

Act 1 of 2026: A Performance Audit of the Access to Justice Account

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Act 1 directs the Legislative Budget and Finance Committee (LBFC) to conduct a performance audit of the Access to Justice (ATJ) account to examine the provision of civil legal aid services in Pennsylvania. Key highlights from this study include the following:

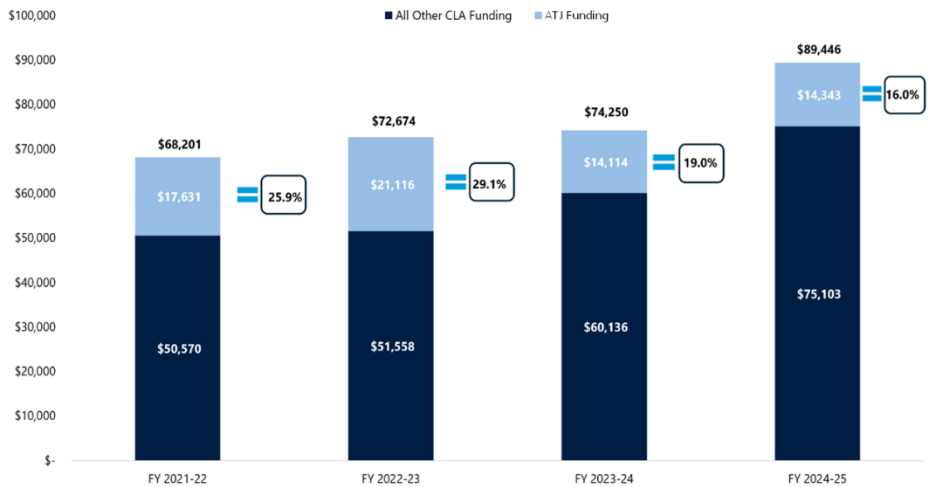
- ❖ **ATJ funding comes from fees/surcharges on cases and filings from four main sources: magisterial district courts, courts of common pleas, appeals courts (Commonwealth Court, Superior Court, and Supreme Court), and county row offices.** County row offices accounted for the majority of ATJ revenue, though their share decreased during our review period (68.8 percent in FY 2021-22 to 58.3 percent in FY 2024-25). Additionally, county row offices are the only source without a statewide tracking system. Instead, there is a patchwork of at least 15 distinct civil case management systems used across Pennsylvania's 67 counties.

- ❖ **ATJ revenue from county row offices is collected via an antiquated process of mailed remittances and paper checks.** The remittance forms and checks are mailed via USPS to the Department of Revenue (DOR), which manually enters the information into its systems. This seemed particularly outdated, especially given that the commonwealth already has an online portal for tax collections, the Pennsylvania Tax Hub (PATH), and that counties already use the system for other purposes, such as the submission of inheritance and realty transfer taxes. Despite asking counties to provide the number of cases to which the surcharge applies, DOR had no reports showing the number of filings reported by each county. Ultimately, at our request, DOR built a custom report to review the number of filings, which showed a 31.8 percent decrease between calendar years 2021 and 2025.

- ❖ **There is little to no oversight of ATJ funds collection related to county row offices' filings to ensure that the amount collected statewide reconciles with the total number of applicable filings.** Our review of seven counties revealed confusion regarding overpayments and underpayments. DOR staff said they had previously inquired why the amounts submitted by counties did not match the correct remittance, calculated by multiplying filings by fees. They recommended we contact each county directly to clarify. It seemed that both DOR and county offices relied on audits by the Department of the Auditor General (DAG) for reconciliation, rather than verifying figures themselves. However, these audits may not occur for three or more years after a county makes an underpayment.

- ❖ **DAG's county court and row offices audits provide reasonable assurance that individual offices are remitting proper amounts or have identified instances in which fraud, abuse, or errors have occurred.** However, the Clean Slate Act had an unintended consequence: it prevents DAG's auditors from conducting comprehensive compliance audits of state funds, as required under the Fiscal Code.

- ❖ **While total civil legal aid increased from \$68.2 million in FY 2021-22 to \$89.4 million in FY 2024-25, the share of ATJ funding decreased from 25.9 percent to 16.0 percent during the same period.** During this time, the total number of ATJ cases handled per year ranged from a high of 18,214 in FY 2022-23 to a low of 9,886 in FY 2024-25.



- ❖ **In response to a recommendation from LBFC's 2017 report on ATJ fees and revenue, the Pennsylvania Legal Aid Network (PLAN) and its affiliates collected detailed applicant data over a six-week period that year, including acceptance rates and reasons for denial.** However, PLAN and its providers do not consistently track reasons for denied services. This lack of data hampers their ability to assess unmet civil legal aid needs across the state and could lead to skewed funding decisions.

- ❖ **Due to state and federal court rulings, an estimated 2.64 million mortgage filings were not filed with county recorders of deeds in Pennsylvania from 2021 to 2024, and therefore, \$15.8 million in potential ATJ revenue was not collected.** Historically, the largest share of ATJ revenue from county row offices was from Pennsylvania recorders of deeds (ROD); however, ATJ revenue from ROD declined during our review period. According to RODs we spoke with, higher mortgage interest rates contributed to the decrease in filings, along

with the timing of several specific court rulings. Lenders who utilize the Mortgage Electronic Registration Systems registry can bypass filing certain transactions with counties, resulting in lost state and local revenue, including for ATJ.

- ❖ **An estimated \$7.5 million in fees could have been collected between 2021 and 2024 had the \$2 ATJ surcharge been applied to traffic guilty pleas and convictions.** Certain citations are exempt from the \$2 surcharge following a conviction or guilty plea, and in this context, payments on traffic citations are treated as guilty pleas, while disputed citations go to trial. At trial, a judge or jury reviews the evidence, and if guilt is found, the conviction is reported as “trial guilty.”

Our report recommendations include:

1. The Department of Revenue should collect all county row office Access to Justice remittances via the Pennsylvania Tax Hub online portal.
2. The Department of Revenue should submit the number of filings associated with monthly remittances by county row office to the Administrative Office of Pennsylvania Courts.
3. The Administrative Office of Pennsylvania Courts should perform ongoing analysis of Access to Justice funding to more promptly identify shortfalls in fee collection and corresponding revenue that would merit further investigation, review, or referral to the Department of the Auditor General.
4. The General Assembly should consider whether the cost of implementing a statewide civil case management system would outweigh the risks associated with a decentralized system.

5. The General Assembly should consider amending the Clean Slate Law to address the Department of the Auditor General’s limitations in reviewing data required to fulfill its Fiscal Code auditing mandate.
6. The Pennsylvania Legal Aid Network should develop a method that tracks the number and reasons why civil legal aid applicants are denied service to better assess statewide trends regarding service delivery. Such a tracking methodology should be designed to minimize disruption to how legal service providers provide services while still evaluating potential areas for additional or future services and funding.
7. Our limited analysis of PLAN’s quality visit reports found that the organization effectively monitors LSP compliance with IOLTA/ATJ grant requirements during its review period. Building upon this success, we recommend that PLAN make long-term compliance with IOLTA/ATJ grant requirements a formal focus of its future monitoring reports.
8. The General Assembly may wish to review current practices related to the recording of mortgage assignments and the sufficiency of certain court-related fees to determine whether existing laws continue to align with industry practices, program needs, and policy considerations.