

# COMPLIANCE AUDIT

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## Tinicum Township Police Pension Plan Delaware County, Pennsylvania For the Period January 1, 2015 to December 31, 2018

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May 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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Board of Township Commissioners  
Tinicum Township  
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We have conducted a compliance audit of the Tinicum Township Police Pension Plan for the period January 1, 2015 to December 31, 2018. We also evaluated compliance with some requirements subsequent to that period when possible. 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 finding and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding 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. To determine if municipal officials took appropriate corrective action to address the finding contained in our prior audit report, we inquired of plan officials and evaluated supporting documentation provided by officials evidencing that the suggested corrective action has been appropriately taken. To determine whether the pension plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies, our methodology included the following:

- We determined whether state aid was properly determined and deposited in accordance with Act 205 requirements by verifying the annual deposit date of state aid and determining whether deposits were made within 30 days of receipt for all years within the period under audit.

- We determined whether annual employer contributions were calculated and deposited in accordance with the plan's governing document and applicable laws and regulations by examining the municipality's calculation of the plan's annual financial requirements and minimum municipal obligation (MMO) and comparing these calculated amounts to amounts actually budgeted and deposited into the pension plan as evidenced by supporting documentation.
- We determined whether annual employee contributions were calculated, deducted, and deposited into the pension plan in accordance with the plan's governing document and applicable laws and regulations by testing total members' contributions on an annual basis using the rates obtained from the plan's governing document in effect for all years within the period under audit and examining documents evidencing the deposit of these employee contributions into the pension plan.
- We determined whether retirement benefits calculated for all 3 of the plan members who retired during the current audit period represent payments to all and only those entitled to receive them and were properly determined and disbursed in accordance with the plan's governing document, applicable laws and regulations by recalculating the amount of the monthly pension benefit due to retired individuals and comparing these amounts to supporting documentation evidencing amounts determined and actually paid to recipients.
- We determined whether the January 1, 2015 and January 1, 2017 actuarial valuation reports were prepared and submitted by March 31, 2016 and 2018, respectively, in accordance with Act 205 and whether 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 by comparing selected information to supporting source documentation.
- We determined whether all annual special ad hoc postretirement reimbursements received by the municipality were authorized and appropriately deposited in accordance with Act 147 by tracing information to supporting documentation maintained by plan officials.
- We determined whether provisions of the Deferred Retirement Option Plan (DROP) were in accordance with the provisions of Act 205 by examining provisions stated in the plan's governing documents.

Township officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Tinicum 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 and as previously

described, 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 procedures indicated that, in all significant respects, the Tincum 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 finding further discussed later in this report:

Finding – Noncompliance With Prior Audit Recommendation – Pension  
Benefits Not Authorized By Act 600

The finding contained in this audit report repeats a condition that was cited in our previous audit report that has not been corrected by township officials. We are concerned by the township's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

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 Tincum Township and, where appropriate, their responses have been included in the report.

May 1, 2019



EUGENE A. DEPASQUALE  
Auditor General

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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.

Annual state aid allocations are provided from a 2 percent foreign (out-of-state) casualty insurance premium tax, a portion of the foreign (out-of-state) 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 Tincum Township Police Pension Plan is also governed by implementing regulations adopted by the former 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 147 - Special Ad Hoc Municipal Police and Firefighter Postretirement Adjustment Act, Act of December 14, 1988 (P.L. 1192, No. 147), as amended, 53 P.S. § 896.101 et seq.

Act 600 - Police Pension Fund Act, Act of May 29, 1956 (P.L. 1804, No. 600), as amended, 53 P.S. § 767 et seq.

The Tincum Township Police Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No 2004-775, 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. The plan was established February 27, 1957. Active members are required to contribute 5 percent of compensation to the plan. As of December 31, 2018, the plan had 15 active members, no terminated members eligible for vested benefits in the future, and 11 retirees receiving pension benefits.

## **BACKGROUND – (Continued)**

As of December 31, 2018, selected plan benefit provisions are as follows:

### Eligibility Requirements:

Normal Retirement	Age 54 and 25 years of service.
Early Retirement	20 years of service.
Vesting	100% vesting available after 12 years of service.

### Retirement Benefit:

Benefit equals 50% of final 36 months average salary, plus a service increment of \$100 per month upon completion of 26 years of service.

### Survivor Benefit:

Before Retirement Eligibility	Refund of member contributions plus interest.
After Retirement Eligibility	A monthly benefit equal to 50% of the pension the member was receiving or was entitled to receive on the day of the member's death.

### Service Related Disability Benefit:

Officers hired prior to September 1, 1997, benefit equals 100% of salary. Officers hired after September 1, 1997, benefit equals 70% of salary, and in both cases, payable for life, offset by social security disability benefits.

TINICUM TOWNSHIP POLICE PENSION PLAN  
STATUS OF PRIOR FINDINGS

Compliance With Prior Audit Recommendation

Tinicum Township has complied with the prior audit recommendation concerning the following:

- Unauthorized Provision For A Killed In Service Benefit

The township enacted Ordinance No. 2017-888 adopting the provisions of Act 51 and eliminating the killed in service provision from the police pension plan document.

Noncompliance With Prior Audit Recommendation

Tinicum Township has not complied with the prior audit recommendation concerning the following as further discussed in the Finding and Recommendation section of this report:

- Pension Benefits Not Authorized By Act 600



TINICUM TOWNSHIP POLICE PENSION PLAN  
FINDING AND RECOMMENDATION

**Finding – Noncompliance With Prior Audit Recommendation – Pension Benefits Not Authorized By Act 600**

Condition: As disclosed in the prior four audit reports, plan officials provided pension benefits to retired police officers in excess of those authorized by Act 600. During 2002 to 2004, it was disclosed that plan officials provided excess pension benefits to three police officers who retired by including accumulated unused sick and vacation leave that was not earned during the pension computation period and special duty pay, which was specifically prohibited as part of the definition of “average monthly earnings” contained in the plan’s governing document in the determination of the final average monthly salary used to calculate their monthly pension benefits. During 2010 and 2012, plan officials granted additional excess benefits to two additional police officers who retired, by including severance pay that was not considered earned during the pension computation period in the determination of the final average monthly salary used to calculate their monthly pension benefits. And finally, during the most recent prior audit period, plan officials provided pension benefits to an additional police officer who retired during 2014 in excess of those authorized by Act 600 by including not only severance pay, but also accumulated unused compensatory time not earned during the pension computation period in the final average salary used to calculate the monthly pension benefit. These five retired officers (one of the original recipients passed away January 21, 2017) continue to receive monthly pension benefits in excess of Act 600 through the date of this report.

A similar condition occurred during the current audit period. Plan officials again provided pension benefits in excess of Act 600 to a police officer who was granted a service-related disability pension benefit on December 31, 2017, by including severance pay in the amount of \$17,168 in the final average monthly salary used to calculate the monthly pension benefit.

Section 4.2(a) of the plan’s governing document, Ordinance No. 2004-775, states, in part:

The monthly retirement pension benefit for a policeman retiring under Section 4 shall be determined as: 50% of the average monthly salary which he was paid during his last 36 months of service...

The township has interpreted this provision to authorize the inclusion of lump-sum payments for leave earned outside the pension computation period.

Furthermore, Section 4 of Ordinance No. 554 of 1981 states, in part:

Average monthly earnings shall mean those earnings reported to the Internal Revenue Service, except Special Duty Pay as described in Section 3.

TINICUM TOWNSHIP POLICE PENSION PLAN  
FINDING AND RECOMMENDATION

**Finding – (Continued)**

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 or severance payments.

Cause: As previously disclosed, plan officials determined the first three referenced retirees’ pension benefits in accordance with arbitration rulings issued during 2005 and 2009. And as such, plan officials believed that the township was contractually obligated to continue to calculate pension benefits in the same manner for those police officers who retired not only in 2010, 2012 and 2014, but also currently for the officer who retired during 2017.

Effect: The plan is paying approximately \$1,601 in monthly pension benefits to 6 retirees (formerly 7; however, one of the original retirees receiving excess benefits since 2004 passed away during 2017) in excess of those authorized by Act 600 (*It should be noted that this monthly excess amount does not include the impact of the excess monthly amount resulting from the inclusion of the accumulated unused sick and vacation leave not earned during the pension computation from the original retirees (retired during 2002 and 2004) as the information is no longer available due to the department’s record retention policy*).

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.

TINICUM TOWNSHIP POLICE PENSION PLAN  
FINDING AND RECOMMENDATION

**Finding – (Continued)**

Recommendation: We again recommend that all pension benefits be determined in accordance with Act 600 provisions. To the extent that the township is not in compliance with Act 600 and/or is contractually obligated to pay benefits to existing retirees in excess of those authorized by Act 600, the excess must be reflected in the Act 205 actuarial valuation reports for the plan and funded in accordance with Act 205 funding standards. Furthermore, such benefits will be deemed ineligible for funding with state pension aid. In such case, the plan's actuary may be required to determine the impact, if any, of the excess benefits on the township's future state aid allocations and submit this information to the department. If it is determined the excess benefits 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 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 as stated but have indicated concerns with the definition of salary and believe they are contractually obligated to include this form of compensation in calculating benefits. The township will continue to negotiate in good faith to comply with the audit recommendations during the next bargaining period.

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

TINICUM TOWNSHIP POLICE PENSION PLAN  
SUPPLEMENTARY INFORMATION  
(UNAUDITED)

The supplementary information contained on Pages 7 through 10 reflects the implementation of GASB Statement No. 67, *Financial Reporting for Pension Plans*. The objective of this statement is to improve financial reporting by state and local governmental pension plans.

SCHEDULE OF CHANGES IN THE NET PENSION  
LIABILITY AND RELATED RATIOS  
FOR THE YEARS ENDED DECEMBER 31, 2014, 2015, AND 2016

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability			
Service cost	\$ 173,671	\$ 208,636	\$ 219,068
Interest	514,418	611,895	643,392
Difference between expected and actual experience	-	699,680	-
Changes of assumptions	-	188,539	-
Benefit payments, including refunds of member contributions	(350,365)	(435,245)	(439,271)
Net Change in Total Pension Liability	<u>337,724</u>	<u>1,273,505</u>	<u>423,189</u>
Total Pension Liability – Beginning	<u>6,431,735</u>	<u>6,769,459</u>	<u>8,042,964</u>
Total Pension Liability – Ending (a)	<u><u>\$ 6,769,459</u></u>	<u><u>\$ 8,042,964</u></u>	<u><u>\$ 8,466,153</u></u>
Plan Fiduciary Net Position			
Contributions – employer	\$ 27,713	\$ 31,618	\$ 95,763
Contributions – state aid	201,379	199,963	223,107
Contributions – member	79,656	81,900	86,932
Net investment income	451,319	(65,178)	474,390
Benefit payments, including refunds of member contributions	(350,365)	(435,245)	(439,271)
Administrative expense	(4,300)	(8,600)	(5,100)
Net Change in Plan Fiduciary Net Position	<u>405,402</u>	<u>(195,542)</u>	<u>435,821</u>
Plan Fiduciary Net Position – Beginning	<u>5,781,650</u>	<u>6,187,052</u>	<u>5,991,510</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 6,187,052</u></u>	<u><u>\$ 5,991,510</u></u>	<u><u>\$ 6,427,331</u></u>
Net Pension Liability – Ending (a-b)	<u><u>\$ 582,407</u></u>	<u><u>\$ 2,051,454</u></u>	<u><u>\$ 2,038,822</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.4%	74.5%	75.9%
Estimated Covered Employee Payroll	\$ 1,509,998	\$ 1,546,510	\$ 1,591,820
Net Pension Liability as a Percentage of Covered Employee Payroll	38.6%	132.7%	128.1%

TINICUM TOWNSHIP POLICE PENSION PLAN  
SUPPLEMENTARY INFORMATION  
(UNAUDITED)

SCHEDULE OF CHANGES IN THE NET PENSION  
LIABILITY AND RELATED RATIOS  
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2018

	<u>2017</u>	<u>2018</u>
Total Pension Liability		
Service cost	\$ 195,360	\$ 205,128
Interest	668,541	702,803
Difference between expected and actual experience	(125,487)	-
Changes of assumptions	26,402	-
Benefit payments, including refunds of member contributions	(411,331)	(479,469)
Net Change in Total Pension Liability	<u>353,485</u>	<u>428,462</u>
Total Pension Liability – Beginning	8,466,153	8,819,638
Total Pension Liability – Ending (a)	<u>\$ 8,819,638</u>	<u>\$ 9,248,100</u>
Plan Fiduciary Net Position		
Contributions – employer	\$ 71,600	\$ 117,080
Contributions – state aid	256,942	252,957
Contributions – member	84,447	84,738
Net investment income	1,039,985	(465,712)
Benefit payments, including refunds of member contributions	(411,331)	(479,469)
Administrative expense	(9,000)	(5,100)
Net Change in Plan Fiduciary Net Position	<u>1,032,643</u>	<u>(495,506)</u>
Plan Fiduciary Net Position – Beginning	6,427,331	7,459,974
Plan Fiduciary Net Position – Ending (b)	<u>\$ 7,459,974</u>	<u>\$ 6,964,468</u>
Net Pension Liability – Ending (a-b)	<u>\$ 1,359,664</u>	<u>\$ 2,283,632</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.6%	75.3%
Estimated Covered Employee Payroll	\$ 1,712,864	\$ 1,807,560
Net Pension Liability as a Percentage of Covered Employee Payroll	79.4%	126.3%

TINICUM TOWNSHIP POLICE PENSION PLAN  
 SUPPLEMENTARY INFORMATION  
 (UNAUDITED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the township as of December 31, 2014, 2015, 2016, 2017 and 2018, calculated using the discount rate of 8.0%, as well as what the township's net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	<u>1% Decrease (7.0%)</u>	<u>Current Discount Rate (8.0%)</u>	<u>1% Increase (9.0%)</u>
Net Pension Liability – 12/31/14	\$ 1,308,868	\$ 582,407	\$ (37,722)
Net Pension Liability – 12/31/15	\$ 2,934,282	\$ 2,051,454	\$ 1,300,175
Net Pension Liability – 12/31/16	\$ 2,963,907	\$ 2,038,822	\$ 1,251,669
Net Pension Liability – 12/31/17	\$ 2,312,661	\$ 1,359,664	\$ 547,978
Net Pension Liability – 12/31/18	\$ 3,272,499	\$ 2,283,632	\$ 1,441,156

SCHEDULE OF CONTRIBUTIONS

<u>Year Ended December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered- Employee Payroll</u>	<u>Contributions as a Percentage of Covered- Employee Payroll</u>
2014	\$ 229,092	\$ 229,092	\$ -	\$1,509,998	15.17%
2015	231,581	231,581	-	1,546,510	14.97%
2016	318,870	318,870	-	1,591,820	20.03%
2017	328,542	328,542	-	1,712,864	19.18%
2018	370,037	370,037	-	1,807,560	20.47%

TINICUM TOWNSHIP POLICE PENSION PLAN  
SUPPLEMENTARY INFORMATION  
(UNAUDITED)

SCHEDULE OF INVESTMENT RETURNS

Annual Money-Weighted Rate of Return, Net of Investment Expense:

2018	(6.49%)
2017	16.57%
2016	8.07%
2015	(1.09%)
2014	7.27%

TINICUM 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, 2013, is as follows:

	(1)	(2)	(3)	(4)
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)
01-01-13	\$ 5,242,769	\$ 6,112,104	\$ 869,335	85.8%
01-01-15	6,187,052	7,657,678	1,470,626	80.8%
01-01-17	6,427,331	8,367,068	1,939,737	76.8%

Note: The market value of the plan’s assets at 01-01-13 has been adjusted to reflect the smoothing of gains and/or losses subject to a ceiling of 120 percent of market value. This method 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.



TINICUM 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.

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

The information presented in the 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, 2017
Actuarial cost method	Entry age normal.
Amortization method	Level dollar.
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 ceiling of 120% of the market value of assets.
Actuarial assumptions:	
Investment rate of return	8.0%
Projected salary increases	5.0%
Cost-of-living adjustments	None assumed.

TINICUM TOWNSHIP POLICE PENSION PLAN  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

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