

September 23, 2025

FINAL RESPONSE

Eric Epstein,
Rock the Capital
4100 Hillsdale Road
Harrisburg, Pa 17112

Dear Eric Epstein,

Thank you for writing to the Pennsylvania Legislative Audit Advisory Commission (LAAC) with your request for information pursuant to the Pennsylvania Right-to-Know Law (65 P.S. §§67.101 et seq.). On September 16, 2025, a Right-to-Know Law request was received from you for the following information (*italics added*):

1. Management is responsible for the preparation and fair presentation of the financial statement in accordance with the budgetary basis of accounting described in Note 1, and for determining that the budgetary basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. (p. 2)

1a) Please provide the names and positions of Management.” for Fiscal years, 2021, 2022, 2023, and 2024.

1b) Please provide Boyer and Ritter’s review of “budgetary basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances and the design, implementation and maintenance of internal control relevant to who is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

2) Please provide copies of analyses of the internal control protocol and that the information is “free from misstatement whether due to ground for Fiscal Years, 2021, 2022, 2023 and 2024.

3) Please provide all call logs, communications, e-mails, faxes letters, meeting dates, notes, participants, texts, and transcripts showing who attended discussions'

between Boyer and Ritter and management of the Legislative Audit Advisory Commission for Fiscal years, 2021, 2022, 2023, and 2024.

4) Please provide all call logs, communications, e-mails, faxes letters, meeting dates, notes, participants, texts, and transcripts showing who attended "discussions" referenced by Boyer and Ritter on February 7, 2022 relating to communications between Boyer and Ritter and management of the Legislative Audit Advisory Commission on December 2, 2021.

5) Please provide the Generally Accepted standards used by Boyer and Ritter for the audit for Fiscal years, 2021, 2022, 2023, and 2024.

6) Please provide the suggestions and recommendations adopted made by Boyer and Ritter and adopted by the Legislative Audit Advisory Commission for 2021, 2022, 2023 and 2024.

7) Please identify the legislature's administrative controls and how they comport with Generally Accepted Accounting Standards as well as the Committee's Governance Letter. Please provide specifics beyond 'budgetary basis accounting for the audit for Fiscal years, 2021, 2022, 2023, and 2024.

8) Please provide the supplementary information included and not technically required, by the Legislature,' under "Supplementary Information" for Fiscal Years, 2021, 2022, 2023, and 2024.

9) Please provide the legal opinion exempting the Legislative Audit Advisory Commission from Act 65 and prohibiting public participation.

10) Please provide the accounting definition of "Miscellaneous Appropriations" as well as the amounts disbursed in 2021, 2022, 2023, and 2024 by agency and legislative chamber.

11) Please provide the budget and number of Legislative staff enrolled in the State Employees Retirement System for Fiscal years, 2021, 2022, 2023, and 2024.

12) Please provide a breakdown by classification and number (and not the name) of LSA staff receiving SERS benefits for Fiscal Years, 2021, 2022, 2023, and 2024.

13) Please provide the number (and not name) of LSA staff and retirees eligible for health care subsidies - Dental, Medical, Prescription and Vision, and - paid through the Legislature's non-lapsing accounts either in the House or Senate Benefits Accounts for fiscal Years, 2021, 2022, 2023, and 2024.

14) Please provide the LSA staffing levels for fiscal years 2021, 2022, 2023, and 2024.

15) Please identify by amount and methods of all disbursements not made although under the "voucher transmittal method" for Fiscal Years, 2021, 2022, 2023, and 2024.

16) Please provide all call logs, communications, e-mails, faxes, letters, meeting dates, notes, participants, texts, and transcripts of the discussions' between the Committee and the Department of Treasury relating to 'requests' and 'voucher transmittal forms requesting payments for Fiscal Years 2021, 2022, 2023 and 2024.

The LAAC is a legislative agency pursuant to section 102 of the Right-to-Know Law. According to section 303(a) of the Right-to-Know Law, legislative agencies are obligated to provide Right-to-Know Law requesters with access to "legislative records." "Legislative records," as defined in section 102 of the law, specifically include the following nineteen (19) items:

(1) A financial record.

(2) A bill or resolution that has been introduced and amendments offered thereto in committee or in legislative session, including resolutions to adopt or amend the rules of a chamber.

(3) Fiscal notes.

(4) A cosponsorship memorandum.

(5) The journal of a chamber.

(6) The minutes of, record of attendance of members at a public hearing or a public committee meeting and all recorded votes taken in a public committee meeting.

(7) The transcript of a public hearing when available.

(8) Executive nomination calendars.

(9) The rules of a chamber.

- (10) A record of all recorded votes taken in a legislative session.*
- (11) Any administrative staff manuals or written policies.*
- (12) An audit report prepared pursuant to the act of June 30, 1970 (P.L.442, No.151) entitled, "An act implementing the provisions of Article VIII, section 10 of the Constitution of Pennsylvania, by designating the Commonwealth officers who shall be charged with the function of auditing the financial transactions after the occurrence thereof of the Legislative and Judicial branches of the government of the Commonwealth, establishing a Legislative Audit Advisory Commission, and imposing certain powers and duties on such commission."*
- (13) Final or annual reports required by law to be submitted to the General Assembly.*
- (14) Legislative Budget and Finance Committee reports.*
- (15) Daily legislative session calendars and marked calendars.*
- (16) A record communicating to an agency the official appointment of a legislative appointee.*
- (17) A record communicating to the appointing authority the resignation of a legislative appointee.*
- (18) Proposed regulations, final-form regulations and final-omitted regulations submitted to a legislative agency.*
- (19) The results of public opinion surveys, polls, focus groups, marketing research or similar efforts designed to measure public opinion funded by a legislative agency.*

Further, section 102 of the Right-to-Know Law defines "financial record" as:

Any of the following:

- (1) Any account, voucher or contract dealing with:
 - (i) the receipt or disbursement of funds by an agency; or*
 - (ii) an agency's acquisition, use or disposal of services, supplies, materials, equipment or property.**
- (2) The salary or other payments or expenses paid to an officer or employee of an agency, including the name and title of the officer or employee.*
- (3) A financial audit report. The term does not include work papers underlying an audit.*

Additionally, under section 708(b)(17)(v) of the Right-to-Know Law, “work papers underlying an audit” are specifically exempt from release.

Responses to the requests you have made

The following request you have made is granted in part for legislative records and denied in part: 3

The portion of the request that is granted is for the enclosed legislative records for the LAAC annual public meetings held on February 7, 2022; March 7, 2023; February 6, 2024, covering fiscal years ending June 30, 2021, 2022 and 2023. The final meeting minutes for the 2025 LAAC annual public meeting (for the fiscal year ending June 30, 2024) have not yet been formalized.

The remainder of the request you have made is denied because the records requested do not fall under the definition of “*legislative record*” and because work papers underlying an audit are excluded from the definition of “*financial record*” and “work papers underlying an audit are specifically exempt from release under section 708(b)(17)(v) of the Right-to-Know Law.

The following request you have made is granted for legislative records: 6

This request is granted for the enclosed legislative records that were also provided in response to request 3. The final meeting minutes for the 2025 LAAC annual public meeting (for the fiscal year ending June 30, 2024) have not yet been formalized.

The following requests you have made are denied because the records requested do not fall under the definition of “*legislative record*” and because work papers underlying an audit are excluded from the definition of “*financial record*” and “work papers underlying an audit are specifically exempt from release under section 708(b)(17)(v) of the Right-to-Know Law: 1b, 2, 4, 5, 9 and 16.

A review of the records in the possession of the LAAC indicates that no records responsive to the following requests exist. Therefore, the LAAC is unable to provide you with any records in response to the following requests: 1a, 7, 8, 10, 13, 14, 15.

As the above requests may potentially involve records of the Pennsylvania House of Representatives and/or Pennsylvania State Senate, requests for such records should be submitted to the following agencies:

Pennsylvania House of Representatives
Right-To-Know Office
133 Main Capitol Building
PO Box 202220
Harrisburg, PA 17120-2220
righttoknow@pabmc.net
717-787-7431

Pennsylvania State Senate Open Records Officer
Jessica P. Rodic
Senate Box 203052
Harrisburg, PA 17120-3052
RTKofficer@occ.pasen.gov
(717) 787-7163

A review of the records in the possession of the LAAC indicates that no records responsive to the following requests exist. Therefore, the LAAC is unable to provide you with any records response to the following requests: 11 and

As the above requests may potentially involve records of the State Employees Retirement System, requests for such records should be submitted to the following agency:

SERS Open-Records Officer
30 North 3rd Street, Suite 150
Harrisburg, PA 17101-1716
RA-sersrtk@pa.gov
(717) 787-9657

For your information and knowledge, legislative records of the LAAC are posted on the following website: <https://www.palegis.us/laac>.

If you choose to file an appeal of the denials of your requests, you must do so in writing to:

Lisa Kelly, Esq
Right-to-Know Law Officer
Legislative Reference Bureau
641 Main Capitol Building
Harrisburg, PA 17120
717-787-3792

Pursuant to Section 1101, an appeal must be filed within 15 business days of the mailing date of this response. This correspondence serves to close your request with the LAAC as permitted by law.

Respectfully,

Christopher King, Esq.
Office of Chief Counsel
House Democratic Caucus