

# LIMITED PROCEDURES ENGAGEMENT

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## Upper Merion Area School District Montgomery County, Pennsylvania

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May 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Dr. Eric Wellington, Board President  
Upper Merion Area School District  
435 Crossfield Road  
King of Prussia, Pennsylvania 19406

Dear Governor Wolf and Dr. Wellington:

We conducted a Limited Procedures Engagement (LPE) of the Upper Merion Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period November 15, 2011 through November 14, 2014, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code 72 P.S. § 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

As we conducted our LPE procedures, we sought to determine answers to the following questions, which serve as our LPE objectives:

- Does the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Budgeting practices
  - Compliance with the Right-to-Know (RTK) Law
  - Compliance with the Sunshine Law
- Are the policies and procedures adequate and appropriate, and have they been appropriately implemented?

Our engagement found that the District complied, in all significant respects, with relevant requirements, except as detailed in the finding noted in this report.

The Honorable Tom W. Wolf  
Dr. Eric Wellington  
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The finding and our related recommendations have been discussed with the District's management, and their responses are included in the findings and observations section of this letter. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal, administrative requirements, and best practices. We appreciate the District's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale  
Auditor General

May 22, 2015

cc: **UPPER MERION AREA SCHOOL DISTRICT** Board of School Directors

### **Findings and Observations**

#### **Finding**

#### **Lack of Compliance with Certain Provisions of the Pennsylvania Right-to-Know Law**

#### **Condition:**

The District did not comply with the following provisions of the RTK Law and established best practices concerning its implementation:

1. The District did not provide the Pennsylvania Office of Open Records (OOR) with the name and contact information for its Open Records Officer.
2. The District's website did not contain contact information for the District's Open Records Officer or the Pennsylvania OOR (or other applicable appeals officer). Also, although the website contained the District's policies and procedures related to RTK requests and the request form, neither were easily locatable.
3. Additionally, the District did not provide relevant appeals information to individuals whose RTK requests were denied in whole or in part.

#### **Criteria:**

1. The Pennsylvania OOR 2014 Annual Training PowerPoint presentation stated that agencies "should provide the OOR with the name and contact information for the Agency Open Records Officer."
2. The RTK Law, 65 P.S. § 67.504(b) requires the District to post on its website:
  - (1) Contact information for [the District's] open-records officer.
  - (2) Contact information for the [Pennsylvania] Office of Open Records or other applicable appeals officer.
  - (3) A form which may be used to file a request.
  - (4) Regulations, policies and procedures of the [District's] relating to [the RTK law]."
3. The RTK Law, 65 P.S. § 67.903, states: "If an agency's response is a denial of a written request for access, whether in whole or in part, the denial shall be issued in writing and shall include . . . [t]he procedure to appeal the denial of access under [the RTK law]."

Effect:

1. The Pennsylvania OOR cannot communicate with the District's Open Records Officer, should that become necessary, without that individual's contact information.
2. By not providing the required information on its website, the District is obstructing the public's rights under the RTK Law to submit a request for District information.
3. By not providing relevant appeals information, the District is obstructing an individual's right under the RTK Law to challenge the District's decision to withhold requested information.

Cause:

The former business manager was responsible for establishing the District's RTK procedures and website information. The current business manager, who entered the position in April 2014, was unaware of these violations.

Recommendations:

1. The District should complete the Agency Open Records Officer Registration form that is found on the Pennsylvania OOR website.
2. The District should create an easily locatable tab or link on its website to inform the public about RTK information including contact information for its Open Records Officer, contact information for the Pennsylvania OOR or other applicable appeals officer, its RTK policies and procedures, and a request form.
3. The District should provide, in writing, relevant appeals information to every individual whose RTK request has been denied in whole or in part.

Management Reply:

Management stated the following:

"Right to Know information was previously located on the District's website under the frequently used forms page located on the Human Resource Page. As a result of discussion with the State Audit Team, the District created a more visible page on the District's website. A Right to Know Link to a page which includes all the required Right to Know information is now found on the District's Home Page.

The District's Right to Know Officer has been registered with the state Office of Open Records.

The Right to Know Officer will ensure all denials, including partial denials of Right to Know Requests will disclose all of the information required by law.”

Auditor Conclusion:

Subsequent information from the District indicates that, as of February 13, 2015, the District had complied with our first two recommendations by registering its RTK officer with the OOR and updating its website. Confirmation of this, and of the District’s corrective actions regarding our final recommendation, will be determined during the next regularly scheduled engagement.

## **Distribution List**

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This letter was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

The Honorable Pedro A. Rivera  
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This letter is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).