



**NORTH FRANKLIN TOWNSHIP POLICE
PENSION PLAN**

WASHINGTON COUNTY

COMPLIANCE AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2009, TO DECEMBER 31, 2011

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN

WASHINGTON COUNTY

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BACKGROUND

On December 18, 1984, the Pennsylvania Legislature adopted the Municipal Pension Plan Funding Standard and Recovery Act (P.L. 1005, No. 205, as amended, 53 P.S. § 895.101 et seq.). The act established mandatory actuarial reporting and funding requirements and a uniform basis for the distribution of state aid to Pennsylvania's public pension plans. Section 402(j) of Act 205 specifically requires the Auditor General, as deemed necessary, to make an audit of every municipality which receives general municipal pension system State aid and of every municipal pension plan and fund in which general municipal pension system State aid is deposited.

Pension plan aid is provided from a 2 percent foreign casualty insurance premium tax, a portion of the foreign fire insurance tax designated for paid firefighters and any investment income earned on the collection of these taxes. Generally, municipal pension plans established prior to December 18, 1984, are eligible for state aid. For municipal pension plans established after that date, the sponsoring municipality must fund the plan for three plan years before it becomes eligible for state aid. In accordance with Act 205, a municipality's annual state aid allocation cannot exceed its actual pension costs.

In addition to Act 205, the North Franklin Township Police Pension Plan is also governed by implementing regulations adopted by the Public Employee Retirement Commission published at Title 16, Part IV of the Pennsylvania Code and applicable provisions of various other state statutes including, but not limited to, the following:

Act 600 - Police Pension Fund Act, Act of May 29, 1956 (P.L. 1804, No. 600), as amended, 53 P.S. § 761 et seq.

The North Franklin Township Police Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No. 15-2000, as amended, adopted pursuant to Act 600. The plan is also affected by the provisions of collective bargaining agreements between the township and its police officers.





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EUGENE A. DePASQUALE
AUDITOR GENERAL

Board of Township Supervisors
North Franklin Township
Washington County
Washington, PA 15301

We have conducted a compliance audit of the North Franklin Township Police Pension Plan for the period January 1, 2009, to December 31, 2011. The audit was conducted pursuant to authority derived from Section 402(j) of Act 205 and in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of the audit were:

1. To determine if municipal officials took appropriate corrective action to address the findings contained in our prior audit report; and
2. To determine if the pension plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies.

Our audit was limited to the areas related to the objectives identified above. Our methodology addressed determinations about the following:

- Whether state aid was properly determined and deposited in accordance with Act 205 requirements.
- Whether employer contributions are determined and deposited in accordance with the plan's governing document and applicable laws and regulations.
- Whether employee contributions are required and, if so, are determined, deducted and deposited into the pension plan and are in accordance with the plan provisions and applicable laws and regulations.

- Whether benefit payments, if any, represent payments to all (and only) those entitled to receive them and are properly determined in accordance with applicable laws and regulations.
- Whether obligations for plan benefits are accurately determined in accordance with plan provisions and based on complete and accurate participant data; and whether actuarial valuation reports are prepared and submitted to the Public Employee Retirement Commission (PERC) 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.
- Whether benefit payments have only been made to living recipients, based on the Social Security numbers found in the pension records for retirees and beneficiaries.
- Whether refunds are made to eligible members in accordance with the plan provisions and applicable laws and regulations.

North Franklin Township contracted with an independent certified public accounting firm for annual audits of its basic financial statements which are available at the township's offices. Those financial statements were not audited by us and, accordingly, we express no opinion or other form of assurance on them.

Township officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the North Franklin Township Police Pension Plan is administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies. In conducting our audit, we obtained an understanding of the township's internal controls as they relate to the township's compliance with those requirements and that we considered to be significant within the context of our audit objectives, and assessed whether those significant controls were properly designed and implemented. Additionally, we tested transactions, assessed official actions, performed analytical procedures and interviewed selected officials to provide reasonable assurance of detecting instances of noncompliance with legal and regulatory requirements or noncompliance with provisions of contracts, administrative procedures, and local ordinances and policies that are significant within the context of the audit objectives.

The results of our tests indicated that, in all significant respects, the North Franklin Township Police Pension Plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies, except as noted in the following findings further discussed later in this report:

- Finding No. 1 – Noncompliance With Prior Audit Recommendation – Pension Benefit Not Authorized By Act 600 And The Plan’s Governing Document
- Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Pay Cost-of-Living Adjustments To Eligible Retirees
- Finding No. 3 – Incorrect Payroll Used To Determine A Vested Pension Benefit Resulting In An Underpayment Of Pension Benefits
- Finding No. 4 – Failure To Refund Employee Contributions To A Terminated Plan Member
- Finding No. 5 – Failure To Maintain An Adequate Record-Keeping System

The accompanying supplementary information is presented for purposes of additional analysis. We did not audit the information or conclude on it and, accordingly, express no form of assurance on it.

The contents of this report were discussed with officials of North Franklin Township and, where appropriate, their responses have been included in the report.

January 25, 2013


EUGENE A. DEPASQUALE
Auditor General



NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
STATUS OF PRIOR FINDINGS

Noncompliance With Prior Audit Recommendations

North Franklin Township has not complied with the prior audit recommendations concerning the following as further discussed in the Findings and Recommendations section of this report:

- Pension Benefit Not Authorized By Act 600 And The Plan's Governing Document
- Failure To Pay Cost-of-Living Adjustments To Eligible Retirees

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Pension Benefit Not Authorized By Act 600 And The Plan’s Governing Document

Condition: As disclosed in the prior audit report, plan officials provided for a pension benefit not authorized by Act 600 and the plan’s governing document. Plan officials included payment for accumulated sick leave that was not earned during the pension computation period in the determination of final average salary used to calculate monthly pension benefits for a police officer who retired on September 25, 2004.

Criteria: Section 5(c) of Act 600 states, in part:

Monthly pension or retirement benefits other than length of service increments shall be computed at one-half the monthly average salary of such member during not more than the last sixty nor less than the last thirty-six months of employment.

Although Act 600 does not define “salary,” the department has concluded, based on a line of court opinions, that the term does not encompass lump-sum payments for leave that was not earned during the pension computation period.

Furthermore, Article I at Section 1.19 of the pension plan’s governing document, Ordinance No. 15-2000, states, in part:

“Final Average Monthly Salary” shall mean the average monthly salary earned by the Participant and paid by the Employer during the final thirty-six (36) months immediately preceding termination of employment. Salary shall include the Employee’s Compensation to which the Employee is entitled for the rendering of services in Employment but shall exclude for this purpose any single sum or extraordinary payment made which are not directly attributable to active Employment during the averaging period including but not limited to payment for accumulated sick leave, payment of a longevity bonus, or payment of a back pay damage award...

Cause: Plan officials failed to establish adequate internal control procedures to ensure compliance with the prior audit recommendation.

Effect: The plan is paying pension benefits to a retiree in excess of those authorized by Act 600 and the plan’s governing document. The retiree is receiving excess benefits of \$38 per month, which totaled approximately \$3,840 from the date of retirement through the date of this audit report. In addition, the retiree has received annual cost-of-living adjustments based on the excess pension benefit determination resulting in overpayments of approximately \$1,090 through the date of this audit report.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Providing unauthorized pension benefits increases the plan's pension costs and reduces the amount of funds available for investment purposes or for the payment of authorized benefits or administrative expenses. Since the township received state aid based on unit value during the current audit period, it did not receive allocations attributable to the excess pension benefits provided. However, the increased costs to the pension plan as a result of the excess pension benefits could result in the receipt of excess state aid in the future and increase the municipal contributions necessary to fund the plan in accordance with Act 205 funding standards.

Recommendation: We again recommend that the retiree's pension benefit be adjusted prospectively. In addition, any excess benefit payments made from the plan will be deemed ineligible for funding with state aid. Accordingly, the pension plan's actuary may be required to determine the impact, if any, of the excess benefit payments on the township's future state aid allocations and submit this information to the Department. If it is determined the excess benefit payments had an impact on the township's future state aid allocations after the submission of this information, the plan's actuary would then be required to contact the Department to verify the overpayment of state aid received. Plan officials would then be required to reimburse the overpayment to the Commonwealth.

We further recommend that future pension benefits be calculated and paid in accordance with Act 600 and the applicable provisions contained in the plan's governing document in effect at the time of a plan member's retirement.

Management's Response: Municipal officials agreed with the finding without exception. In a letter dated November 13, 2012, the township manager indicated that the township would have the plan's actuary recalculate the pension benefit.

Auditor's Conclusion: Compliance will be evaluated during our next audit of the plan.

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Pay Cost-of-Living Adjustments To Eligible Retirees

Condition: As disclosed in the prior audit report, the township did not pay the 2008 cost-of-living adjustments (COLAs) due to 2 eligible retirees in accordance with the provisions contained in the plan's governing document and the collective bargaining agreement. Furthermore, the township did not pay the 2006 and 2007 COLAs due to the retiree's until February and May of 2008, respectively. In addition, the township has not paid any additional COLAs due to the retirees for the years 2009 through 2012.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Criteria: Section 5(g) of Act 600 states, in part:

The ordinance or resolution establishing the police pension fund may provide for a cost of living increase for members of the police force receiving retirement benefits. The cost of living increase shall not exceed the percentage increase in the Consumer Price Index from the year in which the police member last worked, shall not cause the total police pension benefits to exceed seventy-five per centum of the salary for computing retirement benefits and shall not cause the total cost of living increase to exceed thirty per centum. No cost of living increase shall be granted which would impair the actuarial soundness of the pension fund.

In addition, Section 4.06 of Ordinance No. 15-2000 states, in part:

Each Participant who shall retire and receive a retirement benefit under this Article IV shall be entitled to receive a cost of living adjustment to the amount of benefit payable to such Participant effective as of each annual anniversary date of the original commencement of the Participant's retirement benefit payments hereunder.

Furthermore, Section 4(F) of Article XVIII of the collective bargaining agreement effective January 1, 2009, to December 31, 2011, states, in part:

All officers retiring after January 1, 2000 shall be entitled to a cost-of-living adjustment to their pension.

Cause: Municipal officials failed to establish adequate internal control procedures to ensure COLAs were determined and paid in accordance with the plan's governing document and the collective bargaining agreement.

Effect: The retirees have not received the COLAs that they are entitled to pursuant to the plan's governing document and the collective bargaining agreement.

Recommendation: We again recommend that the township calculate and pay the COLAs due to the retirees, with applicable interest.

We also again recommend that plan officials establish adequate internal control procedures to ensure that future COLAs due to retirees are paid timely pursuant to the plan's governing document and the collective bargaining agreement.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Management Response: Municipal officials agreed with the finding without exception. In a letter dated November 13, 2012, the township manager indicated that the township would have the plan's actuary calculate the COLAs due to the retired members.

Auditor's Conclusion: Compliance will be evaluated during our next audit of the plan.

Finding No. 3 – Incorrect Payroll Used To Determine A Vested Pension Benefit Resulting In An Underpayment Of Pension Benefits

Condition: The vested pension benefit calculated for a plan member who terminated employment in September of 1999 was prepared using incorrect payroll data. The member's wages were understated for each of the years used in the pension benefit determination. The retiree became eligible to begin receiving his monthly pension benefit in February of 2010. As a result of the incorrect payroll data used in the calculation, the retiree is receiving a monthly benefit less than the amount to which he is entitled.

Criteria: Section 5(h) of Act 600, states, in part:

The ordinance or resolution establishing the police pension fund may provide for a vested benefit provided that such would not impair the actuarial soundness of the pension fund. Under the provisions of such benefit, should a police officer, before completing superannuation retirement age and service requirements but after having completed twelve years of total service, for any reason cease to be employed as a full-time police officer by the municipality or regional police department in whose pension fund he has been a member, he shall be entitled to vest his retirement benefits by filing with the governing body within ninety days of the date he ceases to be a full-time police officer a written notice of his intention to vest. Upon reaching the date which would have been his superannuation retirement date if he had continued to be employed as a full-time police officer he shall be paid a partial superannuation retirement allowance determined by applying the percentage his years of service bears to the years of service which he would have rendered had he continued to work until his superannuation retirement date to the gross pension, using however the monthly average salary during the appropriate period prior to his termination of employment.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

In addition, Part 6 of the township's codified ordinance book, the applicable governing ordinance in effect at the time of the member's termination, defined Final Monthly Average Salary as follows:

The average monthly salary earned by the participant paid by the employer during the final 36 months immediately preceding termination of active employment. Salary shall include the employee's compensation to which the employee is entitled for the rendering of services in employment but shall exclude for this purpose any single sum or extraordinary payments made which are not directly attributable to active employment during the averaging period including, but not limited to, payment for accumulated sick leave, payment of a longevity bonus or payment of a back pay damage award.

Cause: Municipal officials failed to establish adequate internal control procedures to ensure the accuracy of the vested pension benefit calculation.

Effect: The retiree is receiving a monthly benefit that is \$87 per month less than what he is entitled to receive. Since the commencement of the retiree's benefit payments in February of 2010 through the date of this audit report, the retiree is owed an additional \$3,132.

Recommendation: We recommend that the retiree's monthly pension benefit be increased prospectively by \$87 per month. We also recommend that the retiree be reimbursed for all retroactive benefit payments due.

We also recommend that municipal officials establish adequate internal control procedures to ensure that all pension benefit calculations are properly determined and paid in accordance with the provisions contained in Act 600 and the plan's governing document.

Management's Response: Municipal officials agreed with the finding without exception.

Finding No. 4 – Failure To Refund Employee Contributions To A Terminated Plan Member

Condition: A former plan member who terminated his employment on May 16, 2005, was not eligible for any pension benefit other than a refund of his accumulated employee contributions, plus interest. As of December 31, 2005, his accumulated employee contribution balance totaled \$3,037; however, his accumulated employee contributions have yet to be refunded.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Criteria: Section 9 of Act 600, states, in part:

Any member of a police force of a borough, town, township or regional police department, who for any reason whatsoever, shall be ineligible to receive a pension after having contributed any charges to a police pension fund established pursuant to the provisions of this act, or to a police pension fund existing on the effective date of this act supplanted by a police pension fund established pursuant to the provisions of this act, shall be entitled to a refund of all such moneys paid by him into such funds plus all interest earned by such moneys while in the police pension fund.

Furthermore, Section 7.02 of Ordinance No. 15-2000, states, in part:

A Participant whose Employment with the Employer shall terminate for any reason other than death or Total and Permanent Disability prior to attainment of Normal Retirement Age shall be entitled to receive a distribution of Accumulated Contributions. Upon receipt of such Accumulated Contributions, said Participant and Beneficiary shall not be entitled to any further payments from the Plan.

Cause: Municipal officials failed to establish adequate internal control procedures to ensure the refund was determined and paid in accordance with the provisions contained in Act 600 and the plan's governing document.

Effect: The interest on the amount due continues to accrue until the refund is made to the former plan member.

Recommendation: We recommend that the township calculate and pay the refund due to the terminated employee, with applicable interest. We also recommend that plan officials establish adequate internal control procedures to ensure that future refunds are paid timely and in accordance with the provisions contained in Act 600 and the plan's governing document.

Management Response: Municipal officials agreed with the finding without exception.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Failure To Maintain An Adequate Record-Keeping System

Condition: The pension plan’s record-keeping system did not provide effective control over assets, revenues and expenses and does not meet the minimum requirements of financial records required by this department. The deficiencies are as follows:

- Payroll records for the years 2009 and 2010 had to be obtained from an outside source;
- Annual custodial account statements for the years 2009 and 2010 were not maintained;
- Annual pension payment registers for the years 2009, 2010 and 2011 were not maintained;
- Pension calculations for two retirees were not available for examination;
- The revised January 1, 2009, actuarial valuation report had to be obtained from the plan’s actuary;
- The 2010 minimum municipal obligation calculation had to be obtained from the plan’s consultant; and
- The 2011 Certification Form AG 385 was not maintained by the municipality.

Criteria: An adequate system of accounting and record keeping is a prerequisite for the sound administration of pension plans.

Cause: Since our prior audit, there was a high rate of turnover in municipal officials which included two of the three elected township supervisors, the township manager and the township secretary/treasurer. Furthermore, municipal officials failed to establish and implement adequate internal controls to ensure the availability of the pension plan records.

Effect: Although we were able to obtain copies from a third-party source in order to complete our audit procedures, the failure of plan officials to maintain adequate records prohibits municipal officials from effectively monitoring the plan’s financial operations.

Recommendation: We recommend that plan officials establish accounting procedures which meet the minimum record-keeping requirements of this department. Plan officials should refer to the Auditor General’s Bulletin No. 2-88 entitled “Preparation, Maintenance and Auditability of Financial Records,” for further guidance in establishing adequate accounting procedures.

Management’s Response: Municipal officials agreed with the finding without exception.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

SCHEDULE OF FUNDING PROGRESS

Historical trend information about the plan is presented herewith as supplementary information. It is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other state and local government retirement systems.

The actuarial information is required by Act 205 biennially. The historical information, beginning as of January 1, 2007, is as follows:

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Assets in Excess of) Actuarial Accrued Liability (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	Unfunded (Assets in Excess of) Actuarial Accrued Liability as a % of Payroll [(b-a)/(c)]
01-01-07	\$ 1,747,175	\$ 2,132,106	\$ 384,931	81.9%	\$ 327,122	117.7%
01-01-09	1,845,151	2,328,712	483,561	79.2%	361,917	133.6%
01-01-11	2,023,739	2,830,476	806,737	71.5%	364,711	221.2%

Note: The market value of the plan's assets at 01-01-07 has been adjusted to reflect the smoothing of gains and/or losses over a 4-year averaging period. The market values of the plan's assets at 01-01-09 and 01-01-11 have been adjusted to reflect the smoothing of gains and/or losses subject to a corridor between 70 to 130 percent of the market value of assets. These methods will lower contributions in years of less than expected returns and increase contributions in years of greater than expected returns. The net effect over long periods of time is to have less variance in contribution levels from year to year.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

The comparability of trend information is affected by changes in actuarial assumptions, benefit provisions, actuarial funding methods, accounting policies, and other changes. Those changes usually affect trends in contribution requirements and in ratios that use the actuarial accrued liability as a factor.

Analysis of the dollar amount of the actuarial value of assets, actuarial accrued liability, and unfunded (assets in excess of) actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability (Column 4) provides one indication of the plan's funding status on a going-concern basis. Analysis of this percentage, over time, indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan.

Trends in unfunded (assets in excess of) actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded (assets in excess of) actuarial accrued liability as a percentage of annual covered payroll (Column 6) approximately adjusts for the effects of inflation and aids analysis of the plan's progress made in accumulating sufficient assets to pay benefits when due. Generally, where there is an unfunded actuarial accrued liability, the smaller this percentage, the stronger the plan. However, when assets are in excess of the actuarial accrued liability, the higher the bracketed percentage, the stronger the plan.

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

SCHEDULE OF CONTRIBUTIONS FROM EMPLOYER
AND OTHER CONTRIBUTING ENTITIES

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2006	\$ 83,899	100.0%
2007	95,337	100.0%
2008	102,411	100.0%
2009	106,882	100.0%
2010	99,586	100.0%
2011	119,120	101.8%

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
 SUPPLEMENTARY INFORMATION
 NOTES TO SUPPLEMENTARY SCHEDULES
 (UNAUDITED)

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest actuarial valuation date follows:

Actuarial valuation date	January 1, 2011
Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	11 years
Asset valuation method	Plan assets are valued using the method described in Section 210 of Act 205, as amended, subject to a corridor between 70-130% of the market value of assets.

Actuarial assumptions:

Investment rate of return *	7.5%
Projected salary increases *	5.0%
* Includes inflation at	3.0%
Cost-of-living adjustments	3.0%

NORTH FRANKLIN TOWNSHIP POLICE PENSION PLAN
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

North Franklin Township Police Pension Plan
Washington County
620 Franklin Farms Road
Washington, PA 15301

Mr. James Huff	Chairman, Board of Township Supervisors
Mr. Silvio Passalacqua	Township Supervisor
Mr. Dennis Dydiw	Township Supervisor
Mr. William Boucher, CPA	Township Manager
Ms. Julie Ann Dotson	Treasurer

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, Room 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.