

# COMPLIANCE AUDIT

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

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January 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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AUDITOR GENERAL

Township Council  
Horsham Township  
Montgomery County  
Horsham, PA 19044

We have conducted a compliance audit of the Horsham 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 finding 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 5 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 also determined whether retirement benefits calculated for both of the plan members who elected to vest during the current audit period represent payments to all (and only) those entitled to receive them and were properly determined in accordance with the plan's governing document, applicable laws and regulations by recalculating the amount of the pension benefit due to retired individuals and comparing these amounts to supporting documentation evidencing amounts determined.
- 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.

Horsham Township contracted with an independent certified public accounting firm for annual audits of its basic financial statements which are available at the township's offices. Those financial statements were not audited by us and, accordingly, we express no opinion or other form of assurance on them.

Township officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Horsham 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 Horsham 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 –  
Unauthorized Pension Benefits

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 Horsham Township and, where appropriate, their responses have been included in the report. We would like to thank township officials for the cooperation extended to us during the conduct of the audit.

December 13, 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 Horsham 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 177 - General Local Government Code, Act of December 19, 1996 (P.L. 1158, No. 177), as amended, 53 Pa.C.S. § 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 Horsham Township Police Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No. 2016-3, 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 January 1, 1973. Active members are required to contribute 5 percent of compensation to the plan. As of December 31, 2018, the plan had 36 active members, 2 terminated members eligible for vested benefits in the future, and 30 retirees receiving pension benefits from the plan.

## BACKGROUND – (Continued)

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

### Eligibility Requirements:

Normal Retirement	For members hired on or before December 31, 2014 - Age 52 and 25 years of service. For members hired on or after January 1, 2015 - Age 55 and 25 years of service. In no event shall a Participant retire later than the first of the month coincident with or next following his 65 <sup>th</sup> birthday.
Early Retirement	20 years of service if hired on or after January 1, 2001. Age 45 and 10 years of service if hired before January 1, 2001.
Vesting	100% after 12 years of service

### Retirement Benefit:

50% of final 36 months average salary. The benefit is increased by an additional 2% of final average salary for each year of service past normal retirement to age 65, with a \$100 per month cap if hired on or after January 1, 2001. Retirement prior to normal retirement date is pro-rated based on completed years of service and is actuarially reduced for early commencement.

### 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:

50% of member's salary at the time the disability was incurred, offset by Social Security disability benefits received from the same injury.

### Non-Service Related Disability Benefit:

50% of final average earnings, pro-rated by actual service over total projected service and actuarially reduced for early commencement.

HORSHAM TOWNSHIP POLICE PENSION PLAN  
STATUS OF PRIOR FINDING

Noncompliance With Prior Audit Recommendation

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

- Unauthorized Pension Benefits



HORSHAM TOWNSHIP POLICE PENSION PLAN  
FINDING AND RECOMMENDATION

**Finding – Noncompliance With Prior Audit Recommendation – Unauthorized Pension Benefits**

Condition: As disclosed in prior audit reports, the township adopted a home rule charter pursuant to the Home Rule Charter and Optional Plans Law, 53 Pa. C.S. section 2901 et seq. previously 53 P.S. section 1-101 et seq.). The plan’s governing document and the collective bargaining agreement between the township and its police officers continue to contain a member contributions provision and a nonservice-related disability benefit provision that are not in compliance with Act 600, as noted below:

<u>Provision</u>	<u>Ordinance No. 2016-3</u>	<u>Collective Bargaining Agreement</u>	<u>Act 600 (as amended)</u>
Member contributions	Participants shall contribute to the Plan an amount equal to 2.75% of their compensation... In the event that the township is required to contribute General Fund monies to keep the plan actuarially sound, the township may, on an annual basis, compel contributions from the participants, not to exceed 5% of the participants’ compensation.	Participants shall contribute to the Plan an amount equal to 2.75% of their compensation... In the event that the township is required to contribute General Fund monies to keep the plan actuarially sound, the township may, on an annual basis, compel contributions from the participants, not to exceed 5% of the participants’ compensation.	Members shall pay into the fund, monthly, an amount equal to not less than five per centum nor more than eight per centum of monthly compensation. The governing body of the borough, town, township or regional police department may, on an annual basis, by ordinance or resolution, reduce or eliminate payments into the fund by members.
Nonservice-related disability benefit	A participant shall be considered as qualified for early retirement if it is determined by a qualified physician that he is disabled... by reason of physical or mental impairment.	A participant shall be considered as qualified for early retirement if it is determined by a qualified physician that he is disabled... by reason of physical or mental impairment.	Not authorized

HORSHAM TOWNSHIP POLICE PENSION PLAN  
FINDING AND RECOMMENDATION

**Finding – (Continued)**

Criteria: The plan’s governing document and the collective bargaining agreement should contain benefit provisions that are in compliance with Act 600, as amended.

Regarding disability benefits, Section 5(e)(1) of Act 600 states:

In the case of the payment of pensions for permanent injuries incurred in service, the amount and commencement of the payments shall be fixed by regulations of the governing body of the borough, town, township or regional police department and shall be calculated at a rate no less than fifty per centum of the member’s salary at the time the disability was incurred, provided that any member who receives benefits for the same injuries under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et. seq.) shall have his disability benefits offset or reduced by the amount of such benefits. [Emphasis added.]

Furthermore, the Supreme Court of Pennsylvania in *Chirico v. Board of Supervisors for Newtown Township*, 518 Pa. 572, 544A.2d 1313 (1988) held that Act 600 does not provide for the payment of pension benefits for non-service related injuries.

In addition, on January 24, 2001, the Commonwealth Court of Pennsylvania issued its opinion in *Municipality of Monroeville v. Monroeville Police Department Wage Policy Committee*. Therein, the court held that Section 2962(c)(5) of the Home Rule Charter and Optional Plans Law, 53 Pa. C.S. section 2962(c ) (5), “clearly precludes home rule municipalities from providing pension benefits different from those prescribed in general law including Act 600”. The court’s holding was in accord with the position taken by this Department since at least January 1995.

Cause: Municipal officials again failed to effect compliance with the prior audit recommendation through the collective bargaining process.

Effect: The provision of an unauthorized nonservice-related disability benefit increases the plan’s pension costs and reduces the amount of funds available for investment purposes or the payment of authorized benefits or administrative expenses. Although the township did not receive excess state aid allocations attributable to excess benefits provided during the current audit period, providing unauthorized benefits could result in the receipt of excess state aid in the future and could increase required municipal contributions to the plan.

In addition, the failure to establish a member contribution rate pursuant to Act 600 provisions compels the township to annually determine whether member contributions should be increased as opposed to annually determining whether member contributions should be reduced.

HORSHAM TOWNSHIP POLICE PENSION PLAN  
FINDING AND RECOMMENDATION

**Finding – (Continued)**

Recommendation: The Department acknowledges that its position has changed over the years and that, until *Monroeville*, there was no definitive decision as to whether home rule municipalities were obliged to comply with applicable pension law. The Department seeks, therefore, to implement the decision in as equitable a fashion as possible, while paying necessary deference to the court's ruling. Accordingly, the department will not penalize a home rule municipality for granting benefits not authorized by Act 600 to existing retirees or to individuals who began full-time employment before January 24, 2001 (the date *Monroeville* was issued). However, the Department expects the township to restrict pension benefits to those authorized by Act 600 for all employees who began full-time employment on or after that date.

Special note should be taken that the Department's application of *Monroeville* only to employees hired on or after January 1, 2001 does not sanction (1) a municipality's granting excess benefits to existing or future employees when none had been granted as of January 24, 2001, or (2) a municipality's increasing excess benefits for existing or future employees beyond those that had been granted as of that date.

Management's Response: Municipal officials stated that they were not successful in negotiating elimination of these benefit provisions from the collective bargaining agreement during the current contract for the period January 1, 2018 to December 31, 2022, however they will try to eliminate the benefit provisions during the next set of negotiations.

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

HORSHAM TOWNSHIP POLICE PENSION PLAN  
SUPPLEMENTARY INFORMATION  
(UNAUDITED)

The supplementary information contained on Pages 7 through 9 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, 2016, 2017, AND 2018

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Pension Liability					
Service cost	\$ 324,093	\$ 361,486	\$ 370,907	\$ 396,240	\$ 393,117
Interest	1,652,993	1,677,714	1,788,284	1,844,520	1,916,181
Difference between expected and actual experience	(104,654)	501,052	(273,967)	45,527	(134,641)
Changes of assumptions	-	119,158	-	-	-
Benefit payments, including refunds of member contributions	(1,127,306)	(1,463,432)	(1,020,818)	(1,349,056)	(1,367,946)
Net Change in Total Pension Liability	745,126	1,195,978	864,406	937,231	806,711
Total Pension Liability – Beginning	21,273,030	22,018,156	23,214,134	24,078,540	25,015,771
Total Pension Liability – Ending (a)	<u>\$ 22,018,156</u>	<u>\$ 23,214,134</u>	<u>\$ 24,078,540</u>	<u>\$ 25,015,771</u>	<u>\$ 25,822,482</u>
Plan Fiduciary Net Position					
Contributions – employer	\$ 795,581	\$ 1,216,457	\$ 1,240,176	\$ 1,334,456	\$ 1,330,404
Contributions – member	181,084	200,926	209,503	206,007	215,076
Net investment income	1,061,636	(144,082)	1,324,290	2,929,546	(1,345,116)
Benefit payments, including refunds of member contributions	(1,127,306)	(1,463,432)	(1,020,818)	(1,349,056)	(1,367,946)
Administrative expense	-	(7,350)	(8,350)	(7,025)	(8,400)
Other	-	23,002	-	-	-
Net Change in Plan Fiduciary Net Position	910,995	(174,479)	1,744,801	3,113,928	(1,175,982)
Plan Fiduciary Net Position – Beginning	15,108,742	16,019,737	15,845,258	17,590,059	20,703,987
Plan Fiduciary Net Position – Ending (b)	<u>\$ 16,019,737</u>	<u>\$ 15,845,258</u>	<u>\$ 17,590,059</u>	<u>\$ 20,703,987</u>	<u>\$ 19,528,005</u>
Net Pension Liability – Ending (a-b)	<u>\$ 5,998,419</u>	<u>\$ 7,368,876</u>	<u>\$ 6,488,481</u>	<u>\$ 4,311,784</u>	<u>\$ 6,294,477</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.8%	68.3%	73.1%	82.8%	75.6%
Estimated Covered Employee Payroll	\$ 3,633,343	\$ 3,852,683	\$ 4,228,342	\$ 4,330,859	\$ 4,726,803
Net Pension Liability as a Percentage of Covered Employee Payroll	165.1%	191.3%	153.5%	99.6%	133.2%

HORSHAM 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, 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:

	1% Decrease (7.0%)	Current Discount Rate (8.0%)	1% Increase (9.0%)
Net Pension Liability – 12/31/14	\$ 8,540,434	\$ 5,998,418	\$ 3,852,647

In addition, the following presents the net pension liability of the township as of December 31, 2015, 2016, 2017, and 2018, calculated using the discount rate of 7.75%, 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:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net Pension Liability – 12/31/15	\$ 10,106,465	\$ 7,368,876	\$ 5,062,888
Net Pension Liability – 12/31/16	\$ 9,297,901	\$ 6,488,481	\$ 4,119,973
Net Pension Liability – 12/31/17	\$ 7,197,745	\$ 4,311,784	\$ 1,860,771
Net Pension Liability – 12/31/18	\$ 9,247,647	\$ 6,294,477	\$ 3,777,648

HORSHAM TOWNSHIP POLICE PENSION PLAN  
 SUPPLEMENTARY INFORMATION  
 (UNAUDITED)

SCHEDULE OF CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contributions	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2009	\$ 369,564	\$ 369,564	\$ -	\$3,547,788*	10.4%
2010	380,333	380,333	-	3,547,788*	10.7%
2011	573,516	602,188	(28,672)	3,892,508*	15.5%
2012	575,702	575,702	-	3,892,508*	14.8%
2013	789,861	789,861	-	3,378,449*	23.4%
2014	795,581	795,581	-	3,378,449*	23.5%
2015	1,214,965	1,216,457	(1,492)	3,852,683	31.6%
2016	1,240,176	1,240,176	-	4,228,342	29.3%
2017	1,334,456	1,334,456	-	4,330,859	30.8%
2018	1,330,404	1,330,404	-	4,276,803	31.1%

\* Covered-employee payroll taken from 1/1/2008 through 1/1/2013 actuarial valuations.

SCHEDULE OF INVESTMENT RETURNS

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

2018	(9.48%)
2017	16.60%
2016	8.12%
2015	(0.97%)
2014	7.29%

HORSHAM 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	\$ 13,125,958	\$ 20,146,212	\$ 7,020,254	65.2%
01-01-15	16,019,737	22,854,218	6,834,481	70.1%
01-01-17	17,590,059	24,307,468	6,717,409	72.4%

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 over a 5-year averaging period. 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.

HORSHAM 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.



HORSHAM 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	7 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.75%
Projected salary increases	4.75%
Cost-of-living adjustments	None assumed

HORSHAM TOWNSHIP POLICE PENSION PLAN  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

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