



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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

HARRISBURG – Auditor General Eugene DePasquale today released audits of municipal employee pension plans in Armstrong, Bucks, Elk, Fayette, Luzerne, Mercer, Perry and Westmoreland 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.

Armstrong County

- Plumcreek Township [Nonuniformed Pension Plan](#)

Bucks County

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

Elk County

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

Fayette County

- Jefferson Township [Nonuniformed Pension Plan](#)

Luzerne County

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

Mercer County

- Greenville Borough [Firemen's Pension Plan](#)
- Greenville Borough [Nonuniformed Pension Plan](#)
- Greenville Borough [Police Pension Plan](#)

Perry County

- Liverpool Township [Nonuniformed Pension Plan](#)

Westmoreland County

- Mount Pleasant Borough [Police Pension Plan](#)
- Mount Pleasant Borough [Nonuniformed Pension Plan](#)

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