated transparency reflects reality	Computer mediated transparency is a separate reality

Source: Meijer (2009)

It is characteristic of modern forms of transparency that they are generally mediated. According to Hood (2006) they differ from direct face-to-face transparency in traditional town meetings. They have been mediated through mass media for some time and a new medium such as the Internet. E-transparency is a type of mediated transparency. Bannister and Connolly (2011) discuss e-transparency and divide it as follows: data transparency, process transparency and decision-making transparency, as shown in Table 2.

**Table 2**  
Types of transparency and principal types of questions addressed

	<b>What?</b>	<b>Who?</b>	<b>Where?</b>	<b>When?</b>	<b>How?</b>	<b>Why?</b>
<i>Data</i>	X	X	X	X		
<i>Process</i>			X	X	X	
<i>Decision</i>					X	X

Source: Bannister and Connolly (2011)

The Internet enables citizens to observe how their government is performing and what is going on in their municipality. Magretts (2011) calls it Internet-enabled transparency. Free access to all documentation of government and policy-making provides an open arena for interactive government-citizen relationships. Moon (2002) adds that the Internet and the delivery of government services through IT applications provides a room for more efficient and cooperative interactions and also for more efficient transaction activities. Thus computer-mediated transparency is “the ability to look clearly through the windows of institution through the use of computerized systems” (Meijer 2009; Grimmeliikhuijsen and Welch 2012). Grimmeliikhuijsen and Welch (2012) stress that transparency incorporates several elements, such as inward observability, active disclosure and external accessibility. Information and communication technologies and the spread of the Internet greatly facilitate all mentioned elements because due to technologies, information can be published and obtained at relatively low costs (Curtin and Meijer 2006). Naturally, the use of e-government tools by citizens depends on Internet penetration in the country. The Internet penetration increases over time and currently, according to Eurostat (2015), 79 percent of Slovak households have Internet access, while the average level of Internet access in EU is 83 percent.

Schnackenberg and Tomlinson (2014) also show that transparency is not a unidimensional construct, and they discuss its three dimensions: information disclosure, clarity and accuracy. *Disclosure of information* is defined as the perception that relevant information is received in a timely manner (Williams 2008). That, according to Schnackenberg and Tomlinson (2014), implies that information must be openly shared for it to be considered transparent. As for *clarity*, it is defined as the perceived level of lucidity and comprehensibility of information received from the sender. Winkler (2000, cited in Schnackenberg and Tomlinson 2014) stresses that an organization must present information more clearly to be considered transparent. The third dimension, *accuracy*, defined as the perception that information is correct to the extent possible given the relationship between sender and receiver (Schnackenberg and Tomlinson 2014).

Why do scholars research transparency, and why do many public-policy makers propose transparency? From a historical perspective the devotion to transpar-

ency has ancient roots (Hood 2006). The kinds of transparency that shape social life today have been related to developments in the West since the Enlightenment, among others with the growing emphasis on visibility and observation as the foundations for knowledge and truth. It is thus assumed that transparency can effectively steer individual and collective behavior towards desirable objectives, which includes holding elected or appointed public officers accountable and making processes more efficient (Hansen et al. 2015, Adsera et al. 2003). Thus is it understood in many ways, one being the means to some desirable social end, i.e. public accountability. More information may facilitate *access* to truth and thus generate *knowledge*, *insights* and *clarity* on the part of the observer (Oliver 2004), and expected outcomes range from increased visibility and efficiency to accountability, authenticity, participation, involvement, empowerment, emancipation and trust (Hansen et al. 2015). As for accountability, it has many dimensions (e.g. Radin 2002): it can focus on agency leaders, administrative performance and professional relationships. Thus, according to Oliver (2004), in the long run transparency will bring about more democratic and more affluent societies. They have the potential to constitute social reality by making certain aspects of reality visible and turning the latter into comparable objects of knowledge (Hansen et al. 2015).

The issue of governance and transparency is also discussed in the literature. Islam (2003) shows that countries with better information also govern better, and she uses two indicators: one is an index based on the existence of freedom of information law and the second is called “transparency” index, which measures the frequency with which economic data are published in countries around the world (Islam 2003).

## 1.2 Municipal transparency, its measurement and its determinants

Municipalities are the closest public bodies for citizens. They are close in terms of physical distance and usually also in terms of issues they deal with. The citizens’ participation in decision-making is therefore expected to take place on the local level as well as the “ability to find out what is going on inside the government” (Piotrowski and Van Ryzin 2007). However, the precondition for participation to happen is transparency – on both the central government level and the municipality level. In order to better understand transparency on the local level, especially its forms and determinants, many organizations and scholars have applied instruments to **measure transparency**, and there are attempts to measure the determinants of the demand for transparency on the local level (Piotrowski – Ryzin, 2007).

One of the examples is measuring transparency by comparing the freedom of information legislation through the experts’ evaluations. The studies that apply this

approach differ in the used indicators<sup>1</sup> for assessing laws and transparency. The example is the comparison of the transparency of budgetary processes defined by the legislation (International Budget Partnership 2015). Thus, there is a growing body of literature focusing on freedom of information (e.g. Piotrowski, 2010 and government information practices (e.g. Banisar 2004).

A similar approach in measuring transparency is conducting the benchmarking of government bodies or regions in terms of their e-government performance (Beynon-Davies 2007). Competitive benchmarking of the electronic agenda is done on a number of levels within the UK and Europe generally (Beynon-Davies 2007). As Beynon-Davies states, two types of indicators have been used: the percentage of basic public services online and the use of online public services by the public for information purposes or submission of the forms. Several studies evaluate the performance and characteristics of e-government initiatives. For example Pina et al. (2010) conducted an empirical evaluation of the EU local government web sites. They looked at the following dimensions: transparency, interactivity, usability and web maturity (Pina et al. 2010). Similarly, Moon (2002) conducted benchmarking and compared the programs and outcomes of e-government in US municipalities. Chadwick and May (2003) evaluated US, EU and British government web sites. Norris and Moon (2005) conducted a longitudinal analysis of US municipalities – their websites, citizens' perception of the impact of e-government and barriers to adoption. Scott (2006) evaluated to what extent municipalities' websites favor a higher participation in democratic processes in 100 US cities. There have also been attempts to measure the transparency and openness of the Croatian municipalities through an evaluation of the websites of 16 Croatian cities by constructing a Transparency and Openness Index (Mussa et al. 2015).

Several other authors examined variables that influence the level of Internet-enabled transparency. In Europe, for example Pina et al. (2007) looked at the effects of e-government on transparency, openness and accountability in 15 EU countries. This paper compared the development and sophistication of 318 government websites at the sub-national level and tested the impact of contextual and organizational factors. They assessed the level of e-government development based on four dimensions: transparency, interactivity, usability and website maturity (Pina et al. 2007). They also examined 6 contextual factors/variables, such as independent administration styles, size of each city or use of the Internet. As for the public-administration styles, the research in the implementation of ICTs for the development of e-government initiatives does not identify clear borders. Population shows strong significance and positive sign in three models: thus the size of the city seems to encourage the development of e-government. Lowatcharin and Menifield (2015) assessed the impact of geographic, demographic, socioeconomic and institutional

---

1 In this regard Vishwanath and Kaufmann (1999) indicated that studies that try to measure transparency have used proxies such as "weak rule of law" and "corruption" that are related to weak transparency but do not fully reflect it.

factors on governmental transparency in US counties. Their findings show that total land area, population density, percentage of minority population, educational attainment and form of government are statistically associated with a higher level of Internet-enabled transparency.

### 1.3 Municipal transparency in the Slovak context

The current three-tier administrative system in Slovakia was established after the reform in 2001. The regional level is divided into eight counties (*kraje*), and their main competences are health care, high-school education, road administration, preparation and approval of the county's budget, etc. (Law on Self-government of Higher Territorial Units). Counties also collect car taxes and may impose fees to ensure its original competences.

There are 2927 local units within the 8 counties. Local units may have different labels depending mainly on their size. The Municipalities Act recognizes *municipalities* and special types of municipalities – *towns*. The Municipalities Act defines “the town” as an economic, administrative, cultural or tourist center that is an important transport hub, it has an urban character, and the number of inhabitants exceeds five thousand<sup>2</sup> (Municipalities Act). There are 138 towns in Slovakia, and 2 of them have a special position due to their importance in Slovakia – Bratislava as the capital city of Slovakia and Košice as the biggest town in the Eastern part of Slovakia.<sup>3</sup> The rest of the local units are municipalities, which are relatively small in size. There is a great difference in the size and population of the Slovak local units, and it is a highly fragmented system from this perspective. According to Swianiewicz (2003), the average size of one local unit in Slovakia is only 17 square kilometers with 1,700 inhabitants. The most populated local unit is the capital city with almost half a million inhabitants. On the other side, there are local units with only 10 or 15 people.

In relation to their rights, it is important to mention that these local units may impose fees for using areas or services (parking, waste) and also collect property tax. The main part of their budget comes from the share of the personal income tax centrally distributed from the Slovak Ministry of Finance. The local governments currently deal with about 14 percent of public revenues (Ministry of Finance in Slovakia 2016). They perform tasks that are transferred central-state functions as well as self-governing functions. Among the competencies, there are, for example, primary-school and pre-school education, road administration, waste management, preparation and approval of the budget, etc. (The Municipalities Act).

As for the governing structure these are self-governing bodies where the county councilors, chairmen as well as mayors and municipal councils are elected

2 There are several cities with less than five thousand inhabitants in Slovakia. The Municipalities Act recognizes the exception if this is justified by the fulfillment of the other conditions.

3 Act no. 377/1990 on the Capital city of Slovakia Bratislava and Act no. 401/1990 on the City of Košice.

every four years. Both counties and municipalities have a high level of fiscal and political decentralization. According to one of the key persons of fiscal decentralization in Slovakia, Nižňanský (2005), although the process of decentralization of competences began in 2001, the process of fiscal decentralization came into force in 2004 with its implementation in 2005. Counties as well as local units have original competences and shared competences. Original competences are exclusive competences, such as own budget, road administration, public order, local taxes and fees, investments and business activities. Shared competences are financed from state-budget transfers. This is, for instance, health care, education, elderly care or tourism.

The access to information of the Slovak public sector is guaranteed by the Slovak Constitution adopted in 1993. The Slovak Act on Free Access to Information was legislated later, in 2000 (Láštík 2008), and amended several times. Between 2010 and 2014 the given Act was amended 6 times.<sup>4</sup> As for the provision<sup>5</sup> dealing with the type of data that have to be compulsorily published within the period of 2010 till 2014 this provision was amended only once (in 2010 with enforcement since January 2011) and it concerned the compulsory publishing of the contracts and invoices.

This Act regulates the subjects that are compulsory to provide information as well as procedures related to it. The Act allows for any person or organization to receive, within 10 working days, information held by a state agency, local government or private organization that makes public decisions. In cases where institutions fail to respond to requests, those seeking information can appeal to a higher agency or demand a review in court. Fines can be applied where non-compliance is proven. The 2010 amendment of the Act (valid since 1 January 2011) even requires public institutions to actively disclose all contracts, invoices and financial transactions relating to the public on the Internet. The Slovak Act on the Free Access to Information is considered to be one of the most progressive in Europe without bigger implementation problems (Transparency International 2012).

As already stated, the Slovak local governments are public bodies that are obliged to provide publicly available information. The access to information of the Slovak local governments is also regulated by other legislation: the Public Procurement Act, the Budgetary Act, the Administrative Act and the Municipalities Act. For example the Public Procurement Act explicitly defines what types of information related to the procurement process have to be actively published, e.g. the procurement plan, the call for the procurement, the evaluation of the procurement, the contract etc. In addition to what the legislation requires local governments to

---

4 The following amendments were adopted in the given period: Act. no. 145/2010 Coll., Act no. 546/2010 Coll. Act no. 204/2011 Coll., Act no. 220/2011 Coll., Act no. 382/2011 Coll., Act no. 341/2012 Coll.

5 Par. 5.



actively publish on their web pages or on publicly available spaces at magistrates, each local government is free to develop its policy what additional information is to be actively provided to the public.

#### 1.4 Research questions and transparency hypotheses

Our research questions can be divided into three groups. While the first group concerns general trends in the development of municipal transparency and the relationship between recent and previous results, the second set of research questions relates to political factors and their impact on the change of transparency levels in municipalities. The third group is devoted to analyzing the influence of structural factors on the transparency levels of Slovak municipalities.

As mentioned above, **first we focus on the identification of the main trends** in the development of municipal transparency during the four-year period (2010–2014). Since most of the indicators in our datasets relate to e-transparency, we expect that with more legal demands on municipal websites and an increasing level of Internet users in Slovakia (Eurostat), the overall state of transparency will be higher in 2014. Then, the relationship between the change in transparency since 2010 (data from 2014) and the level of transparency in 2010 is explored. We look at the transparency and test whether the level of transparency of Slovak local governments converges or diverges over time (since 2010 till 2014). In other words, whether is there path dependency or convergence in the transparency of the Slovak local governments. We expect a convergence effect due to the competition effect at the local government level and due to the low-hanging-fruit effect (as it is easier to pursue transparency standards, which are relatively easily to achieve).

*Hypothesis 1: The level of municipal transparency increases over time.*

*Hypothesis 2: Municipalities with a lower initial level of transparency tend to increase their level of transparency more over time.*

**The second section of our analysis explores three political factors** in relation to the change in the level of municipal transparency since 2010 till 2014.

McNeal et al. (2003) claim that **partisanship** has an influence on the implementation of e-government services and therefore e-transparency as well. Since independent candidates do not have the possibility to build trust based on their partisan affiliation, we assume that their incentives to use transparency as a powerful tool to generate trust, as indicated for example by Rothstein (2005), are higher.

*Hypothesis 3: Municipalities with independent mayors tend to increase their level of transparency more than those with partisan mayors.*

**Political competitiveness** in a municipality is also one of the factors that can influence the development of municipal transparency. Narrow competition in previous

mayoral elections gives more incentives for the incumbent to use transparency as a political instrument to attract more votes in the next elections. Again, there are various studies pointing out that transparency may also be an important political tool. Welch and Hinnant (2002) highlight the positive relationship between transparency and political trust that is essential for electoral success. Likewise, Norman et al. (2010) remark that transparency is valuable not only for the public but also for leaders themselves – the leaders' transparency influences the perceived trust and the evaluation of the leaders' efficiency among the followers, maybe because open communication and communication transparency have historically been viewed as essential ingredients in effective organizations (Grosse 2002).

*Hypothesis 4: Municipalities with narrower electoral competition tend to increase their level of transparency more.*

Based on the same understanding of transparency as a political instrument, the effect of **incumbency** should be inverse. Building on previous research of Sloboda (2015), we assume that mayors holding the office for (at least) a second election term have less incentive to raise the level of transparency in their municipalities. This may be caused by other benefits of the incumbency; for example, Gordon and Landa (2009) claim that the incumbency advantage consists of several direct and indirect benefits. One of the most significant direct benefits is less costly campaigning due to the utilization of the officeholder's staff during election campaign and easier access to media. The indirect benefits lie in the power of the incumbent's office itself. The office opens the window of opportunities to build and maintain relationships and agreements with influential groups and/or individuals that increase the visibility of the candidate for the electorate. Cox and Katz (1996) point out that the quality of the incumbent candidate is easier to evaluate due to the recognizability of the candidate's name, the support of the political party, the ability to accumulate resources for the campaign and the ability to solve problems and cooperate with leaders. As for Slovak municipalities, the advantage of the incumbency in elections proves to be accurate – incumbents were almost seven times more successful than non-incumbents in 2010 elections (Sloboda 2014). In this paper we test whether Sloboda's finding of a negative relationship between incumbency and performance in transparency is valid while using the new datasets.

*Hypothesis 5: Municipalities with incumbent mayors tend to increase their level of transparency less.*

**The third group of research questions focuses on structural factors** and their explanatory power in relation to the level of transparency of Slovak municipalities.

The greater **size of the municipalities** is usually connected with stronger media and civil society and therefore higher pressure on the politicians. This is why we expect a positive relationship between the size and the level of transparency of the

municipalities. Our hypothesis is also supported by previous research; for example, Pina et al. (2007) found out that the development of e-government consisting of four dimensions – transparency, interactivity, usability and website maturity – correlates significantly with the size of the city when looking at the 318 government websites at the sub-national level in 15 EU countries.

*Hypothesis 6: Municipalities with a larger population are likely to be more transparent.*

The same line of argumentation can be applied for the expected effect of the higher **level of education** on the transparency level. We expect that more educated citizens create higher pressure on politicians to adopt transparent policies. Khagram et al. (2013) support this by remarking that “the spread of education and the expansion of middle classes may give rise to pressures for transparency, as better-off citizens come to desire greater quality and efficiency in the provision of public goods and gain the resources to express that interest politically.”

*Hypothesis 7: Municipalities with a higher level of education of their inhabitants are likely to be more transparent.*

We also look into the effect of the **level of unemployment** on the municipal transparency as one of the typical economic factors. Drawing on Inglehart's famous theory of post-material values, the assumption is that the demand for transparency should be higher in municipalities where material needs of citizens are more satisfied. This supposition is based on Inglehart's (1985) scarcity hypothesis, which should be applicable for short-term changes, too. According to this hypothesis, periods of prosperity lead to an increase in the importance of post-material values, while periods of scarcity lead to materialism. We therefore assume a negative correlation between unemployment and municipal transparency.

*Hypothesis 8: Municipalities with a higher level of unemployment are likely to be less transparent.*

The expected effect of the rate of regular **Internet usage** in the municipality is quite self-evident. Since, as will be explained later, most of the transparency indicators are based on e-transparency, we hypothesize a positive correlation between these two variables. The positive relationship between increased Internet access and the level of government transparency, but in this case of the US county level, was also found by Lowatcharin and Menifield (2015).

*Hypothesis 9: Municipalities with a higher level of Internet users are likely to be more transparent.*

**Table 3**  
Variables and expected relationships

<b>Independent Variable</b>	<b>Dependent Variable</b>	<b>Expected relationship</b>
<i>Level of transparency in 2010</i>	Change in transparency level (2010–2014)	Negative
<i>Partisanship</i>	Change in transparency level (2010–2014)	Negative
<i>Political competitiveness</i>	Change in transparency level (2010–2014)	Positive
<i>Incumbency</i>	Change in transparency level (2010–2014)	Negative
<i>Size (population)</i>	Level of transparency (2014)	Positive
<i>Level of education</i>	Level of transparency (2014)	Positive
<i>Level of unemployment</i>	Level of transparency (2014)	Negative
<i>Internet usage</i>	Level of transparency (2014)	Positive

## 2. Material and methods

### 2.1 Datasets for dependent variables

The research draws on the data collected by the non-governmental organization Transparency International Slovakia (TIS). TIS develops rankings of transparency of the 100 largest Slovak municipalities<sup>6</sup> (based on their population) every alternate year since 2010. Hence, three such rankings have been created so far. The sample of our research is therefore determined by the sample of the ranking. It is necessary to remark that the 100 largest municipalities in Slovakia range from small towns with just slightly more than 8,000 inhabitants to the 10 largest Slovak cities with populations ranging from 50,000 to more than 400,000. Since the sample of the ranking is based solely on the size, one can find not only cities/towns in the sample, but also city districts (in the case of Bratislava and Košice) and two villages.

As indicated in Table 3, we work with two different dependent variables depending on the group of factors whose impact we test – the level of transparency and the change in the transparency level over time. For the former, we use the dataset from 2014, as this is the most recent evaluation created by TIS. The latter is measured as the difference between the scores of the municipalities in datasets from

<sup>6</sup> Transparency International Slovakia. “Open Local Government: Ranking of Transparency in 100 Largest Slovak Cities.” Available at <http://mesta2014.transparency.sk/en/sets/mesta-2014/>.

2010 and 2014. This period is convenient for testing the impact of political factors, since it constitutes almost the whole electoral term of the municipal bodies.

As the methodology of the TIS ranking in 2014 has slightly changed, compared to the methodology used in 2010, for purposes of this research, the scores in the 2010 ranking were recalculated using the 2014 scoring system. Therefore, only the indicators used in both of the rankings were selected to create comparable datasets.<sup>7</sup> The second change in ranking methodology relates to the fact that although the title of the ranking is “ranking of transparency”, some indicators are connected to other concepts, mainly effective management of the public resources and public ethics.

Thus, out of more than one hundred indicators originally used by TIS, our adapted ranking is based on 65 indicators. Most of them (55) concern e-transparency – a form of mediated transparency already discussed in the theoretical section and a key component of e-government defined by Curtin et al. (2003) as “... the use of any and all forms of information and communications technology (ICT) by governments and their agents to enhance operations, the delivery of public information and services, citizen engagement and public participation, and the very process of the governance.” In this case, the indicators look at the online presence of various documents and information relevant not only for an informed assessment of the municipal administration but also for the possibility of public participation in municipal decision-making processes. These include documents such as materials for municipal parliamentary sessions, the Chief Comptroller’s reports, minutes from parliamentary, committee and council sessions, online forums for complaints and inquiries of the public, results of open-competition processes of a municipality’s asset sale, annual budgets and their analyses, documents informing about the allocation of the grants etc. The evaluation examines the transparency and openness of processes and mechanisms in several municipal policy areas, e.g. budgeting, grants policy, public procurement and so on.

The data for the rest of the selected indicators were gathered through Freedom of Information Act (211/2000) requests solicited by TIS. They focus on unmediated forms of transparency – e.g. whether the sessions of the municipal bodies are open to public or test the readiness of the municipalities to provide the requested information. Therefore, it is possible to state that the ranking provides an overview of both computer-mediated transparency and unmediated transparency. We will further refer to this as “transparency”.

---

7 “Disclosing of contract” was evaluated in 2014 as well as in the 2010 TIS ranking; however, different methodologies were used in the given evaluations. In 2010 TIS evaluated the publishing of contracts, but in 2014 it evaluated the quality of the publishing. In order to keep the TIS rankings from 2010 and 2014 comparable, for the purpose of this paper, we excluded “disclosing of contract” from the transparency ranking.

To clarify the results of the municipalities, the score of 100 percent would mean that all mentioned documents are published on the municipal website and the municipal policies regarding the unmediated form of transparency are all set in a transparent and open way. It is also necessary to note that the weight of particular indicators is based on their relative importance, thus the municipalities receive different points of score for fulfilling different indicators.

## 2.2 Methods and operationalization of independent variables

As for testing the impact of given independent variables, we conducted eight separate linear-regression analyses. The first one tested the convergence effect – the effect of the state of municipal transparency in 2010 (independent variable) on the change of the score between 2010 and 2014.

Political factors were represented by three independent variables that were tested against the change of the municipal transparency score between 2010 and 2014. Regarding **partisanship**, we divided the mayors into two groups based on official information stated on ballot papers from the 2010 local elections – mayors who run as partisan candidates and mayors who run as independents. We chose to use this simple division due to technical difficulties in assigning the “true” party affiliation within the electoral system of Slovak local governments, where candidates can be supported by a single political party, a coalition of parties (while they do not need to be members of any of them), or they can run as independents. As there is an increasing number of mayors that run as independent candidates in municipal elections (Statistical Office) this simplified division certainly has its relevance. **Political competitiveness** as the second factor was operationalized as a percentage difference in the electoral result in the 2010 elections between the successful candidate and the runner-up. We chose this measurement over counting the number of candidates because the latter does not indicate whether the winning candidate had any real competition and therefore may incline to use the transparency agenda as a political tool to maintain his place in office for the next term. The last of the political variables, **incumbency**, was binary – the mayor might be an incumbent or a newcomer. We did not take into account the number of the terms served in our analysis.

We also tested the effect of four structural factors on municipal transparency, namely the size of the municipalities, the level of education of the citizens, the level of unemployment and Internet usage. For testing the impact of these variables, we used the state of the transparency in 2014 instead of the change in the level of transparency during the four years period as our independent variable. This is because these variables change in a slow pace or rather do not change at all (size) and therefore cannot explain the change in such a short time as a period of four years. We operationalized the **size of the municipalities** as the number of inhabitants. **The level of education** was measured as a proportion of the municipality inhabitants with a university education (Master’s degree or equivalent) and the **level of unem-**

**ployment** simply as the percentage of unemployed inhabitants. We operationalized the **Internet usage** as a proportion of inhabitants using the Internet on a regular basis. We have collected the data on number of inhabitants, level of education, level of unemployment, and Internet usage from the Slovak National Census 2011. We use the data from the National Census due to availability as well as specificity for local units in Slovakia.

### 3. Results

In relation to developments in the transparency in the 100 largest Slovak municipalities, the data show that the average state of transparency in 2010 was 31.7 percent, while the average figure in 2014 was 42.5 percent. The median shows the same increasing pattern, 30.9 percent in 2010 compared to 41.8 percent in 2014. In sum, 81 out of 100 municipalities raised the level of transparency since 2010.

As was already mentioned in the third section, the change of the transparency level, represented by the change in percentage points between the scores of municipalities in the years 2010 and 2014, is our dependent variable in linear regressions which test the incumbency effect and the effect of political competitiveness as well as political affiliation. The state of transparency in the 100 largest Slovak municipalities in 2014 is the dependent variable in linear regressions which test structural factors and the convergence effect. Since the paper works with linear regressions we interpret R square – explained variation. As is already mentioned above, we assess the impact of independent variables via separate linear regressions. Adjusted R square is a more conservative and more accurate measure in multiple regressions.

**The first regression tested** whether we can observe any convergence effect in the case of the municipal transparency level. The convergence-effect hypothesis presupposes that a higher initial level of transparency produces slower improvement in the future and consequently, a lower initial level of transparency produces faster improvement. Linear regression shows that the independent variable (the state of the transparency level in 2010) is statistically significant. R square is 0.2764, which indicates that the model explains about 28 percent of variance in the state of transparency in 2014. The coefficient of the level of the transparency in 2010 is 0.55. Hence, if the state of the transparency level in 2010 was higher by one percentage point, the level of transparency in 2014 was higher by 0.55 percentage points. In other words, the level of transparency in 2014 changed by approximately 50 percent of change in the transparency level in 2010. **More transparent municipalities tend to subsequently grow slower than worse performing municipalities and vice versa.**

**Table 4**  
Convergence effect

	<b>Level of transparency in 2010</b>
<i>N</i>	100
<i>Coefficient</i>	0.5484
<i>Standard Error</i>	11.3930
<i>p-value</i>	1.9399E-08
<i>R2</i>	0.2764
<i>Adjusted R2</i>	0.2691
<i>F</i>	37.4425

Note: Table 4 provides regression results of the convergence effect – the effect of the level of transparency in 2010 (independent variable) on the level of transparency in 2014 (dependent variable).

Research conducted in the US (McNeal et al. 2003) indicated that partisanship may have an influence on the implementation of e-government services and thus e-transparency, as well. With awareness of the diversity of the party systems in the USA and Slovakia and the specifics of the Slovak local electoral system, we test whether political affiliation is significant for a growth in transparency in cities by comparing the performance of the mayors who ran for mayoral office as partisan candidates and those that ran as independent candidates. This political variable turned out to be statistically insignificant. It should be noted that we collected the data on official political affiliation from ballots. In several cases “true” party affiliation differs from official political affiliation. In other words, some candidates ran for mayoral office as officially independent but with evident support from a political party. Therefore, it is arguable whether these candidates can be still perceived as independent.

Transparency may also represent a political instrument to attract more votes in the next elections. Hence, narrow competition in the election in 2010 might lead to a greater improvement in the level of transparency. However, linear regression did not prove the competition variable (close-run) to be statistically significant. The result indicates that narrower competition does not lead to greater improvement in transparency in the observed sample. There could be several other factors which may be more relevant in this particular case than close run or tightness of the competition. The reader should be aware that the presented paper does not analyze whether transparency was a salient issue in the election competition or who the bearer of the issue was. The authors are aware that this can be an important and relevant variable.



The incumbency may have a significant effect on change in the transparency level. The separation of power in the 100 largest Slovak municipalities between incumbents and newcomers is 48 to 52 in favor of newcomers. Based on previous findings (Sloboda 2015), we test whether a negative relationship between incumbency and performance in transparency is valid for the observed sample of the 100 largest Slovak municipalities. The hypothesis was that mayors holding mayoral office for (at least) a second term have fewer incentives to raise the level of transparency. Linear regression confirmed this hypothesis. The incumbency effect is statistically significant since R square is 0.0557, which indicates that the model explains 6 percent of variance in the change of the municipal transparency level between 2010 and 2014. In other words, regression explains about 6 percent of difference in the level of transparency among the observed municipalities. The coefficient of the state of the transparency level in 2010 is negative,  $-5.978$ . Transparency International Slovakia rates the level of transparency of local governments on a scale from 0 to 100 percent. Hence, the result from regression, and its negative value, means that on average, incumbents increase the level of transparency by 6 percentage points less compared to the newcomers. **In other words, incumbency appeared to be one of the factors that lead to lesser improvement in transparency.**

**Table 5**  
Political factors

	<b>Partisanship</b>	<b>Political competitiveness</b>	<b>Incumbency</b>
<i>N</i>	100	100	100
<i>Coefficient</i>	-1.6545	-6.8006	-5.978
<i>Standard Error</i>	0.1275	12.668	12.422
<i>p-value</i>	0.5189	0.1836	0.0181
<i>R2</i>	0.004	0.012	0.0557
<i>Adjusted R2</i>	-0.006	0.0079	0.0460
<i>F</i>	0.4190	1.7934	5.7808

Note: The impact of three political factors – partisanship, political competitiveness and incumbency (independent variables) and the change of the municipal transparency level between 2010 and 2014 (dependent variable).

There are several possible interpretations of this phenomenon. Incumbents in the office may mitigate the transparency issue by highlighting their achievements concerning other salient issues that emerged during their time in office (sport facilities, schools, transportation, etc.), while newcomers may focus on “bringing the office closer to the people”, with transparency being the obvious device to do so. Moreover, newcomers can be more motivated and determined to push forward policies that improve transparency. Other possible interpretation may be related to the convergence effect. An incumbent could have significantly increased the level

of transparency in the municipality in the previous term in office. Subsequently, a higher level of transparency causes the catch-up effect, as we already illustrated above. It is necessary to note that we did not analyze the number of terms in office – the multiplicity (strength) of the incumbency effect. It might be one of the challenges for further research.

Pina et al. (2007) found out that the development of e-government correlates significantly with the size of the city. Our database enables us to test this finding in the Slovak environment. Linear regression confirmed the expected positive relationship between municipal size and the level of transparency of the municipalities. The size of the municipality (in thousands of inhabitants) is significant with a 5-percent level of confidence. The coefficient is 0.0000985 what can be interpreted as follows: since Transparency International Slovakia rates the level of transparency of local governments on the scale from 0 to 100 percent, each additional inhabitant increases the level of transparency by 0.0000985 percentage point. In other words, the results of linear regression suggest that the level of transparency increases by 0.985 percentage point for each additional 10,000 inhabitants. The level of variance is 12 percent, which indicates that the model explains 12 percent of variance in the state of transparency in the 100 largest Slovak municipalities in 2014. **In other words, a greater size of the municipalities increases the level of transparency.** This may be due to stronger and well-developed media and civil society in larger cities. The authors would like to point out that several researchers (e.g. Lowatcharin and Menifield 2015) operationalized the independent variable size of local units as the size of the land area. Lowatcharin and Menifield (2015) found out that the total land area is a statistically significant predictor of Internet-enabled transparency.

Khagram et al. (2013) states that an increasing proportion of highly educated inhabitants and the expansion of the middle class may give rise to pressures for transparency. Educated and relatively economically secured citizens demand not only greater quality and efficiency in the provision of public goods. Hence, we test whether a higher proportion of university-educated inhabitants is significant for the level of transparency. However, this structurally independent variable turned out not to be significant in the 100 largest Slovak municipalities. It should be noted that the collected data we used are on the proportion of the municipality inhabitants with a university education (Master's degree or equivalent). The average proportion is 13.4 percent and the median 12.4 percent. This proportion is maybe below the critical level that can generate sufficient demand for more transparent policies.

Based on Inglehart's theory of post-material values, demand for transparency should be higher in the municipalities where the material needs of citizens are more satisfied. For the purpose of this paper we use the unemployment rate as a structurally independent variable, and we assume a negative correlation of the unemployment rate and the level of transparency. The level of unemployment is not statistically significant, and so the result of linear regression suggests that lower un-

employment does not lead to improvement in transparency in the observed sample. Since the sample includes only the 100 largest Slovak municipalities, the average unemployment rate is significantly lower than the unemployment rate on the national scale. Moreover, the unemployment rate is oscillating around 5 to 7 percent in the majority of municipalities. The average unemployment rate in the 100 Slovak municipalities is 7 percent and the median 6.5 percent. The low variation in unemployment rate in the observed sample may be one of the possible interpretations of why this independent variable is statistically insignificant.

Last but not least, we calculated a linear regression for the level of Internet usage – the proportion of inhabitants who use the Internet regularly. Since, as explained above, most of the indicators of the level of transparency are based on e-transparency we assumed a positive relationship between the level of Internet usage and the level of transparency. However, this variable turned out to be not statistically significant. We observe that the variation in the level of Internet usage in the observed municipalities is rather low, which may be a cause of statistical insignificance. The average level of Internet usage in the 100 Slovak municipalities is 56.7 percent and the median 56.6 percent. This independent variable could be statistically significant in a sample with local units (towns and villages) where the Internet access may be relatively poorer than in the largest municipalities.

**Table 6**  
Structural factors

	<b>Size of the municipality</b>	<b>Level of education</b>	<b>Level of unemployment</b>	<b>Level of Internet usage</b>
<b>N</b>	100	100	100	100
<b>Coefficient</b>	0.0000985	0.5298	-0.4800	0.3477
<b>Standard Error</b>	12.5273	13.1744	13.3336	13.2119
<b>p-value</b>	0.000304	0.0728	0.3489	0.1025
<b>R<sup>2</sup></b>	0.1252	0.0324	0.0089	0.0269
<b>Adjusted R<sup>2</sup></b>	0.1163	0.0226	-0.0012	0.0170
<b>F</b>	14.0259	3.2895	0.8860	2.7171

Note: The impact of four structural factors – the size of the municipalities, level of education, level of unemployment, level of Internet usage (all independent variables) and the state of transparency in 100 largest Slovak municipalities in 2014 (dependent variable).

#### 4. Discussion and conclusion

This research is descriptive and explanatory, and it adds to the literature by examining the factors related to the political supply of transparency on the local

government level. It is devoted to the transparency of the 100 largest Slovak local governments between 2010 and 2014. It shows the overall improvement in transparency with the average level of transparency in 2010 being only 31.7 percent, rising to 42.5 percent in 2014. The median figure shows the same pattern with 30.9 percent in 2010 compared to 41.8 percent in 2014. The descriptive-statistics approach confirms that the level of transparency in the 100 largest municipalities has increased over time.

In order to find an answer on what drives the transparency of Slovak municipalities, the paper conducted eight separate linear regressions. The first research question explored whether the changes in transparency are driven by past results and in which direction. One can plausibly posit both the convergence theory (those with worse scores tend to improve more in the subsequent period) due to the effect of low hanging fruits, increased public pressure on laggards, and the divergence theory – if the previous good scores were driven by exogenous factors that continue to be valid, then the improvement in the subsequent period should be larger for those that already possess high scores. Empirically, it is the convergence theory that prevails, with a relatively large effect of 2010 score, when higher level of transparency in 2010 results slower growth in transparency in 2014.

The paper also analyzed several political and structural factors. However, only two out of seven factors turned out to be statistically significant. Based on the previous (Sloboda 2015) we assumed that incumbent mayors have fewer incentives to increase the transparency level than newcomers. We observe a negative incumbency effect. Incumbent mayors tend to improve their cities' score less than newcomers by almost 6 percentage points. In other words, it seems that over the second (or latter) term, transparency tends to feature less prominently on the mayors' agendas. The regression analysis does not give a clear answer why incumbents increase transparency less than newcomers. To investigate this particular area is a challenge for subsequent research.

Other two political factors – partisanship and political competitiveness – did not prove to be statistically significant. In the case of partisanship, we observe that in several cases “true” party affiliation differs from official political affiliation. In other words, some candidates are formally independent but with evident support of a political party. This fact could distort the result of linear regression. We operationalized the variable of political competitiveness as a close-run election result. However, the analysis does not take into account whether transparency was a salient issue in the election competition or who was the bearer of the issue.

The structural factor, the size (population) of the municipality, appears to be relevant for the state of transparency. Data show that population is a statistically significant predictor of Internet-enabled transparency. More specifically, our finding indicates that the level of transparency increases by 0.985 percentage points for each additional 10,000 inhabitants. This finding confirms the findings of previous

researchers (Pina et al. 2007; Lowatcharin and Menifield 2015) about the positive relationship between the size of the municipalities and the level of transparency. Other structural factors – level of education, level of unemployment and level of Internet usage – turned out to be statistically insignificant. The premise that increased Internet access leads to a higher level of government transparency has not been confirmed. The authors note that the independent variable was the level of Internet usage, not Internet access. In the case of unemployment rate, it is important to stress that there is very low variation in the unemployment rate in the observed sample of the 100 largest Slovak municipalities. This may be one of the possible interpretations of why this independent variable is statistically insignificant. We also tested the hypotheses that municipalities with a higher level of education of inhabitants are likely to be more transparent. This independent variable turned out to be statistically insignificant. It must be noted that the level of education was operationalized as the proportion of the municipality inhabitants with a university education (Master's degree or equivalent). Similarly to the unemployment variable, there is low variation in the level of education in the 100 largest Slovak municipalities.

In conclusion, three out of nine factors turned out to be significant determinants of transparency in the 100 largest Slovak municipalities. The convergence effect, incumbency and the size (population) are factors which drive the transparency of Slovak municipalities. On the contrary, a statistical significance of partisanship, political competitiveness, unemployment, level of education and level of Internet usage in the population has not been proved.

## **Acknowledgments**

---

This work was supported by the Ministry of Education of Slovakia under APVV grant scheme No. APVV-0880-12, "Knowledge Utilization in the Production of Policy Documents in the Policy Process".

We would like to thank Miroslav Beblavý and Samuel Spáč for their comments that helped to improve the paper.

## **References**

---

- Adsera, A., C. Boix and M. Payne. 2003. "Are you being Served? Political Accountability and Quality of Government." *Journal of Law, Economics, and Organization* 19(2), 445–490.
- Banisar, D. 2004. "Global Survey: Freedom of Information and Access to Government Record Laws around the World." The Freedominfo.org. Publisher not identified.

- Bannister, F. and R. Connolly. 2011. "The Trouble with Transparency: A Critical Review of Openness in e-Government." *Policy & Internet* 3(1), 1–30.
- Beynon-Davies, P. 2007. "Models for e-Government." *Transforming Government: People, Process and Policy* 1(1), 7–28.
- Birkinshaw, Patrick. 2006. "Freedom of information and openness: Fundamental human rights?" *Administrative Law Review* 58, no. 1, 177–218.
- Chadwick, A. and C. May. 2003. "Interaction between States and Citizens in the Age of the Internet: 'e-Government' in the United States, Britain, and the European Union." *Governance-Oxford* 16(2), 271–300.
- Christensen, L. T. and J. Cornelissen. 2015. "Organizational Transparency as Myth and Metaphor." *European Journal of Social Theory* 18(2), 132–149.
- Cox, W. G. and N. J. Katz. 1996. "Why Did the Incumbency Advantage in U.S. House Elections Grow?" *Journal of Political Science* 40(2), 478–497.
- Curtin, D. and A. Meijer. 2006. "Does Transparency Strengthen Legitimacy?" *Information Polity* 11(2), 109–122.
- Curtin, G. G., M. H. Sommer and V. Vis-Sommer (eds). 2003. "The World of E-Government." *Journal of Political Marketing* 2(3/4), pages: 1–16.
- Eurostat. 2015. "Households: Level of Internet Access." Available at [http://ec.europa.eu/eurostat/statistics-explained/index.php/Information\\_society\\_statistics\\_-\\_households\\_and\\_individuals](http://ec.europa.eu/eurostat/statistics-explained/index.php/Information_society_statistics_-_households_and_individuals) (last accessed 02/05/2016).
- Eurostat. 2014. "Internet Use and Frequency of Use." Available at [http://ec.europa.eu/eurostat/statistics-explained/index.php?title=Internet\\_and\\_cloud\\_services\\_-\\_statistics\\_on\\_the\\_use\\_by\\_individuals](http://ec.europa.eu/eurostat/statistics-explained/index.php?title=Internet_and_cloud_services_-_statistics_on_the_use_by_individuals) (last accessed 09/06/2016).
- Florini, Ann. 2009. "The right to know: transparency for an open world". *Columbia University Press*,
- Gordon, C. S. and D. Landa. 2009. "Do the Advantages of Incumbency Advantage Incumbents?" *The Journal of Politics* 71(4), 1481–1498.
- Grimmelikhuijsen, S. G. and E. W. Welch. 2012. "Developing and Testing a Theoretical Framework for Computer-Mediated Transparency of Local Governments." *Public Administration Review* 78(1), 562–571.
- Grosse, C. U. 2002. "Managing Communication within Virtual Intercultural Teams." *Business Communication Quarterly* 65(4), 22–38.
- Hansen, H. K., L. T. Christensen and M. Flyverbom. 2015. "Logics of Transparency in Late Modernity: Metaphors, Power and Paradoxes." *European Journal of Social Theory* 18(2), 117–131.

- Hood, Ch. 2006. *Transparency in Historical Perspective*. In: Hood, Ch. and Heald, D. (eds.). *Transparency: the Key to Better Governance?*. Oxford: Oxford University Press. 3–23.
- Inglehart, R. 1985. “Aggregate Stability and Individual-Level Flux in Mass Belief Systems: The Level of Analysis Paradox.” *American Political Science Review* 79, 97–116.
- International Budget Partnership. 2015. *The Open Budget Survey 2015*. Available at: <http://www.internationalbudget.org/wp-content/uploads/OBS2015-Report-English.pdf> (last accessed 10/06/2016).
- Islam, R. 2003. “Do more Transparent Governments Govern Better?” *World Bank Policy Research Working Paper* 3077.
- Khagram, S. et al. (eds). 2013. *Open Budgets: The Political Economy of Transparency, Participation and Accountability*. Washington DC: Brookings Institution Press.
- Láštík, E. 2008. “Zákon o slobodnom prístupe k informáciám ako protikorupčný nástroj.” In E. Sičáková-Beblová and M. Beblavý. 2008: *11 statočných*. Bratislava: Transparency International Slovensko, 192–215.
- Lowatcharin, G. and Ch. E. Menifield. 2015. “Determinants of Internet-Enabled Transparency at the Local Level: A Study of Midwestern County Web Sites.” *State and Local Government Review* 47, 102–115.
- McNeal, R., C. Tolbert, K. Mossberger and L. Dotterweich. 2003. “Innovating in Digital Government in the American States.” *Social Science Quarterly* 84(1), 52–70.
- Margetts, H. 2011. “The Internet and Transparency.” *The Political Quarterly* 82(4), 518–521.
- Meijer, A. 2009. “Understanding Modern Transparency.” *International Review of Administrative Sciences* 75(2), 255–269.
- Ministry of Finance in Slovakia. 2016. *Public Administration Budget 2016–2018*. Bratislava: Ministry of Finance.
- Moon, M. J. 2002. “The Evolution of e-Government among Municipalities: Rhetoric or Reality?” *Public Administration Review* 62(4), 424–433.
- Mussa, A., P. Bebič and P. Durman. 2015. “Transparency and Openness in Local Governance: A Case of Croatian Cities.” *HKJU – CCPA* 15(2), 415–450.
- Nižňanský, V. (ed.). 2005. *Decentralizácia na Slovensku: Bilancia nekonečného príbehu 1995–2005*. Bratislava: Považská tlačiareň.

- Norman, S. M., B. J. Avolio and F. Luthans. 2010. "The Impact of Positivity and Transparency on Trust in Leaders and their Perceived Effectiveness." *The Leadership Quarterly* 21, 350–364.
- Norris, D. F. and M. J. Moon. 2005. "Advancing e-Government at the Grassroots: Tortoise or Hare?" *Public Administration Review* VOL. 65 64–75.
- OECD. 1999. *European Principles for Public Administration*. SIGMA Papers 27, Paris: OECD.
- Oliver, R. 2004. *What is Transparency*. New York: McGraw-Hill.
- Pina, V., L. Torres and S. Royo. 2010. "Is Egovernment Leading to more Accountable and Transparent Local Governments? An Overall View." *Financial Accountability & Management* 26(1), 3–20.
- Pina, V., L. Torres and S. Royo. 2007. "Are ICTs Improving Transparency and Accountability in the EU Regional and Local Governments? An Empirical Study." *Public Administration* 85(2), 449–472.
- Piotrowski, S. J. and G. G. Van Ryzin. 2007. "Citizen Attitudes toward Transparency in Local Government." *The American Review of Public Administration* 37(3), 306–323.
- Piotrowski, S. J. (2010). *Transparency and secrecy: A reader linking literature and contemporary debate*. Lexington Books, 2010.
- Prat, A. (2006). The more closely we are watched, the better we behave?. In: Hood, C. – Heald, D. (eds.): *Transparency: The key to Better Governance?* Oxford: Oxford University Press,
- Radin, B. 2002. *The Accountable Juggler: The Art of Leadership in a Federal Agency*. Washington DC: CQ Press.
- Rawlings, B. 2009. "Give the Emperor a Mirror: Toward Developing a Stakeholder Measurement of Organizational Transparency." *Journal of Public Relations Research* 21(1), 71–99.
- Rothstein, B. 2005. *Social Traps and the Problem of Trust*. New York: Cambridge University Press.
- Scott, J. K. 2006. "E' the People: Do US Municipal Government Web Sites Support Public Involvement?" *Public Administration Review* 66(3), 341–353.
- Schnackenberg, Andrew K., and Edward C. Tomlinson (2014). "Organizational transparency a new perspective on managing trust in organization-stakeholder relationships." *Journal of Management*: 0149206314525202.
- Sloboda, M. 2015. *Slovak Mayors as Managers: The Case Study in Slovak Cities*. 23<sup>rd</sup> NISPACEE Annual Conference. Bratislava: NISPACEE Press.



- Sloboda, M. 2014. "Women's Participation and Incumbency Advantage in Slovak Cities: The Case Study of Mayoral Elections in Slovakia." *Socialiniai tyrimai/Social Research* 3(36), 101–111.
- Statistics Office. 2014. "Election to the Bodies of Communal Self-Government." Available at <http://slovak.statistics.sk/> (last accessed 10/06/2016).
- Strathern, M. 2000. "The Tyranny of Transparency." *British Educational Research Journal* 26(3), 309–321.
- Swianiewicz, P. (Ed.). 2003. Consolidation or Fragmentation? The Size of Local Governments in Central and Eastern Europe (Local Government Initiative). Budapest: Central European University Press.
- Transparency International. 2012. *Money, Politics, Power: Corruption Risks in Europe*. Available at: [https://issuu.com/transparencyinternational/docs/corruption\\_risks\\_in\\_europe?backgroundColor=](https://issuu.com/transparencyinternational/docs/corruption_risks_in_europe?backgroundColor=) (last accessed 10/06/2016).
- Transparency International Slovakia. 2014. *Transparency and Openness of Cities*. Available at: <http://mesta2014.transparency.sk/sk/sets/mesta-2014> (last accessed 10/06/2016).
- Vishwanath, T. and D. Kaufmann. 1999. *Towards Transparency in Finance and Governance*. Available at SSRN 258978.
- Welch, E. W. and Ch. C. Hinnant. 2002. *Internet Use, Transparency, and Interactivity Effects on Trust in Government*. Proceedings of the 36<sup>th</sup> Hawaii International Conference on System Sciences. IEEE Computer Society.
- Williams, C. C. (2008) "Toward a taxonomy of corporate reporting strategies." *Journal of Business Communication* 45.3: 232–264.