
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

March 13, 2024

Auditor General DeFoor Releases Audits of Municipal Pension Plans in 17 Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audits of 41 municipal and police pension plans in Allegheny, Armstrong, Beaver, Butler, Cambria, Chester, Clinton, Cumberland, Dauphin, Delaware, Erie, Luzerne, Mifflin, Schuylkill, Snyder, Somerset and Westmoreland counties.

“Our audits make sure state pension aid is used as required by law, which helps to reduce financial burdens on local taxpayers,” DeFoor said.

State aid for municipal pension plans is generated by a 2 percent tax on fire and casualty insurance policies sold in Pennsylvania by out-of-state companies. In 2023, the Department of the Auditor General distributed a total of \$372.77 million in aid to 1,471 municipalities and regional departments to support pension plans covering police officers, paid firefighters and non-uniformed employees.

The department is required by law to audit municipal pension plans and volunteer fire relief associations that receive state aid from the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Explanations of findings are found in the full audit reports linked below or available online at www.PaAuditor.gov/audit-reports.

Allegheny County

[Oakdale Borough Non-Uniformed Pension Plan](#)

Armstrong County

[Freeport Borough Non-Uniformed Pension Plan](#)

[Freeport Borough Police Pension Plan](#)

Beaver County

[Ohioville Borough Non-Uniformed Pension Plan](#)

[Ohioville Borough Police Pension Plan](#)

Butler County

[Harmony Borough Non-Uniformed Employees' Pension Plan](#)

Cambria County

[Hasting Borough Non-Uniformed Pension Plan](#)

[Hasting Borough Police Pension Plan](#)

[Northern Cambria Borough Non-Uniformed Pension Plan](#)

[Northern Cambria Borough Police Pension Plan](#)

Chester County

[East Nottingham Township Non-Uniformed 401\(a\) Pension Plan](#)

Clinton County

[City of Lock Haven Employees' Retirement Fund](#)

[City of Lock Haven Police Pension Plan](#)

Cumberland County

[Dickinson Township Non-Uniformed Pension Plan](#)

Dauphin County

[South Hanover Township Non-Uniformed Pension Plan](#)

[Wiconisco Township Non-Uniformed Pension Plan](#)

[Wiconisco Township Police Pension Plan](#)

Delaware County

[Glenolden Borough Non-Uniformed Pension Plan](#)

[Glenolden Borough Police Pension Plan](#)

[Prospect Park Borough Non-Uniformed Pension Plan](#)

Erie County

[Fairview Township Non-Uniformed Pension Plan](#)

Luzerne County

[City of Nanticoke Firemen's Pension Plan](#)

[City of Nanticoke Non-Uniformed Pension Plan](#)

[City of Nanticoke Police Pension Plan](#)

[Forty Fort Borough Firemen's Pension Plan](#)

[Forty Fort Borough Non-Uniformed Pension Plan](#)

[Forty Fort Borough Police Pension Plan](#)

[Dallas Township Non-Uniformed Pension Plan](#)

[White Haven Borough Non-Uniformed Pension Plan](#)

[White Haven Borough Police Pension Plan](#)

Mifflin County

[Oliver Township Non-Uniformed Pension Plan](#)

Schuylkill County

[Foster Township Non-Uniformed Pension Plan](#)

[Minersville Borough Non-Uniformed Pension Plan](#)

[Minersville Borough Police Pension Plan](#)

Snyder County

[Middleburg Borough Non-Uniformed Pension Plan](#)

[Middleburg Borough Police Pension Plan](#)

Somerset County

[Indian Lake Borough Non-Uniformed Pension Plan](#)

Washington County

[Bentleyville Borough Non-Uniformed Pension Plan](#)

[Bentleyville Borough Police Cash Balance Pension Plan](#)

[Bentleyville Borough Police Pension Plan](#)

[City of Washington Comprehensive Municipal Pension Trust Fund](#)

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