



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 12 Counties

HARRISBURG – Auditor General Eugene DePasquale today released audits of municipal employee pension plans in Allegheny, Butler, Centre, Chester, Crawford, Dauphin, Delaware, Lancaster, Lebanon, Northumberland, Washington and York 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 County

- Castle Shannon Borough [Police Pension Plan](#)
- Castle Shannon Borough [Nonuniformed Pension Plan](#)
- Scott Township [Nonuniformed Pension Plan](#)
- Scott Township [Police Pension Plan](#)

Butler County

- Slippy Rock Borough [Nonuniformed Pension Plan](#)
- Slippy Rock Borough [Police Pension Plan](#)

Centre County

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

Chester County

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

Crawford County

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

Dauphin County

- Dauphin Borough [Nonuniformed Employee's Pension Plan](#)
- Elizabethville Borough [Nonuniformed Pension Plan](#)

Delaware County

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

Lancaster County

- Drumore Township [Nonuniformed Pension Plan](#)

Lebanon County

- South Londonderry Township [Nonuniformed Pension Plan](#)
- South Londonderry Township [Police Pension Plan](#)

Northumberland County

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

Washington County

- City of Washington [Comprehensive Municipal Pension Trust Fund](#)
- Carroll Township [Nonuniformed Pension Plan](#)
- Carroll Township [Police Pension Plan](#)
- Chartiers Township [Nonuniformed Pension Plan](#)
- Chartiers Township [Police Pension Plan](#)

York County

- North Hopewell Township [Employees' Defined Contribution Pension Plan](#)
- North Hopewell Township [Police Pension Plan](#)

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