



Pennsylvania Department of the

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News for Immediate Release

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Auditor General DePasquale Releases Pension Plan Audits for Municipalities in 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today released audits of municipal employee pension plans in Allegheny, Bucks, Chester, Fayette, Lebanon, Lehigh, Luzerne, McKean, Mercer, Washington and Wayne counties.

State pension aid for police, firefighters and nonuniformed municipal employee pensions is provided from a 2 percent tax on out-of-state casualty insurance premiums, a portion of the out-of-state fire insurance tax designated for paid firefighters, and any investment income earned on the collection of these taxes.

The objectives of pension plan audits are to determine, for the selected audit period, if the municipality complied with any prior audit recommendations and if the municipal pension plan is in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies.

Specifically, department auditors review issues including whether:

- state aid was properly determined and deposited according to the requirements of the Municipal Pension Plan Funding Standard and Recovery Act;
- employer contributions were determined and deposited in compliance with the plan's governing document and applicable state laws and regulations;
- employee contributions are required, and if so, whether they were properly determined and deposited into the pension plan;
- benefit payments were properly made only to those entitled to receive them;
- obligations for plan benefits were accurately determined under plan provisions and based upon complete and accurate participant data; and
- actuarial valuation reports were sent to the Public Employee Retirement Commission in accordance with state law and selected information provided on these reports is accurate, complete and in accordance with plan provisions to ensure compliance for participation in the state aid program.

The full audit reports for municipalities listed below are available online using the links provided below, others are available online at: www.PaAuditor.gov/audit-reports.

Allegheny

- Elizabeth Borough [Police Pension Plan](#)
- Municipality of Bethel Park [Nonuniformed Pension Plan](#)
- Municipality of Bethel Park [Police Pension Plan](#)
- Ross Township [General Employees' Pension Plan](#)

- Ross Township [Police Pension Plan](#)

Bucks

- East Rockhill Township [Nonuniformed Pension Plan](#)
- Perkasi Borough [Nonuniformed Pension Plan](#)
- Perkasi Borough [Police Pension Plan](#)

Chester

- East Fallowfield Township [Nonuniformed Pension Plan](#)
- East Fallowfield Township [Police Pension Plan](#)
- Pennsbury Township [Nonuniformed Pension Plan](#)

Fayette

- Redstone Township [Nonuniformed Pension Plan](#)
- Redstone Township [Police Pension Plan](#)

Lebanon

- Mount Gretna Borough [Nonuniformed Pension Plan](#)

Lehigh

- Macungie Borough [Nonuniformed Pension Plan](#)
- Macungie Borough [Police Pension Plan](#)

Luzerne

- Luzerne Borough [Police Pension Plan](#)

McKean

- Kane Borough [Nonuniformed Pension Plan](#)
- Kane Borough [Police Pension Plan](#)

Mercer

- Hempfield Township [Nonuniformed Pension Plan](#)
- Hempfield Township [Police Pension Plan](#)
- Mercer County [Regional Council of Governments Nonuniformed Pension Plan](#)

Washington

- Houston Borough [Nonuniformed Pension Plan](#)

Wayne

- Lake Township [Nonuniformed Pension Plan](#)

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