
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



Pennsylvania Auditor General



News for Immediate Release

April 18, 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 32 municipal and police pension plans in Allegheny, Beaver, Bedford, Chester, Clearfield, Dauphin, Erie, Franklin, Lackawanna, Lancaster, Lawrence, Mercer, Montgomery, Pike, 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

[Marshall Township Non-Uniformed Employees’ Pension Plan](#)

Beaver County

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

[Midland Borough Non-Uniformed Union Pension Plan](#)

[Midland Borough Police Pension Plan](#)

Bedford County

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

Chester County

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

[Birmingham Township Police Pension Plan](#)

Clearfield County

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

[Curwensville Borough Police Pension Plan](#)

Dauphin County

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

[Hummelstown Borough Police Pension Plan](#)

Erie County

[North East Borough Non-Uniformed Pension Plan](#)

[North East Borough Police Pension Plan](#)

Franklin County

[Mont Alto Borough Non-Uniformed Pension Plan](#)

Lackawanna County

[Roaring Brook Township Non-Uniformed Pension Plan](#)

[Roaring Brook Township Police Pension Plan](#)

Lancaster County

[Susquehanna Regional Non-Uniformed Pension Plan](#)

[Susquehanna Regional Police Pension Plan](#)

Lawrence County

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

Mercer County

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

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

[City of Farrell Police Pension Plan](#)

Montgomery County

[Lower Merion Township Police Pension Plan](#)

[Towamencin Township Non-Uniformed Employees Money Purchase Pension Plan](#)

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

[Towamencin Township Police Pension Plan](#)

Pike County

[Blooming Grove Township Non-Uniformed Pension Plan](#)

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

Snyder County

[Shamokin Dam Borough Non-Uniformed Pension Plan](#)

[Shamokin Dam Borough Police Pension Plan](#)

Somerset County

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

Westmoreland County

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

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