

April 13, 2023

Michael Long  
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RE: Advisory Opinion on QuickBooks Audit Logs

Dear Michael:

The Office of Open Records (“OOR”) received your request for an advisory opinion on April 11, 2023. The OOR may issue advisory opinions pursuant to Section 1310 of the Right-to-Know Law (“RTKL”), 65 P.S. § 67.1310(a)(2). Your request for an advisory opinion is respectfully **DENIED**.

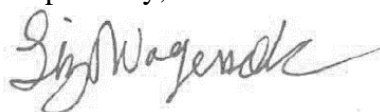
The request for an advisory opinion asks 1) whether “the QuickBooks Audit Log [is] considered a public record under the RTKL and, as such, eligible for request?”, and 2) “[i]f the Audit Log is considered a public record, are there any portions of the log that may be eligible for redaction, and what are the criteria for redaction?”

With respect to your first question, all records possessed by local agencies are presumed to be public records and able to be requested under the RTKL. 65 P.S. § 67.305(a). Agencies have the burden of proving that a record is not subject to disclosure. 65 P.S. § 67.708(a)(1). Without agency input, it is unclear what exemptions under the RTKL or other laws may impact the disclosure of the Audit Logs. As a result, we are unable to opine whether or not these records are public, in full or in part, in an Advisory Opinion because we do not have the necessary information before us.

With respect to your second question, Section 706 of the RTKL, 65 P.S. § 67.706, governs the redaction of records. Agencies are required to grant access to non-exempt information that is contained in a public record. Your second question may depend on whether or not the Audit Logs qualify as “financial records” under the RTKL. If the Audit Logs are financial records, an agency’s ability to redact the Audit Logs would be limited. See 65 P.S. § 67.708(c) (limiting the exemptions that may apply to financial records).

This response to your Advisory Opinion request will be posted on the OOR’s website at <https://www.openrecords.pa.gov/RTKL/AdvisoryOpinions.cfm>.

Respectfully,



Liz Wagenseller  
Executive Director