



Pennsylvania Department of the

# AUDITOR GENERAL

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## News for Immediate Release

Oct 20, 2017

### Auditor General DePasquale Releases Pension Plan Audits for Municipalities in Nine Counties

**HARRISBURG** – Auditor General Eugene DePasquale today released audits of municipal employee pension plans in Allegheny, Blair, Carbon, Clinton, Delaware, Lancaster, Lebanon, Montgomery, and Somerset 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](http://www.PaAuditor.gov/audit-reports).

#### Allegheny County

- Edgeworth Borough [Nonuniformed Pension Plan](#)
- Edgeworth Borough [Police Pension Plan](#)
- Findlay Township [Nonuniformed Management Pension Plan](#)
- Findlay Township [Nonuniformed Pension Plan](#)
- Findlay Township [Nonuniformed Union Pension Plan](#)

- Findlay Township [Police Pension Plan](#)

**Blair County**

- Roaring Spring Borough [Nonuniformed Pension Plan](#)
- Roaring Spring Borough [Police Pension Plan](#)

**Carbon County**

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

**Clinton County**

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

**Delaware County**

- Ridley Park Borough [Nonuniformed Pension Plan](#)
- Ridley Park Borough [Police Pension Plan](#)

**Lancaster County**

- East Drumore Township [Nonuniformed Pension Plan](#)
- Pequea Township [Nonuniformed Employees' Pension Plan](#)

**Lebanon County**

- East Hanover Township [Nonuniformed Pension Plan](#)

**Montgomery County**

- Schwenksville Borough [Police Pension Plan](#)

**Somerset County**

- Stonycreek Township [Nonuniformed Pension Plan](#)

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