



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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Auditor General DePasquale Releases Pension Plan Audits for Municipalities in 11 Counties

HARRISBURG – Auditor General Eugene DePasquale today released audits of municipal employee pension plans in Berks, Bucks, Carbon, Chester, Cumberland, Dauphin, Delaware, Erie, Perry, Pike and Westmoreland 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.

Berks County

- Wyomissing Borough [Firefighters' Pension Plan](#)
- Wyomissing Borough [Municipal Pension Plan](#)
- Wyomissing Borough [Police Pension Plan](#)

Bucks County

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

Carbon County

- Kidder Township [Nonuniformed Pension Plan](#)
- Kidder Township [Police Pension Plan](#)

Chester County

- Honey Brook Township [Nonuniformed Pension Plan](#)

Cumberland County

- Mount Holly Springs Borough [Nonuniformed Pension Plan](#)
- Mount Holly Springs Borough [Police Pension Plan](#)

Dauphin County

- Washington Township [Nonuniformed Pension Plan](#)

Delaware County

- Lower Chichester Township [Nonuniformed Pension Plan](#)
- Lower Chichester Township [Police Pension Plan](#)

Erie County

- Edinboro Borough [Nonuniformed Defined Benefit Pension Plan](#)
- Edinboro Borough [Nonuniformed Defined Contribution Pension Plan](#)
- Edinboro Borough [Police Pension Plan](#)

Perry County

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

Pike County

- Shohola Township [Nonuniformed Pension Plan](#)
- Shohola Township [Police Pension Plan](#)

Westmoreland County

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

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