

COMPLIANCE AUDIT

Lansdale Borough Police Pension Plan Montgomery County, Pennsylvania For the Period January 1, 2019 to December 31, 2022

May 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Mayor and Borough Council
Lansdale Borough
Montgomery County
Lansdale, PA 19446

We have conducted a compliance audit of the Lansdale Borough Police Pension Plan for the period January 1, 2019 to December 31, 2022. We also evaluated compliance with some requirements subsequent to that period when possible. The audit was conducted pursuant to authority derived from the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984, as amended, 53 P.S. § 895.402(j)), which requires the Auditor General, as deemed necessary, to audit every municipality which receives general municipal pension system state aid and every municipal pension plan and fund in which general municipal pension system state aid is deposited. The audit was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States. We planned and performed the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings 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 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 findings contained in our prior 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 plan members who retired or elected to vest 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 benefits due to the retired individuals and comparing these amounts to supporting documentation evidencing amounts determined and actually paid or payable to the recipients.
- We determined whether the January 1, 2019, January 1, 2021, and January 1, 2023 actuarial valuation reports were prepared and submitted by March 31, 2020, 2022, and 2024, 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.

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

Borough officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Lansdale Borough Police Pension Plan is administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies. As previously described, we tested transactions, interviewed selected officials, and performed procedures to the extent necessary 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.

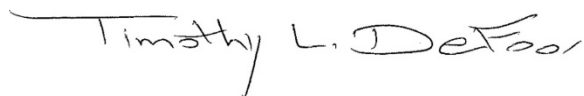
The results of our procedures indicated that, in all significant respects, the Lansdale Borough Police Pension Plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies, except as noted in the following findings further discussed later in this report:

- Finding No. 1 – Noncompliance With Prior Audit Recommendation – Member Contribution Provision Not In Compliance With Act 600
- Finding No. 2 – Noncompliance With Prior Audit Recommendation – Unauthorized Provision For A Killed In Service Benefit Member
- Finding No. 3 – Inconsistent Pension Benefits
- Finding No. 4 – Disability Benefit In Excess of The Plan’s Governing Document

Finding Nos. 1 and 2 contained in this audit report repeats conditions that were cited in our previous report that have not been corrected by borough officials. We are concerned by the borough’s failure to correct those previously reported findings and strongly encourage timely implementation of the recommendations 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 Lansdale Borough and, where appropriate, their responses have been included in the report. We would like to thank borough officials for the cooperation extended to us during the conduct of the audit.



Timothy L. DeFoor
Auditor General
May 1, 2024

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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.

Annual state aid allocations are provided from a two 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 Lansdale Borough Police Pension Plan is also governed by implementing regulations 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 Lansdale Borough Police Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No. 1399, as amended, adopted pursuant to Act 600. The plan is also affected by the provisions of collective bargaining agreements between the borough and its police officers. The plan was established January 1, 1957. Active members were required to contribute 3.5 percent of salary in 2019 and 2020, and 4.5 percent of salary in 2021 and 2022 to the plan. As of December 31, 2022, the plan had 24 active members, 2 terminated members eligible for vested benefits in the future, and 31 retirees receiving pension benefits from the plan.

LANSDALE BOROUGH POLICE PENSION PLAN
STATUS OF PRIOR FINDINGS

Compliance With Prior Recommendations

Lansdale Borough has complied with the prior recommendations concerning the following:

- Incorrect Data On Certification Form AG 385 Resulting In An Overpayment Of State Aid

During the current audit period, the borough reimbursed \$66,699 to the Commonwealth for the net overpayment of state aid received in 2016, 2017, and 2018; and

- Deferred Retirement Option Plan Not Adopted By Ordinance

During the current audit period, the borough adopted Ordinance No. 2020-1945 to amend the police pension plan and formally adopt the DROP.

Noncompliance With Prior Recommendations

Lansdale Borough has not complied with the prior recommendations concerning the following as further discussed in the Findings and Recommendations section of this report:

- Member Contribution Provision Not In Compliance With Act 600; and
- Unauthorized Provision For A Killed In Service Benefit

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – Member Contribution
Provision Not In Compliance With Act 600**

Condition: As disclosed in the four prior audit reports, the pension plan’s governing document fails to contain a member contribution provision that is compliant with Act 600, as follows:

<u>Provision</u>	<u>Governing Document</u>	<u>Act 600 (as amended)</u>
Member contributions	<p>Each participant shall contribute monthly into the pension fund established hereunder an amount equal to 2.5% of monthly compensation for the calendar year 2007. Any balance of needed annual contributions shall become the obligation of the Borough and shall be paid to the pension funds by annual appropriations. Increases in participant contributions shall be determined as follows:</p> <p>(1) The participants’ contribution shall remain at the rate that such contribution was established at the beginning of the prior year, or be increased on a year-to-year basis as of January 1 of each succeeding year.</p> <p>(2) Participant contributions will be increased only if state aid from the prior year as calculated and applied based on the number of police plan participants is insufficient to meet the police plan minimum municipal obligation requirement. In such instance, the participant contribution may be increased... and in no event shall the participant contribution be increased by more than 2% from year-to-year or exceed a maximum contribution of 5% in any year.</p>	<p>Members shall pay into the fund, monthly, an amount equal to not less than 5% not more than 8% of monthly compensation. The governing body of the municipality may, on an annual basis, by ordinance or resolution, reduce or eliminate payments into the fund by members.</p>

Criteria: The police pension plan’s governing document should contain a member contribution provision that is in compliance with Act 600.

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Cause: The borough has been unsuccessful in amending the member contribution provision through the collective bargaining process.

Effect: The continued failure to maintain a member contribution provision that is compliant with Act 600 provisions could result in incorrect contributions being deducted in the future.

Recommendation: We again recommend that municipal officials establish a member contribution rate in accordance with Act 600.

Management’s Response: The borough provided the following response:

Member contributions have been updated to 5% as of March 31, 2023.

Auditor’s Conclusion: The collective bargaining agreement for the period January 1, 2022 through December 31, 2025 states, “Effective March 15, 2023, the required membership contribution shall increase to 5%.” However, the plan’s governing document has not been amended to establish a member contribution rate in accordance with Act 600. Based on the criteria cited above, the finding remains as stated. Compliance will be evaluated during our next audit of the plan.

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Unauthorized Provision For A Killed In Service Benefit

Condition: Lansdale Borough maintains a police pension plan governed by the provisions of Act 600, as amended. Prior to the adoption of Act 51 of 2009, Act 600 contained a mandatory killed in service benefit provision; however, Act 51 specifically repealed the section of Act 600 that referenced the mandatory killed in service benefit. The three prior audit reports disclosed that the pension plan’s governing document provides for a killed in service benefit that is no longer authorized by Act 600 and recommended that the borough eliminate this unauthorized benefit provision. During the current audit period, it has been determined that the pension plan’s governing document continues to provide for a killed in service benefit.

Section 3C of Ordinance No. 1399, as amended by Ordinance No. 1685 states, in part:

The surviving spouse or children of an officer killed in service shall be entitled to receive a monthly benefit equal to 100% of the member’s salary at the time of the officer’s death.

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Conversely, it was also noted that the borough no longer funds for a killed in service benefit due to its exclusion from the plan’s actuarial valuation reports covering the biennial valuation periods January 1, 2017 through January 1, 2023.

Criteria: Section 1(a) of Act 51 of 2009 states, in part:

In the event a law enforcement officer, ambulance service or rescue squad member, firefighter, certified hazardous material response team member or National Guard member dies as a result of the performance of his duties, such political subdivision, Commonwealth agency or, in the case of National Guard members, the Adjutant General, or, in the case of a member of a Commonwealth law enforcement agency, the authorized survivor or the agency head, within 90 days from the date of death, shall submit certification of such death to the Commonwealth.

In addition, Section 1(d) of Act 51 of 2009 states, in part:

. . . the Commonwealth shall, from moneys payable out of the General Fund, pay to the surviving spouse or, if there is no surviving spouse, to the minor children of the paid firefighter, ambulance service or rescue squad member or law enforcement officer who died as a result of the performance of his duty the sum of \$100,000, adjusted in accordance with subsection (f) of this section, and an amount equal to the monthly salary, adjusted in accordance with subsection (f) of this section, of the deceased paid firefighter, ambulance service or rescue squad member or law enforcement officer, less any workers’ compensation or pension or retirement benefits paid to such survivors, and shall continue such monthly payments until there is no eligible beneficiary to receive them. For the purpose of this subsection, the term “eligible beneficiary” means the surviving spouse or the child or children under the age of eighteen years or, if attending college, under the age of twenty-three years, of the firefighter, ambulance service or rescue squad member or law enforcement officer who died as a result of the performance of his duty. When no spouse or minor children survive, a single sum of \$100,000, adjusted in accordance with subsection (f) of this section, shall be paid to the parent or parents of such firefighter, ambulance service member, rescue squad member or law enforcement officer. (Emphasis added)

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Furthermore, Section 2 of Act 51 of 2009 states:

Repeals are as follows:

- (1) The General Assembly declares that the repeals under paragraph (2) are necessary to effectuate the amendment of section 1 of the act.
- (2) The following parts of acts are repealed:
 - (i) Section 5(e)(2) of the act of May 29, 1956 (1955 P.L.1804, No. 600), referred to as the Municipal Police Pension Law.
 - (ii) Section 202(b)(3)(vi) and (4)(vi) of the act of December 18, 1984 (P.L.1005, No. 205), known as the Municipal Pension Plan Funding Standard and Recovery Act.

Therefore, since Act 51 specifically repealed the killed in service provision of Act 600 and the funding provisions for the killed in service benefit that were contained in Act 205, the provision of a killed in service benefit is no longer authorized. Additionally, the borough is no longer funding for this benefit in the plan's Act 205 actuarial valuation reports as noted above.

Cause: Although plan officials were successful in removing the killed in service benefit through the collective bargaining process, the borough again failed to update the plan's governing document accordingly and ensure compliance with Act 600 and our prior recommendation.

Effect: Since Section 1 of Act 51 provides that the Commonwealth is obligated to pay the killed in service benefit less any pension or retirement benefits paid to eligible survivors, the continued provision of a killed in service benefit could result in the pension plan being obligated to pay a benefit that is no longer authorized by Act 600 and would have been paid entirely by the Commonwealth absent such provision.

Recommendation: We again recommend that the municipality eliminate this unauthorized benefit provision from its governing document at its earliest opportunity to do so.

Management's Response: The borough provided the following response:

Killed In Service Benefit will be repealed with ordinance changes.

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

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Inconsistent Pension Benefits

Condition: The collective bargaining agreement between the police officers and borough contains a benefit provision that conflicts with the plan’s governing document, Ordinance No. 1399, as amended, as follows:

<u>Benefit Provision</u>	<u>Governing Document</u>	<u>Collective Bargaining Agreement</u>
Early Retirement Eligibility	Silent	An early retirement benefit shall be provided to a member of the police force with twenty (20) or more years of service who terminates employment prior to the completion of superannuation retirement age and service requirement.

Criteria: The plan’s governing document and the collective bargaining agreement should contain consistent benefit provisions to ensure the sound funding and administration of retirement benefits.

Cause: Municipal officials failed to update the plan’s governing document to include provisions enacted through the collective bargaining process.

Effect: Inconsistent plan documents could result in inconsistent or improper benefit calculations and incorrect benefit payments from the pension plan.

Recommendation: We recommend that municipal officials take appropriate action to formally adopt the early retirement provision through a properly executed ordinance.

Management’s Response: The borough provided the following response:

Early retirement option will be updated in the plan documentation and included in ordinance updates.

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

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Disability Benefit In Excess Of The Plan’s Governing Document

Condition: The borough provided a 75 percent disability benefit to an officer who was injured on July 5, 2019 (*it was noted the individual received 100% compensation during the first two years through Heart and Lung benefits*) and began receiving such benefit effective November 16, 2022. This benefit is in excess of the governing document which only authorizes a 50 percent disability benefit.

Criteria: Section 27-4(B) of the pension plan’s governing document, Ordinance No. 1399, as amended by Ordinance No. 1685, states, in part:

The amount of any service connected disability shall be equal to fifty percent of the officer’s salary at the time the disability was incurred. Set amount shall be offset by any Social Security benefit received by the disabled officer.

Section 17, Disability For Illness or Injury, of the collective bargaining agreement states the following:

If an officer incurs a service-connected illness or injury which renders the Officer unable to perform his or her job duties, the Officer shall be compensated at one hundred percent (100%) of his or her current gross compensation rate of pay, for the first two (2) years of such long-term disability. After two (2) years, the Officer shall be compensated at seventy-five (75%) of his or her gross compensation rate of pay, until the Officer would otherwise be eligible for a normal retirement (age 50 and 25 years of service). If an officer suffers a work-related injury, the officer must apply for workers’ compensation benefits.

Cause: The borough granted the 75 percent disability pursuant to the collective bargaining agreement (CBA) between the police officers and borough. However, the provision in the CBA is not congruent with the disability benefit provided by the plan’s governing document (*50 percent*) and funded for in the plan’s actuarial valuation reports (*also 50 percent*). Recognizing this inconsistency, the borough opted to pay the 75 percent benefit to the retiree from the pension plan and reimburse the pension plan annually from general funds, for benefit payments made in excess of the 50 percent disability benefit prescribed by the government document.

Effect: The plan is paying pension benefits to a retiree in excess of those authorized by the plan’s governing document, \$2,655 per month, which totaled approximately \$47,789 from commencement of payments through the date of this report.

LANSDALE BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Recommendation: We 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 separation from employment. If benefit provisions are modified through collective bargaining, the plan’s governing document should be updated accordingly, to reflect all pension benefits provided for by the borough and should be consistent among the varying plan documents to ensure the sound administration of the pension plan. Moreover, to the extent that the borough is contractually obligated to pay disability benefits contrary to the benefits contained in the plan document, these benefits must be reflected in the Act 205 actuarial valuation reports for the plan and funded in accordance with Act 205 funding standards¹, accordingly.

Management’s Response: Municipal officials provided the following response:

The 75% work related disability benefit being provided is permissible under Act 600. In addition, the benefit is being provided in accordance with the provisions of the police collective bargaining agreement which provides for a work-related disability benefit of 75% of the officer’s salary. The Borough’s Pension Committee approved the grant of the work-related disability pension benefit, and Borough Council granted the officer in question an honorable discharge. Pursuant to the terms of the collective bargaining agreement in place between the Borough and the Borough’s police officers, the Borough’s obligation to provide a 75% disability pension benefit is temporary in nature and will revert to a normal pension benefit of 50% when the officer reaches normal retirement date.

Auditor’s Conclusion: Based on the management response, although the disability benefit being paid by the pension plan is not in excess of Act 600, it is still not specifically authorized by the plan’s governing document, as stated in the Criteria of this finding. Additionally, the Department recognizes that the borough is reimbursing the pension plan for the excessive 25 percent benefit, however, the disability pension benefit granted has not been funded in accordance with Act 205 funding standards. Therefore, the finding remains as stated and compliance will be evaluated during our next audit of the plan.

¹ Section 5(a) of Act 600 states, “Payments made under the provisions of this act shall not be a charge on any other fund in the treasury of any borough, town, township or regional police department, or under its control, save the police pension fund herein provided for.”

LANSDALE BOROUGH 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, 2019, 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)
01-01-19	\$ 17,063,662	\$ 22,479,195	\$ 5,415,533	75.9%
01-01-21	23,033,593	24,987,360	1,953,767	92.2%
01-01-23	21,931,201	28,062,406	6,131,205	78.2%

LANSDALE BOROUGH 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.

LANSDALE BOROUGH POLICE PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

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	\$ 868,240	\$ 868,240	\$ -	\$2,502,173	34.70%
2015	940,183	940,183	-	2,432,222	38.66%
2016	967,144	967,144	-	2,457,938	39.35%
2017	881,678	881,678	-	2,542,416	34.68%
2018	928,725	928,725	-	2,547,579	36.46%
2019	1,177,230	1,177,230	-	2,367,932	49.72%
2020	1,263,995	1,263,995	-	2,813,569	44.92%
2021	1,271,982	1,271,982	-	2,967,457	42.86%
2022	1,151,436	1,151,436	-	3,072,541	37.48%

LANSDALE BOROUGH 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, 2023
Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	14 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.0%
Projected salary increases	5.0%
Cost-of-living adjustments	Equal to CPI increase with a maximum total increase of 30%. Maximum pension benefit is 75% of salary used to compute retirement benefits.

LANSDALE BOROUGH POLICE PENSION PLAN
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
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Commonwealth of Pennsylvania

The Honorable Garry Herbert
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