

# LIMITED PROCEDURES ENGAGEMENT

---

District Court 07-2-05  
Bucks County, Pennsylvania  
For the Period  
January 1, 2020 to December 31, 2023

---

June 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
[www.PaAuditor.gov](http://www.PaAuditor.gov)**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Pat Browne  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We were engaged to conduct a limited procedures engagement (LPE) of the District Court 07-2-05, Bucks County, Pennsylvania (District Court), for the period January 1, 2020 to December 31, 2023 pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c).

Our LPE was limited to the areas identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The district court is also responsible for complying with those laws and regulations.

We were not able to access information and documentation for cases that the Administrative Offices of Pennsylvania Courts (AOPC) and/or the district court indicated have been restricted due to expungement or pursuant to the Pennsylvania Clean Slate Law, 18 Pa.C.S. § 9122.2. As a result, we could not determine whether the district court complied with state laws and regulations and Administrative Office of Pennsylvania Courts (AOPC) policies and procedures related to the collection of moneys on behalf of the Commonwealth for the cases we could not access.

Because of the limitations on the scope of our LPE, as described in the preceding paragraph, the scope of our work was not sufficient to enable us to conclude, and we do not express a conclusion, on whether the district court complied with state laws and regulations and AOPC policies and administrative procedures related to the collection of moneys on behalf of the Commonwealth for the period January 1, 2020 to December 31, 2023.

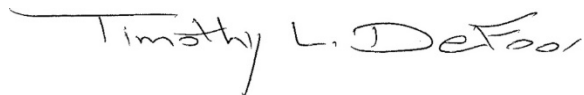
However, we were able to perform the following procedures related to the development of the summary of the district court's receipts and disbursements:

- Obtained data from the AOPC and the Pennsylvania Department of Revenue and determined whether:
  - Amounts provided by the AOPC match amounts received by the Department of Revenue.
  - The district court's distributions to the state agree with the data provided by the Department of Revenue.

This report includes a summary of the district court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the district court's receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's district courts and used the data to create the summary in the format required by the Department of Revenue. Any adjustments that we considered necessary based on the limited information provided are disclosed in the *Proposed Auditor Adjustments* line of the summary; however, the scope of our LPE does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

Our determination to perform an LPE for this period does not preclude the Department from conducting a compliance audit of the district court in subsequent periods.

The contents of this report were discussed with the district court's management. We appreciate the courtesy extended to us by the Bucks County District Court 07-2-05 during the course of our LPE. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor  
Auditor General  
May 2, 2025

## CONTENTS

	<u>Page</u>
Background .....	1
Summary Of Receipts And Disbursements .....	2
Report Distribution .....	3

DISTRICT COURT 07-2-05  
BUCKS COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2023

The Department of Auditor General is mandated by Article IV, Section 401(c) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), to audit the accounts of each district court to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted.

District Court receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on traffic, non-traffic, civil, and criminal cases filed with the District Court.

Total disbursements during the LPE period are as follows:

District Court checks issued to:

Department of Revenue	<u>\$ 1,885,876</u>
-----------------------	---------------------

This balance reflects the summary of monthly transmittal reports provided by the Department of Revenue.

Lisa J. Gaier, Esquire served at District Court 07-2-05 for the period January 1, 2020 to December 31, 2023.

The summary of receipts and disbursements on the following page provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The summary was prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

DISTRICT COURT 07-2-05  
BUCKS COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Department of Transportation	
Title 75 Fines	\$ 415,363
Motor Carrier Road Tax Fines	2,694
Overweight Fines	5,638
Commercial Driver Fines	5,108
Littering Law Fines	2,650
Child Restraint Fines	2,062
Department of Revenue Court Costs	281,450
Crime Victims' Compensation Bureau Costs	15,578
Crime Commission Costs/Victim Witness Services Costs	16,595
Domestic Violence Costs	4,482
Department of Agriculture Fines	350
Emergency Medical Service Fines	175,834
CAT/MCARE Fund Surcharges	371,031
Judicial Computer System Fees	113,570
Access to Justice Fees	61,761
Criminal Justice Enhancement Account Fees	6,511
Judicial Computer Project Surcharges	162,617
Constable Service Surcharges	18,242
Miscellaneous State Fines and Costs	<u>224,340</u>
Total receipts	1,885,876
Disbursements to Commonwealth	<u>(1,885,876)</u>
Balance due Commonwealth (District Court) per Department of Revenue data	-
Proposed Audit Adjustments	<u>-</u>
Adjusted balance due Commonwealth (District Court) for the period January 1, 2020 to December 31, 2023	<u><u>\$ -</u></u>

DISTRICT COURT 07-2-05  
BUCKS COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2023

This report was initially distributed to:

**The Honorable Pat Browne**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable Andrea Tuominen**  
Court Administrator of Pennsylvania  
Supreme Court of Pennsylvania  
Administrative Office of Pennsylvania Courts

**Lisa J. Gaier, Esquire**  
Magisterial District Judge

**The Honorable Robert J. Harvie, Jr.**  
Chairperson of the Board of Commissioners

**Pamela A. Van Blunk, Esquire**  
Controller

**Steven D. Watson, Esquire**  
District Court Administrator

**Mr. Robert D. Pollock**  
Deputy Court Administrator, Minor Judiciary

**Ms. Lauren Harbison**  
Senior Administrative Officer, Minor Judiciary

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).